

JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, INC.

FORENSIC AUDIT

Fiscal Years Ended June 30, 2013 to January 2019

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Forensic Auditors' Letter

April 16, 2019

Sudhan Thomas, Interim Executive Director
Chairman of the Board
Jersey City Employment & Training Program, Inc.
398 Martin Luther King Drive
Jersey City, New Jersey 07305

Dear Chairman Thomas:

Pursuant to the request and Resolution of the Board of Directors, PKF O'Connor Davies, LLP (the "Firm") was retained to provide forensic accounting and business consulting services for Jersey City Employment & Training Program, Inc., Jersey City, N.J. ("JCETP") regarding the Board's concerns involving certain financial activity of JCETP while James McGreevey ("McGreevey") served as either the Executive Director or Legal Counsel. These forensic accounting and business consulting services will be referred throughout our report as a forensic investigation or forensic audit. Our forensic audit Report included a review and analysis of certain financial records for the years ending 2013 through January 2019.

Based on our analyses, which are more fully explained in the report, we observed the following:

- McGreevey engaged in a conflict of interest by authorizing and executing a contract agreement between JCETP where he was Executive Director and New Jersey Reentry ("NJRC") where he was the Principal Officer.
- John Koufos, Deputy Director of JCETP engaged in a conflict of interest by authorizing and executing a contract agreement between JCETP and NJRC while he was also the Executive Director of New Jersey Reentry.
- The NJRC / JCETP agreement authorized and executed by McGreevey and Koufos was not approved by an attorney representing JCETP. In addition the agreement was not approved annually by the Board of JCETP.

- Deophister Uffer, the Chief Financial Officer, prepared allocation schedules for employee's payroll allocating employee salaries between JCETP and NJRC which were not approved by the JCETP Board and improperly resulted in JCETP paying for NJRC expenses which were not reimbursed by NJRC. As a result JCETP expended \$2,806,147 for NJRC more than NJRC reimbursed JCETP for expenses paid by JCETP on behalf of NJRC during the period July 1, 2015 through June 30, 2018.
- During the period 2013 through 2018, JCETP operations were reduced and eleven staff were terminated thereby reducing the services to Jersey City residents under the programs. During the period 2015 through 2018 more staff were added under JCETP whose functions and duties were for NJRC. Revenues and programs declined for JCETP by \$400,000 and revenues increased for NJRC from zero to \$4,765,000 during the same period.
- During the period 2013 through 2018 JCETP paid annual rent for space at 438 Summit Ave of approximately \$270,000 for 7,030 sq. ft. of space. During the same period the employees providing services were reduced from 20 employees to 6 at this location. The average space square footage per person in North America for office space is 150 sq. ft. per person. The U.S. General Services Administration Public Buildings Service Benchmark standards for space also report 150 sq. ft. per person. Having only 6 employees at Summit Ave converts to 900 sq. ft. of total space. The Executive Director and CFO had a duty and responsibility to be prudent in managing the limited resources of JCETP. Ignoring the underutilization of the leased space used versus the space leased depleted valuable funds of JCETP which could have been used for programs to assist the needed residents. Therefore the lease should have been renegotiated for only 900 sq. ft. which converts to annual rent of approximately \$34,000 versus the \$270,000 resulting in annual savings of \$236,000.

Our Report is based on certain financial data and narratives referenced herein. We have not performed an audit or accounting review of such information for the purpose of expressing an opinion or other form of assurance pursuant to Generally Accepted Auditing Standards or Statements on Standards for Accounting and Review Services. We have, however, analyzed the available data and performed certain procedures and analyses in order to satisfy ourselves as to reasonableness of the data presented, thus enabling us to form the conclusions and opinions presented herein to a reasonable degree of certainty. Our procedures, comments, schedules, conclusions and opinions are based, in part, upon the analysis and review of the data and documents available to us through the date of this Report.

Keith S. Balla, CPA, PSA, ABV, CFF, CGMA, is the partner in charge of the Forensic, Litigation, Valuation Group and this engagement on behalf of the Firm, he was assisted in the investigation by Susannah Prill Supervisor and Thomas DeMayo, Principal, Cyber Risk Management Group. All opinions, conclusions, comments and remarks contained in this report are those of Keith S. Balla. All references to such words as "we" or "our" refer to the Firm and therefore Keith S. Balla. The full curriculum vitae of are available in the appendices of our Report.

We have no present or contemplated interest in any of the parties involved in the matter. Our fees for the Report are based on our normal hourly billing rates and in no way contingent upon the results of our findings. We have no responsibility to update this Report for events and circumstances occurring

subsequent to date of this Report.

To the best of our knowledge and belief, the statement of fact contained in this Report are true and correct and reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions.

Our Report contains sensitive company banking and personnel information for employees. This report should only be distributed in confidential form to members of the Board. All efforts should be made to redact relative banking information and any social security numbers or other personal information of employees prior to any other distribution. This letter and accompanying Report is intended to be used for the purposes expressed herein, is to be distributed only in its entirety, and is restricted in its distribution to the parties named. Any other use and/or distribution is strictly prohibited without the written consent of PKF O'Connor Davies, LLP.

If you have any questions concerning this letter, please contact Keith S. Balla at (908) 272-6200.

Respectfully submitted,



Keith S. Balla,
CPA,PSA,ABV,CFF,CGMA

Introduction and Background

Jersey City Employment & Training Program, Inc. (“JCETP”), a tax exempt 501(c) (3) non-profit agency, was originally incorporated March 28, 1985 as “Private Industry Council, Inc”¹. On August 26, 1997 the corporation amended its articles of incorporation and changed its name to Jersey City Employment & Training Program, Inc. and obtained it’s not for profit approval from the Internal Revenue Service in 1998. JCETP is organized to administer job training programs for economically disadvantaged residents of Jersey City. “Its purpose is to help the community to work through personal outreach services, workshops to prepare job seekers, intensive services for qualified customers to administer job training programs for youth and unskilled adults who are economically disadvantaged or who have other special needs”².

JCETP’s office was originally located at 438 Summit Ave., Jersey City , New Jersey in space under an original lease for 7,030 square feet at \$22 per square foot between the City of Jersey City and the Department of Labor Workforce Development of the State of New Jersey. On or about September 2014 JCETP entered into another lease for approximately 8,000 square feet at 398 Martin Luther King Drive, Jersey City, NJ.

Programs are primarily funded through the New Jersey Department of Labor, with federal funds from the Workforce Innovation Opportunity Act (WIOA) along with various funding from other state sources. In recent years, programs and services administered by JCETP have expanded to include a Parolee Employment Placement Program, a Community Resource Center Program for Supervised Offenders, and a program to provide training to individuals for opportunities in the transportation industry. These programs are funded primarily via state programs such as the New Jersey Department of Justice, New Jersey Department of Community Affairs and the New Jersey State Parole Board.

Over the analyzed period, federal grants provided approximately 82.0% of JCETP’s funding, state grants accounted for 14.5% and In-Kind Revenue and contributions from local sources accounted for the remaining 3.5%. However, in recent years, revenue from federal funds has declined from a high of \$4.6 million (2012) to a low of \$3.2 million (2018). It is also our understanding, based on our review of the documents provided that the following State sources of funding are no longer used by JCETP:

- a. New Jersey Department of Community Affairs
 - i. The One Stop Offenders Program (\$1 million over two years ended June 30, 2017)
 - ii. Re-Entry Services (\$200 thousand over two years ended June 30, 2017)
- b. New Jersey Department of Labor and Workforce Development
 - i. Adult Literacy Programs (\$343 thousand over the four years ended June 30, 2016)
- c. New Jersey State Parole Board
 - i. Parolee Placement Program (\$545 thousand over the three years ended June 30, 2016)

The reduction in funding represents a significant decrease in the funding and corresponding decrease in programs for training administered by JCETP during the years 2014-2018.

¹ Records from State of New Jersey, NJ Business records service

² Jersey City Employment Training Program Inc., Audited Financial Statements, Note 1, June 30, 2017

The following commentary describes our procedures, observations and findings relative to the operational activities of JCETP, as well as opportunities for cost savings and potential recoveries.

Scope of Services

We have been retained by members of the Board of Trustees of Jersey City Employment & Training, Inc. ("JCETP") to perform a forensic audit of the operations for the period beginning 2013 and ending January 2019. The scope of services, timing and approach were discussed with Board President Sudhan Thomas and other members of the Board. We originally provided a detailed list of documents requested from the Chief Financial Officer Deophister Uffer ("Uffer") for review. We later supplemented the request with additional requests after we reviewed documents. Our approach then began with the interviews of Deophister M. Uffer, the Chief Financial Officer on January 8, 2019 and other staff including, staff accountants, program directors, and IT personnel regarding their duties, responsibilities, knowledge of appropriate policies and procedures, record retention policy and the operations of JCETP as well as its inter relationship and shared space and personnel with New Jersey Reentry ("NJRC"). We performed an independent verification of the interview responses provided to the records, reports and documents available. On January 11, 2019 we visited 438 Summit Ave offices of JCETP and interviewed employees of JCETP at that office. In addition, personnel from our Forensic Team attended the transition meetings and monitored the transition of records between JCETP and New Jersey Reentry at the request of the Board. Our IT cyber security expert Thomas DeMayo also assisted and advised JCETP on matters of protection and preservation of computer records and protections against records removal and corruption.

Procedures Performed

Our analysis was limited to our observations, responses to our interview questions and the information contained in the records provided. Any misstatements or omissions in information provided through interviews or later submission of documents could change the conclusions reached.

We relied on the following information, reports and documents:

- Organization Charts from 2014 to 2018
- Audited Financial Statements from 2013 to 2018
- Grant Agreements from 2013 to 2018
- JCETP Agreements with The City of Jersey City from 2015 to 2019
- Workforce Development Area Contracts from 2013 to 2018
- Annual Payment by Vendor Listing from 2017 to 2019
- Monthly Bank Statements from 2013 to 2018
- CFO prepared payroll allocation schedules from 2013 to 2019
- Program Descriptions and Blank Intake forms (Various)

- Property Leases for:
 - 398 Martin Luther King Drive
 - 438 Summit Avenue
 - 895 Bergen Avenue
- Contracts between JCETP and New Jersey Reentry (“sharing agreements”) dated:
 - November 13, 2015 (for fye 6/30/16)
 - August 18, 2016 (for fye 6/30/17)
 - September 21, 2017 (for fye 6/30/18)
- Memos between JCETP and New Jersey Reentry (“NJRC”) involving the terms of sharing agreements
- Memorandum of Understanding Regarding the Use of Grant Funds between JCETP and NJRC
- Board Resolutions
- Interview responses and comments provided by:
 - Deophister Uffer (Chief Financial Officer)
 - Nuria Sierra (Accountant)
 - Reinaldo Santiago (Director of One Stop Operations)
 - Owen Allen (Director of IT)
 - Lisandra Reyes (Accountant)
 - Edith Palmieri Case manager)
 - Angel Santa (Interim CFO)
- Press releases and on-line articles featuring JCETP executive director, James McGreevey, from January 1, 2015 to December 31, 2018
- Select client files, billing information and placement data
- Telephone responses of responses of sample selection of clients of RC Career Institute

Analysis of Operations

Our analysis of operations was based on interviews of current and former employees and observations of the functions of department personnel coupled with analysis of the records and documents.

Observations and Findings

We obtained a general understanding of the two operations that were being operated out of 398 Martin Luther King Drive location. JCETP had been providing services in Jersey City since 1998 to administer job training programs for economically disadvantaged residents of Jersey City. Its purpose is to help the community to work through personal outreach services, workshops to prepare job seekers, intensive services for qualified customers to administer job training programs for youth and unskilled adults who are economically disadvantaged or who have other special needs. On or about September 2013 James E. McGreevey was hired by JCETP to be its Executive Director. As Executive Director his prime responsibility is to lead the JCETP organization and build on its mission. John Koufos was hired by JCETP on or about September 2, 2014 as Deputy Executive Director.

New Jersey Reentry was formed as a not for profit entity in New Jersey in October 2014 one month after JCETP hired Koufos. New Jersey Reentry's ("NJRC") mission is to "provide critical services including addiction treatment, sober transitional housing, and training and employment, for individuals with a diagnosed mental health and or substance use disorder, who have been arrested, incarcerated and sentenced through the judicial system"³. Based on form 990 filed with the Internal Revenue Service by NJRC no revenue and no expenses were incurred for the period October 22, 2014 to June 30, 2015⁴. From its inception John Koufos ("Koufos") was the Executive Director of NJRC. Koufos was at the same time the Deputy Executive Director of JCETP.

On or about December 9, 2015 JCETP entered into an agreement with NJRC⁵. There were no records or correspondence provided which would indicate that any legal counsel was provided to JCETP prior to entering onto this agreement. The agreement was executed by John Koufos, Executive Director of NJRC (also Deputy Executive Director of JCETP) and James McGreevey, Executive Director of JCETP and Principal Officer of NJRC. The agreement provides for JCETP to provide services for NJRC for two payments of \$243,600 totaling \$487,200 per year. The agreement states that NJRC has a "unique and exceptional evidence-based model" and "has been recognized by the Office of the Governor... based on its expertise in the field of offender reentry". No documents were provided to support that the newly formed corporation of NJRC which had no activity from inception to June 30, 2015 somehow created a "unique" model with demonstrated expertise between June 30, 2015 and December 9, 2015 when this agreement was signed. JCETP under the agreement was charged with running the program for the reimbursement made by NJRC. The agreement further goes on to state that "NJRC will build and customize a Salesforce database for Affiliate (JCETP) who expressly agrees to use this system." As Deputy Director of JCETP, John Koufos worked under the direction of James McGreevey the Executive Director of JCETP. John Koufos was also Executive Director of NJRC and James McGreevey was the "Principal Officer"⁶ of NJRC. No Board documents were provided which would support the acceptance of the JCETP Board to allow the conflict of interest on the part of Koufos and McGreevey to each sign the agreement between JCETP and NJRC when in fact both individuals represented both entities. Based on the documents provided NJRC entered the agreement as a new business with no proprietary unique model or system developed while JCETP's hiring of additional employees who worked on the NJRC initiatives were those who created the unique model through use of JCETP's personnel and resources. The agreement attributes all ownership of created data to NJRC rather than JCETP.

Uffer provided a detail of the salaries for all JCETP employees for the period July 1, 2015 through June 30, 2018⁷. We reviewed and analyzed records and documents along with interview responses to

independently categorize the revenues and expenses for each of the independent operations based on the actual work and services performed by each employee and location in the operations of JCETP and NJRC. We then compared the revenues and expenses to those reported by the CFO, Uffer, and the allocations reported by the CFO in the financial reports. Based on our analysis significantly more labor and salaries should have been appropriately allocated to NJRC operations. We have included Schedule 2 which details the salaries. The corrected allocation of salaries supports that NJRC underpaid JCETP for the personnel and services totaling \$2.8 million.

During the period 2013 through 2018 JCETP paid annual rent for space at 438 Summit Ave of approximately \$270,000 for 7,030 sq. ft. of space. During the same period the employees providing services were reduced from 20 employees to 6 at this location. The average space square footage per person in North America for office space is approximately 150 sq. ft. per person. Having only 6 employees at Summit Ave converts to 900 sq. ft. of total space. The Executive Director and CFO had a duty and responsibility to be prudent in managing the limited resources of JCETP. Ignoring the underutilization of the leased space used versus the space leased depleted valuable funds of JCETP which could have been used for programs to assist the needed residents. Therefore the lease should have been renegotiated for only 900 sq. ft. which converts to annual rent of approximately \$34,000 versus the \$270,000 resulting in annual savings of \$236,000.

We also analyzed the revenues and grants which JCETP had received for its operations for years 2013-2018. We have attached Schedule 5 which details the decline in revenues during the period James McGreevey was Executive Director of JCETP. We have also detailed the revenues of NJRC on Schedule 5. Under the direction of James McGreevey as the Principal Officer of NJRC the revenues substantially increased. Schedule 6 shows a comparison of the two entities revenues in graph form. As is illustrated the graph clearly supports that JCETP operations and revenues were severely diminished while the resources of JCETP were used to advance NJRC operations and revenues.

The overall finding of our procedures and analysis is that Executive Director, James McGreevey and CFO, Deophister Uffer, abandoned the original JCETP mission to serve the underemployed, unemployed and out of school youth and to train the disadvantaged youth and special needs residents of Jersey City to focus on NJRC resulting in the misallocation and use of JCETP funds and resources for NJ Reentry, to the detriment of JCETP. Our findings are as follows:

1. A Master Budget for JCETP including all sources and uses of funds is not maintained and was not approved by the Board.
2. Key program employees of JCETP were terminated during McGreevey's tenure and not replaced⁸.

³ GuideStar. Org profile description of mission of NJRC

⁴ See New Jersey Reentry, form 990 attached for 2014, Appendix G

⁵ Appendix C

⁶ See New Jersey Reentry, form 990 attached 2015 page 1, Appendix G

⁷ See Schedule 2

⁸ See Appendix E

3. Key highly paid employees of JCETP also received compensation from NJ Reentry, including the CFO and Director of IT.
4. No Board approval or independent verification exists for the allocation funds and expenses between JCETP and NJ Reentry which the CFO prepared as a dual employee being paid by both entities.
5. Based on responses to our interview, the CFO, Deophister Uffer, was unable to provide any support that the JCETP grant application process would be renewed and unaware of the status of grant applications to maintain fiscal responsibility in running the operations.
6. Historical General Ledgers and Sub-Ledgers are not maintained in a format that sufficiently detail the source and application of grant funds as required by the terms of typical grant agreements. For example:
 - a. Cash receipts and disbursements journals do not show individual transactions by date and do not identify sources and uses of funds (e.g. payers and payees).
 - b. The payroll spreadsheet prepared by Deophister Uffer (“Ms. Uffer”) do not reconcile to the audited financial statements.
 - c. Accounting staff was unable to provide basic quarterly payroll reports for all employees’ salaries and withholding taxes and claimed to not know the difference between the quarterly, annual and weekly reporting formats.
7. According to Ms. Uffer, historical general ledger details are no longer available because JCETP switched from Account Mate accounting software to Leading Edge software prior to the departure of the former CFO in 2017. As a result, she has no knowledge or access to historical information despite being employed by JCETP for at least 12 months prior to this date.
8. Agreements to turnover funds and JCETP resources to NJ Reentry were executed on behalf of the entities by James McGreevey and John Koufos on various dates, at times Mr. Koufos signed for JCETP and at times he signed for NJ Re-Entry, as did Mr. McGreevey.
9. Numerous grant agreements were missing, for example, in the place of grant number 5990 from the State of New Jersey Department of Community Affairs, Ms. Uffer was unable to provide the grant documents and instead provided a memorandum of understanding between JCETP and NJ Reentry for the turnover of funds.
10. Sales Force Data on JCETP clients was not made available. All JCETP client data entered into Sales Force is proprietary to JCETP. The former IT Director and CFO, have stated that the Sales Force system belongs to NJ Reentry and any transfer of data must be negotiated with the former executive director.
11. For pension eligible employees, hire date, termination date and salaries were traced from Ms. Uffer's payroll allocations to the Pension Valuation report, however Deophister Uffer claimed to have no knowledge regarding:

- Pension investments, and
 - The status of funds forfeited from unvested accounts.
12. We reviewed the entire employee staff list with personnel of JCETP. The staff familiar with the operations identified employees on Uffer's payroll spreadsheet who did not work for JCETP, but rather provided services to NJ Reentry, they also identified employees who worked for both JCETP and NJ Reentry. The results of our analysis indicate that JCETP paid approximately \$2,806,147 in salaries and benefits to employees of NJ Reentry programs which were not reimbursed by NJ Reentry from July 1, 2015 to June 30, 2018.
 13. No schedules or time records for the time McGreevey spent on JCETP matters versus NJRC or other activities was ever produced. The policies and procedures and contract for the Executive Director should clearly spell out the required hours and dedication and time records required to be maintained when any individual is working for multiple entities to ensure that both the employee and entity are treated fairly and transparent. Based on our interviews of JCETP employees we were informed that there observations were that McGreevey spent all of his time promoting and working for NJRC. We performed a review of press releases and articles over the analyzed period, featuring the Executive Director, James McGreevey, over 86% of the coverage related to the NJ Re-Entry programs, and approximately 1.5% of the coverage related to JCETP, with the remainder of the coverage relating to substance abuse awareness, his election, and personal matters. Uffer the CFO allocated 100% of McGreevey's salary to JCETP and none to NJRC which clearly contradicts the responses of the employees and no records exist to support Uffer's allocation.
 14. The lease for 438 Summit Ave. should have been renegotiated for only 900 sq. ft. which converts to annual rent of approximately \$34,000 versus the \$270,000 resulting in annual savings of \$236,000.
 15. Policies regarding the fair and equitable distribution of client placements amongst training centers were not consistently followed. For example, a Case Manager demonstrated a clear bias in assigning clients to a training center owned and operated by her daughter. In 2014, RC Career Institute received approximately 28% of the contracts tested by JCETP's auditors, the highest amount awarded to any individual center. At the request of the Board, our procedures were expanded to include telephone interviews with former clients of the institute and a forensic review of the client files.
 16. Overall, the client files are well documented, however, certain forms are signed by clients without being completely filled out and in some cases time sheets appear to be signed by an administrator rather than the actual instructor.
 17. We called a sample of clients to confirm courses and attendance. Over 73% of the contact information listed in the client files for RC Career Institute is a non-responsive or non-working number.

18. Based on telephone interviews, approximately 17% of respondents indicate that JCETP case manager chose the training program without offering the client alternative options.
19. Based on reviews of payment support, RC Career Institute received payment for employment placements unrelated to the training and services it provided. (eg; Client was sent for computer training and secured job on their own working in a liquor store retail requiring no computer training, yet incentive payment was still made by JCETP to RC Career Institute).
20. The Case Manager reported that RC Career Institute is no longer in business as of February 2018.
21. JCETP has relied on the case manager's assertions in determining final amounts payable to the institute without independent verification.

Recommendations

1. All Sales Force Data should be transmitted from NJ Reentry to JCETP.
2. NJ Reentry should compensate JCETP for unreimbursed payroll and benefits for the employees who worked for NJRC totaling \$2,806,147.
3. JCETP must develop and strictly follow a no conflict of interest policy for all employees and especially between training centers and case managers.
4. JCETP must develop and strictly follow a no conflict of interest policy between administrative staff and funding sources, including any and all sharing or in-kind arrangements.
5. A clear record retention policy must be developed. Current and future staff will have to receive training and oversight in this regard.
6. JCETP will have to obtain all accounting data from Account Mate in order to comply with existing record keeping requirements mandated in the grant agreements.
7. JCETP should renegotiate their lease with the State of New Jersey for the space at Summit Ave or move to a location in the community they serve which would save JCETP \$236,000 per year.
8. JCETP should appoint a General Legal Counsel for their Board to advise on matters so that the conflicts and self-dealing of the past are not repeated.

- 9.** All payroll and salary increases for all staff should be reviewed and approved annually by the Board.
- 10.** All employees that are full time should be required to obtain approval before becoming employed elsewhere while working full time for JCETP. Any approvals should be Board approved.
- 11.** Master Annual Budgets for JCETP including all sources and uses of funds should be maintained and monthly financial reports presented to the Board.

Schedule 1-Grant Award History

JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM , INC.
GRANT AWARD HISTORY

Grantor	Program Title	GRANT PROGRAM YEAR END						Average Annual Growth	
		6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017		6/30/2018
United States Department of Labor	Workforce Investment Act - Adult	\$ 1,062,824	\$ 997,145	\$ 954,152	\$ 1,011,445	\$ 846,307	\$ 799,710	\$ 654,791	-7.8%
United States Department of Labor	Workforce Investment Act - Youth	1,079,636	905,238	796,481	807,096	882,506	891,342	737,838	-6.1%
United States Department of Labor	Workforce Investment Act - Youth Summer	-	-	191,741	246,454	-	-	-	0.0%
United States Department of Labor	Workforce Investment Act - Dislocated Worker	525,184	498,299	566,817	613,272	531,268	543,949	509,238	-0.5%
Subtotal - United States Department of Labor		2,667,644	2,400,682	2,509,191	2,678,267	2,260,081	2,235,001	1,901,867	-5.5%
United States Department of Health & Human Services	Temporary Assistance for Needy Families (TANF) - State	1,040,768	821,041	823,434	823,434	834,625	792,894	656,168	-7.4%
Subtotal - United States Department of Health & Human Services									
United States Department of Agriculture (Passed Through H&HS)	Supplemental Nutrition Assistance Program (SNAP) - Food Stamps	-	27,910	30,000	-	-	-	-	-
United States Department of Agriculture (Passed Through H&HS)	Supplemental Nutrition Assistance Program (SNAP) - General	-	251,219	217,009	-	-	137,017	142,481	n/a
United States Department of Agriculture (Passed Through H&HS)	Supplemental Nutrition Assistance Program (SNAP) - General	-	-	-	-	-	-	115,732	n/a
United States Department of Agriculture (Passed Through H&HS)	Supplemental Nutrition Assistance Program (SNAP) - General	-	-	-	-	-	-	-	-
Subtotal - United States Department of Agriculture (Passed Through H&HS)		-	279,129	247,009	-	-	137,017	258,213	-1.5%
United States Department of Health & Human Services (Passed Through Jersey City)	Community Development Block Grant* Res 15-757 "Jersey City ReEntry Hub" (4/1/2015-3/31/2016)	-	-	28,600	85,800	-	-	-	n/a
United States Department of Housing and Urban Development	Community Development Block Grant* Res 16-699 "MLK ReEntry"(4/1/2016-3/31/2017)	-	-	-	-	30,178	90,533	-	n/a
United States Department of Housing and Urban Development	Community Development Block Grant* Res 17-800 "Jersey City ReEntry Hub"(4/1/2017-3/31/2018)	-	-	-	-	-	23,000	69,000	n/a
Subtotal - United States Department of Housing and Urban Development		-	-	28,600	85,800	30,178	113,533	69,000	24.6%
United States Department of Health & Human Services (Passed Through Jersey City)	Community Service Block Grant * Res 14-244 "ReEntry Program" (10/1/13 -9/30/14)	-	-	100,313	33,438	-	-	-	n/a
United States Department of Health & Human Services (Passed Through Jersey City)	Community Service Block Grant * Res 16-390 "MLK Re-Entry" (1/1/16 -12/31/16)	-	-	-	70,000	70,000	-	-	n/a
United States Department of Health & Human Services (Passed Through Jersey City)	Community Service Block Grant * Res 117-370 "MLK ReEntry" (1/1/17 -12/31/17)	-	-	-	-	-	62,773	62,773	n/a
United States Department of Health & Human Services (Passed Through Jersey City)	Community Service Block Grant * Res 18-479 "MLK ReEntry" (1/1/18 -12/31/18)	-	-	-	-	-	-	55,000	n/a
Subtotal - United States Department of Health & Human Services (Passed Through Jersey City)		-	-	100,313	103,438	70,000	62,773	117,773	4.1%
United States Department of Justice	Second Chance Act Reentry Initiative (a 4 year program) *	-	-	104,526	125,431	125,431	125,431	20,905	-33.1%
United States Department of Transportation	Ladders of Opportunity Grant * 11/30/15 - 11/30/17	-	-	-	-	213,154	276,524	115,218	-26.5%
New Jersey Department of Labor and Workforce Development	Adult Literacy	-	97,000	59,000	125,000	62,000	-	-	n/a
New Jersey Department of Labor and Workforce Development	Learning Link	-	-	-	-	-	-	149,000	n/a
New Jersey Department of Labor and Workforce Development	Smart Steps	-	3,210	16,051	8,025	20,063	-	12,038	30.3%
New Jersey Department of Labor and Workforce Development	NJ Build*	-	-	-	-	133,279	66,639	-	n/a
New Jersey Department of Labor and Workforce Development	NJ Build*	-	-	-	-	-	120,000	120,000	n/a
New Jersey Department of Labor and Workforce Development	Workforce Development Program	-	10,200	-	-	38,835	-	-	n/a
Subtotal - New Jersey Department of Labor and Workforce Development		-	110,410	75,051	133,025	254,177	186,639	281,038	20.5%
New Jersey Department of Justice	Parolee Placement Program*	-	-	175,000	125,000	245,000	-	-	n/a
New Jersey Department of Community Affairs (Passed Through NJ Reentry Corp)	Re-Entry Services* (9/1/14 - 8/31/15)	-	-	-	83,333	16,667	-	-	n/a
New Jersey Department of Community Affairs (Passed Through NJ Reentry Corp)	Re-Entry Services* (MISSING GRANT - MOU provided only!!!)	-	-	-	-	83,333	16,667	-	n/a
New Jersey Department of Community Affairs (Passed Through NJ Reentry Corp)	One Stop Offenders Program	-	-	-	-	500,000	566,675	-	n/a
Subtotal - New Jersey Department of Community Affairs (Passed Through NJ Reentry Corp)		-	-	-	83,333	600,000	583,342	-	-
New Jersey State Parole Board	Community Resource Center	-	-	-	-	206,029	309,044	206,029	0.0%
New Jersey Department of Health & Human Services	Workfirst NJ/General Assistance	-	-	-	-	281,061	-	-	n/a
Total Awards		\$ 3,708,412	\$ 3,708,262	\$ 4,122,124	\$ 4,282,728	\$ 5,181,735	\$ 4,822,198	\$ 3,626,211	-0.4%

* Program is for an overlapping fiscal year end (ex. 8/31/17 vs 6/30/17), grants covering more than one year have been prorated according to program dates.

Schedule 2-Analysis of Unreimbursed NJ Reentry Payroll

**JERSEY CITY EMPLOYMENT & TRAINING PROGRAM, INC.
ANALYSIS OF UNREIMBURSED NJ RE-ENTRY PAYROLL
FOR THREE YEAR PERIOD OF JULY 1, 2015 TO JUNE 30, 2018**

LAST NAME	FIRST NAME	HIRE DATE	TERMINATION DATE	Job Title	Address	JCETP PAYROLL 7/1/15-6/30/18	JCETP EMPLOYEES 7/1/15- 6/30/18	NJRC/JCETP CONTRACT AMOUNT	AMOUNTS PAID BY JCETP IN EXCESS OF CONTRACT 7/1/2015- 6/30/18	
ACEVEDO	YOLANDA	8/2/1989		Case Manager	686 Stelle Ave Plainfield NJ 07060	\$ 147,132	\$ 147,132	\$ -	\$ -	(A)
ALLEN	OWEN	5/1/2013		IT Manager	11 River Road Apt G Nutley NJ 07110	236,119	-	-	236,119	(A)
AVILES	OSCAR	8/5/2015	9/25/2015	Facility Director-CRC	8 Fordham Road Jackson, NJ 08527	85,000	-	-	85,000	
BANTON	BETSY	1/9/2002	12/31/2018	Case Manager	9 Briarwood Road, Jersey City JC 07305	142,500	142,500	-	-	
BANTON	JEFFREY	3/20/2002		Employment Specialist	9 Briarwood Road Jersey City JC 07305	152,000	152,000	-	-	(A)
BATES	JAVARIO	10/21/2015	12/17/2015	Case Manager-CRC	625 W 10th Street NY NY 10031	-	-	-	-	
BILES	ERIK	1/2/2019		Employment Specialist	9 Channel Road Toms River, NJ 08753	-	-	-	-	
BRADLEY	JESSICA	6/6/2016	8/5/2016	Case Manager-CRC	141 Meridian Drive Brick, NJ 08724	45,000	-	45,000	-	
BROWN	SEAN	7/6/2015	7/24/2015	Youth Program Coordinator	1686 Olympia Road Camden, NJ 08104	5,500	5,500	-	-	
CALI	SHAE	10/22/2014	10/17/2017	Clinical Program Director	77 Orange Road Montclair, NJ 07042	150,000	-	-	150,000	
CALLAHAN	DENNIS	3/31/2014	8/26/2014	CFO-In Training	223 Meadow Lane. Old Bridge, NJ 08857	-	-	-	-	
CARTER	JAMEELAH	4/3/2012	10/31/2013	MIS Specialist	56 Rutgers Ave, Jersey City, NJ 07304	-	-	-	-	
CHINERY	ELLEN	10/7/2015	4/22/2016	Case Manager-DOT Grant	165 Essex Street Metuchen, NJ 08840	50,250	50,250	-	-	
CLARK	ADAM	12/16/2015	12/28/2015	Reentry Case Manager	145 South 15th Street Newark, NJ 07107	55,000	-	55,000	-	
CERVINO	ROBERT	1/20/2016	7/31/2018	Employment Relations Specialist	29 Swiss Terrace Wayne NJ 07470	130,750	-	50,250	80,500	(A)
COSME	JUAN	7/1/1994	10/31/2013	Maintenance	225 5th Street Jersey City, NJ 07302	-	-	-	-	
CROMARTIE	KENDRA	10/1/1989		Activity Facilitator	525 Bergen Ave. JC.07304	162,178	162,178	-	-	(A)
DAVIS	KEITH	2/23/1983	5/16/2017	Executive Director	19 Clendenny Ave. Jersey City, NJ 07305	99,910	99,910	-	-	
DELPIANO	GERARD	12/13/1976	10/17/2017	Chief Financial Officer	481A Newport Way MonroeTwn, NJ 08831	350,900	350,900	-	-	
DHARAM-SI	SARAH	5/22/2017	5/14/2018	Finance Intern	7 Harrison Ave. Carteret NJ 07008	9,360	-	-	9,360	(A)
FLEMING	DEBORAH	8/7/2003		Employment Specialist	1991 Kennedy Blvd., JC NJ 07305	125,147	125,147	-	-	(A)
FLORES	BOLIVAR	7/24/2017		Case Manager/Latino Outreach	73 Orient Avenue, APT# 5, Jersey City, NJ 07305	71,000	-	-	71,000	
FORD	SHAVON	6/23/2014	3/2/2015	Intern	343 Harvard Ave. Hillside, NJ 07205	-	-	-	-	
FRIEDMAN	ADAM	9/9/2013	10/29/2015	Deputy Director	140 Riverside Blvd. NY, NY 10069	102,000	-	-	102,000	
GANDY	Haywood	6/9/2017	10/12/2018	Employment Specialist (P/T)	181 Baldwin Ave Jersey City NJ 07306	40,560	40,560	-	-	
GARNES	ELSIE	8/4/1986	2/6/2015	Activity Facilitator	85 Summit Ave. Jersey City, NJ 07304	-	-	-	-	
GARCIA	NURYS	7/1/2004	3/18/2017	Youth Case Manager	153 Christopher Columbus Dr. Jersey City, NJ	-	-	-	-	
IANNUZI	JOSHUA	2/24/2014	10/14/2015	Employment Specialist	407 2nd Street Jersey City, NJ 07302	-	-	-	-	
KADRIC	ALMA	10/7/2013	3/27/2018	Employment Relations Specialist	3566 Kennedy Blvd. Jersey City, NJ 07307	122,700	122,700	-	-	
KOSTINAS	MELISSA	2/2/2015		Executive Admin Assistant	2-12th street Hoboken, NJ 07030	169,800	169,800	-	-	(A)
KOUFOS	JOHN	9/2/2014	12/15/2017	Deputy Director	513 Willow Ave. Hoboken, NJ 07030	306,000	-	-	306,000	
KRUSZNIS	DAVID	10/22/2015	12/31/2016	Facility Director-CRC	19 Cedarcrest Drive Bayville, NJ 08721	170,000	-	99,749	70,251	
LACY	MICHAEL	6/1/2015	4/29/2016	Digital Media Coordinator	317 Shaefer Street, Brooklyn, NY 11237	55,000	-	35,000	20,000	
LAMBOY	NANCY	10/14/1993		Case Manager	1762 Kennedy Blvd. JC. 07305	159,522	159,522	-	-	(A)
LIGON	TAURUS	8/18/2016	5/2/2017	Operations Manager (One Stop)	429 Rose Ave. Jersey City, NJ 07305	70,000	70,000	-	-	
LIM	WILLIAM	6/28/2016	7/31/2018	General Counsel	11 Western Ave. Edison, NJ 08817	210,000	-	87,675	122,325	
LU	GALRIC	7/6/2016		Program Intern	860 Bergen ave. Jersey City NJ 07306	32,448	-	-	32,448	
MACFADDE	CHRISTOPHER	6/15/2015	6/24/2015	CFO-In Training	5 Roosevelt Place, Montclair, NJ 07042	-	-	-	-	
McGREEVEY	JAMES	7/16/2015	1/7/2019	Executive Director	2691 Kennedy Blvd, Jersey City, NJ 07306	353,000	35,300	-	317,700	(A), (C)
MCLINTOCK	SEAN	5/4/2015	10/13/2015	Maintenance	21 Spruce Street Kearney, NJ 07032	29,000	-	-	29,000	
MCKIGHT	EUGENE	1/2/2014	3/5/2018	Case Manager	48 Brinkerhoff Ave. Jersey City, NJ 07304	239,250	-	-	239,250	
MIGUEL	DENISE	12/21/2015	12/31/2016	Facility Director-CRC	203 Susan Drive Lakewood, NJ 08701	115,000	-	-	115,000	
MILLS	THEODORE	7/7/2004		Literacy Instructor	632 Garfield Ave, JC, NJ 07305	155,100	155,100	-	-	(A)
MUHAMMEL	HELENA	6/2/2014		Case Manager	215 Hollywood Ave, East Orange, NJ 07018	216,300	149,247	-	67,053	(A), (B)
O'MALLEY	KATHLEEN	9/28/2015	8/16/2016	General Counsel	310 Madison Street Hoboken NJ 07030	75,000	-	-	75,000	
PADILLA	BETSY	7/30/2001	12/7/2016	Case Manager	407 Fairmount Ave. Jersey City, NJ 07306	46,291	46,291	-	-	
PALMIERI	EDITH	5/11/2015		Case Manager	206 8th Street, Hoboken, NJ 07030	165,000	113,850	-	51,150	(A), (B)
PANG	GETTY	11/9/2015	12/31/2016	Driver	113 Van Horne Street Jersey City, NJ 07304	90,000	-	-	90,000	
PENA	STEPHANIE	7/27/2017	12/29/2017	Case Manager	6197 West Granton Avenue North Bergen, NJ 07047	48,000	48,000	-	-	
PERCIFIELD	MELISSA	1/11/2016	2/28/2017	Case Manager	91 Halsey Street Newark NJ 07102	104,000	-	104,000	-	
PRESSLEY	NIKETTA	10/21/2015		Program Manager-out of school Youth	364 Forrest Street, Jersey City, NJ 07306	165,000	165,000	-	-	(A)
PRYOR	MARIE	10/14/2015	10/27/2017	Program Analyst	332 Sylvan Road Bloomfield, NJ 07003	157,500	108,675	78,941	(30,116)	(B)

**JERSEY CITY EMPLOYMENT & TRAINING PROGRAM, INC.
ANALYSIS OF UNREIMBURSED NJ RE-ENTRY PAYROLL
FOR THREE YEAR PERIOD OF JULY 1, 2015 TO JUNE 30, 2018**

LAST NAME	FIRST NAME	HIRE DATE	TERMINATION DATE	Job Title	Address	JCETP PAYROLL 7/1/15-6/30/18	JCETP EMPLOYEES 7/1/15- 6/30/18	NJRC/JCETP CONTRACT AMOUNT	AMOUNTS PAID BY JCETP IN EXCESS OF CONTRACT 7/1/2015- 6/30/18	
RAMIREZ	DAVID	5/5/2014	5/22/2015	Employment Specialist	463 Pavonia Ave. Jersey City, NJ 07306	-	-	-	-	
RAMIREZ	MARILYN	1/22/2003	12/7/2016	Case Manager	117 Clendenny Ave. Jersey City, NJ 07304	46,291	46,291	-	-	
RAMOS	JAQUELINE	10/22/2015	5/13/2016	Case Manager CRC	304 6th Street Jersey City, NJ 07302	45,000	-	45,000	-	
RAVENELL	FELICIA	2/8/1995		MIS Specialist	97 Armstrong Ave Jersey City, NJ 07305	123,000	123,000	-	-	(A)
REELS	BERTHA	3/12/2018		Case Manager	35 New Street, #2, Jersey City, NJ 07305	49,000	49,000	-	-	
REYES	ALEJANDRA	12/11/2002		Workfirst Program Assistant	2608 Newkirk Ave. Apt C . North Bergen 07047	163,596	163,596	-	-	(A)
REYES	LISANDRA	8/21/2002		Accountant	1510 Central Ave. UC 07087	198,000	136,620	65,000	(3,620)	(A),(B)
REYES	MARITZA	10/3/1994		Training Services Manager	281 Monmouth St Jc. 07302	210,480	210,480	-	-	(A)
ROACH	BRUCE	10/22/2015	12/31/2016	Employment Specialist-CRC	61 Freemont Ct Somerset, NJ 08873	102,000	-	102,000	-	
ROCHA	TANYA	8/10/2016	7/28/2017	Case Manager	751 Kennedy Blvd. Bayonne, NJ 07002	96,000	96,000	-	-	
ROMAGE	CHERINA	10/28/2015		Human Resources	71 Claremont Ave. Jersey City, NJ 07305	135,000	93,150	-	41,850	(A)
SANTIAGO	REINALDO	9/6/2017		Director of One Stop Operations	380 Mt. Prospect Avenue, APT# 2D, Newark, NJ 07102	75,000	75,000	-	-	
SCHWARZ	PERRY	2/26/1997	7/24/2015	Planner/Monitor	117 Webster Ave. Irvington, NJ 07111	92,500	92,500	-	-	
SHEHADY	ZIAD	2/18/2014	11/30/2015	Operations Manager	392 Meisel Ave. Springfield, NJ 07081	90,000	90,000	-	-	
SIMMONS	ALLEN	8/19/2015	1/12/2016	Employer Relations Specialist	903 East 6th ave. NY, NY 10009	-	-	-	-	
SIERRA	NURIA	10/19/1998		Accountant	81 Storms Ave Jersey City, NJ 07306	205,500	141,795	65,000	(1,295)	(A)
SUAREZ	LUCY	9/14/896	10/31/2013	Youth Facilitator	702 Grand Ave. North Berge, NJ 07047	-	-	-	-	
UPFER	DEOPHISTER	11/30/2015		Chief Financial Officer	2102 Henry Court, Mahwah, NJ 07430	378,000	260,820	65,000	52,180	(A)
	ANGEL	11/1/2004	10/31/2013	Manager Special Grants	54 Roosevelt Ave. Jersey City, NJ 07304	-	-	-	-	
VELASQUEZ	MIKE	2/4/2015	7/6/2015	Intern	30 Emerson Ave. Jersey City, NJ 07306	-	-	-	-	
WHITE	KATHLEEN	8/24/2015	8/16/2016	Case Manager	84 Morningside Ave. Keansburg, NJ 07734	92,000	-	21,050	70,950	
WILSON	SIMUEL	9/8/1978	6/16/2014	Chief Accountant	92 Arlington Ave. Jersey City, NJ 07305	-	-	-	-	
YEUNG	CHI WAI	11/10/2015	12/31/2016	Intake Coordinator-CRC	34 Waldo Ave. Jersey City, NJ 07306	85,000	-	40,000	45,000	
ZERR	NICOLE	10/22/2015	12/31/2016	Case Manager-CRC	23 Addison Place Clifton, NJ 07012	81,000	-	81,000	-	
SUBTOTAL - PAYROLL						\$ 7,681,584	\$ 4,197,814	\$ 1,039,665	\$ 2,444,105	
PLUS:										
PAYROLL TAXES AND FRINGE @ 20%						1,536,317	839,563	334,712	362,042	
TOTAL						\$ 9,217,901	\$ 5,037,377	\$ 1,374,377	\$ 2,806,147	

Color Key:

Employee Duties 100% NJRC	
Employee Duties shared by NJRC and JCETP Prorated by Revenue (31%:69%)	
Employee Duties 100% JCETP	

Notes:

- (A) Participates in Pension Plan.
- (B) Allocated based on historical revenue at 31%, see Schedule 2D.
- (C) Based on interviews with employees, we allocated 10% of Executive Directors salary to JCETP.

SCHEDULE 2B

**JERSEY CITY EMPLOYMENT & TRAINING PROGRAM, INC.
NJ REENTRY CONTRACTED REIMBURSEMENTS
FOR THE THREE YEAR PERIOD OF JULY 1, 2015 TO JUNE 30, 2018**

Description	2016	2017	2018	Total Amount
Case Managers (3)	\$ 170,000	\$ 175,000	\$ 6,050	\$ 351,050
Facility Director	-	50,000	49,749	99,749
Legal Counsel	-	39,750	47,925	87,675
Employment Specialist (1)	55,000	55,000	42,250	152,250
Program Analyst	-	55,000	23,941	78,941
Chief Financial Officer	-	-	65,000	65,000
Assistant Controller	-	65,000	-	65,000
Latino Outreach	-	-	-	-
HR Specialist	-	-	-	-
Community Outreach Specialist (1)	-	-	-	-
Social Media Specialist (1)	35,000	-	-	35,000
Quality Assurance/Operations (non-fringe)	40,000	-	-	40,000
Payroll/AP/AR Staff(1)	65,000	-	-	65,000
Subtotal - Salaries and Wages:	\$ 365,000	\$ 439,750	\$ 234,915	\$ 1,039,665
WC, Taxes, and Benefits	97,500	95,925	141,287	334,712
Travel	-	-	250	250
Printers (2)	-	-	-	-
Large Screen TV	-	-	-	-
IT Services (12 months)	-	-	-	-
Computer Room Supplies (12 months)	-	-	-	-
Utilities (12 months)	12,000	12,000	5,000	29,000
Facility Operating Costs (12 months)	7,700	14,000	7,000	28,700
Maintenance (12 months)	5,000	5,000	5,000	15,000
Software LSI R	-	-	-	-
TABE Testing	-	-	-	-
Website Services	-	-	25,000	25,000
Communications and Other Costs	-	-	100	100
Cell phones (4) (12 months)	-	-	-	-
Copier Leases	-	-	-	-
Cleaning Contractor	-	-	-	-
Office Supplies (12 months)	-	-	800	800
Other Kitchen Supplies	-	-	-	-
Bus tickets (12 months)	-	-	-	-
Supplies for group meetings	-	-	-	-
Total Contract:	\$ 487,200	\$ 566,675	\$ 419,352	\$ 1,473,227

**JERSEY CITY EMPLOYMENT & TRAINING CORPORATION
SUMMARY OF EMPLOYEE SALARIES BY YEAR**

Last Name	First Name	Hire Date	Terminated Date	Job Title	7/1/12-6/30/13	7/1/13-6/30/14	7/1/14-6/30/15	7/1/15-6/30/16	7/1/16-6/30/17	7/1/17-6/30/18	7/1/2018-06/30/19
ACEVEDO	YOLANDA	8/2/1989		Case Manager	\$ 45,019	\$ 46,319	\$ 47,616	\$ 49,044	\$ 49,044	\$ 49,044	\$ 49,044
ALLEN	OWEN	5/1/2013		IT Manager		70,000	71,960	74,119	81,000	81,000	81,000
AVILES	OSCAR	8/5/2015	9/25/2015	Facility Director-CRC	-	-	-	85,000	-	-	-
BANTON	BETSY	1/9/2002	12/31/2018	Case Manager	43,741	44,860	46,116	47,500	47,500	47,500	47,500
BANTON	JEFFREY	3/20/2002		Employment Specialist	43,100	44,400	45,643	50,000	51,000	51,000	51,000
BATES	JAVARIO	10/21/2015	12/17/2015	Case Manager-CRC	-	-	57,500	-	-	-	-
BILES	ERIK	1/2/2019		Employment Specialist	-	-	-	-	-	-	48,500
BRADLEY	JESSICA	6/6/2016	8/5/2016	Case Manager-CRC	-	-	-	45,000	-	-	-
BROWN	SEAN	7/6/2015	7/24/2015	Youth Program Coordinator	-	-	-	5,500	-	-	-
CALI	SHAE	10/22/2014	10/17/2017	Clinical Program Director	-	-	71,500	75,000	75,000	-	-
CALLAHAN	DENNIS	3/31/2014	8/26/2014	CFO-In Training	-	107,000	-	-	-	-	-
CARTER	JAMEELAH	4/3/2012	10/31/2013	MIS Specialist	34,309	35,428					
CHINERY	ELLEN	10/7/2015	4/22/2016	Case Manager-DOT Grant	-	-	50,250	50,250	-	-	-
CLARK	ADAM	12/16/2015	12/28/2015	Reentry Case Manager	-	-	-	55,000	-	-	-
CERVINO	ROBERT	1/20/2016	7/31/2018	Employment Relations Specialist	-	-	-	42,250	42,250	46,250	-
COSME	JUAN	7/1/1994	10/31/2013	Maintenance	45,108	45,358	-	-	-	-	-
CROMARTIE	KENDRA	10/1/1989		Activity Facilitator	49,754		52,484	54,059	54,059	54,060	54,060
DAVIS	KEITH	2/23/1983	5/16/2017	Executive Director	114,500	97,000	97,000	99,910	-	-	-
DELPIANO	GERARD	12/13/1976	10/17/2017	Chief Financial Officer	113,000	113,000	114,000	124,400	113,500	113,000	-
DHARAM-SINGH	SARAH	5/22/2017	5/14/2018	Finance Intern	-	-	-	-	9,360	-	-
FLEMING	DEBORAH	8/7/2003		Employment Specialist	36,952	38,152	39,220	40,397	42,250	42,500	42,500
FLORES	BOLIVAR	7/24/2017		Case Manager/Latino Outreach	-	-	-	-	26,000	45,000	50,000
FORD	SHAVON	6/23/2014	3/2/2015	Intern	-	-	9,360	-	-	-	-
FRIEDMAN	ADAM	9/9/2013	10/29/2015	Deputy Director	-	97,000	102,000	102,000	-	-	-
GANDY	HAYWOOD	6/9/2017	10/12/2018	Employment Specialist (Part-Time)	-	-	-	-	20,280	20,280	-
GARNES	ELSIE	8/4/1986	2/6/2015	Activity Facilitator	54,954	56,254	56,254	-	-	-	-
GARCIA	NURYS	7/1/2004	3/18/2017	Youth Case Manager	37,219	38,519					
IANNUZI	JOSHUA	2/24/2014	10/14/2015	Employment Specialist	-	75,000	75,000	-	-	-	-
KADRIC	ALMA	10/7/2013	3/27/2018	Employment Relations Specialist	-	39,785	40,900	40,900	40,900	40,900	-
KOSTINAS	MELISSA	2/2/2015		Executive Admin Assistant	-	-	55,000	56,500	56,650	56,650	56,650
KOUFOS	JOHN	9/2/2014	12/15/2017	Deputy Director	-	70,000	90,000	102,000	102,000	102,000	-
KRUSZNIS	DAVID	10/22/2015	12/31/2016	Facility Director-CRC	-	-	85,000	85,000	85,000	-	-
LACY	MICHAEL	6/1/2015	4/29/2016	Digital Media Coordinator	-	-	49,500	55,000	-	-	-
LAMBOY	NANCY	10/14/1993		Case Manager	48,919	50,219	51,625	53,174	53,174	53,174	53,174
LIGON	TAURUS	8/18/2016	5/2/2017	Operations Manager (One Stop)	-	-	-	-	70,000	-	-
LIM	WILLIAM	6/28/2016	7/31/2018	General Counsel	-	-	-	75,000	67,500	67,500	-
LU	GALRIC	7/6/2016		Program Intern	-	-	-	-	16,224	16,224	18,720
MACFADDEN	CHRISTOPHER	6/15/2015	6/24/2015	CFO-In Training	-	-	120,000	-	-	-	-

**JERSEY CITY EMPLOYMENT & TRAINING CORPORATION
SUMMARY OF EMPLOYEE SALARIES BY YEAR**

Last Name	First Name	Hire Date	Terminated Date	Job Title	7/1/12-6/30/13	7/1/13-6/30/14	7/1/14-6/30/15	7/1/15-6/30/16	7/1/16-6/30/17	7/1/17-6/30/18	7/1/2018-06/30/19
McGREEVEY	JAMES	7/16/2015	1/7/2019	Executive Director	-	110,000	-	115,000	119,000	119,000	119,000
MCLINTOCK	SEAN	5/4/2015	10/13/2015	Maintenance	-	-	29,000	29,000	-	-	-
MCKIGHT	EUGENE	1/2/2014	3/5/2018	Case Manager	-	75,000	75,000	79,750	79,750	79,750	-
MIGUEL	DENISE	12/21/2015	12/31/2016	Facility Director-CRC	-	-	-	57,500	57,500	-	-
MILLS	THEODORE	7/7/2004		Literacy Instructor	50,300	50,300	50,300	51,700	51,700	51,700	51,700
MUHAMMED	HELENA	6/2/2014		Case Manager	-	70,000	70,000	72,100	72,100	72,100	72,100
O'MALLEY	KATHLEEN	9/28/2015	8/16/2016	General Counsel	-	-	-	75,000	-	-	-
PADILLA	BETSY	7/30/2001	12/7/2016	Case Manager	42,419	43,719	44,943	46,291	-	-	-
PALMIERI	EDITH	5/11/2015		Case Manager	-	-	52,000	55,000	55,000	55,000	60,000
PANG	GETTY	11/9/2015	12/31/2016	Driver	-	-	-	30,000	30,000	30,000	-
PENA	STEPHANIE	7/27/2017	12/29/2017	Case Manager	-	-	-	-	-	48,000	-
PERCIFIELD	MELISSA	1/11/2016	2/28/2017	Case Manager	-	-	-	52,000	52,000	-	-
PRESSLEY	NIKETTA	10/21/2015		Program Manager-out of school Y	-	-	-	55,000	55,000	55,000	55,000
PRYOR	MARIE	10/14/2015	10/27/2017	Program Analyst	-	-	-	72,500	85,000	-	-
RAMIREZ	DAVID	5/5/2014	5/22/2015	Employment Specialist	-	63,000	63,000	-	-	-	-
RAMIREZ	MARILYN	1/22/2003	12/7/2016	Case Manager	42,219	43,719	44,943	46,291	-	-	-
RAMOS	JAQUELINE	10/22/2015	5/13/2016	Case Manager CRC	-	-	-	45,000	-	-	-
RAVENELL	FELICIA	2/8/1995		MIS Specialist	36,547	37,666	38,721	41,000	41,000	41,000	41,000
REELS	BERTHA	3/12/2018		Case Manager	-	-	-	-	-	49,000	49,000
REYES	ALEJANDRA	12/11/2002		Workfirst Program Assistant	42,906	49,146	51,936	54,532	54,532	54,532	54,532
REYES	LISANDRA	8/21/2002		Accountant	50,706	56,946	60,134	64,000	64,000	70,000	70,000
REYES	MARITZA	10/3/1994		Training Services Manager	54,655	56,232	68,000	70,400	70,040	70,040	70,040
ROACH	BRUCE	10/22/2015	12/31/2016	Employment Specialist-CRC	-	-	-	51,000	51,000	-	-
ROCHA	TANYA	8/10/2016	7/28/2017	Case Manager	-	-	-	-	48,000	48,000	-
ROMAGE	CHERINA	10/28/2015		Human Resources	-	-	-	45,000	45,000	45,000	45,000
SANTIAGO	REINALDO	9/6/2017		Director of One Stop Operations	-	-	-	-	-	75,000	75,000
SCHWARZ	PERRY	2/26/1997	7/24/2015	Planner/Monitor	87,500	92,500	92,500	92,500	-	-	-
SHEHADY	ZIAD	2/18/2014	11/30/2015	Operations Manager	-	70,000	90,000	90,000	-	-	-
SIMMONS	ALLEN	8/19/2015	1/12/2016	Employer Relations Specialist	-	-	55,000	-	-	-	-
SIERRA	NURIA	10/19/1998		Accountant	57,800	61,400	64,838	68,000	68,000	69,500	69,500
SUAREZ	LUCY	9/14/896	10/31/2013	Youth Facilitator	53,078	54,655	-	-	-	-	-
UFFER	DEOPHISTER	11/30/2015		Chief Financial Officer	-	-	-	115,000	125,000	138,000	143,000
VALENTIN	ANGEL	11/1/2004	10/31/2013	Manager Special Grants	72,600	74,400	-	-	-	-	-
VELASQUEZ	MIKE	2/4/2015	7/6/2015	Intern	-	-	6,536	-	-	-	-
WHITE	KATHLEEN	8/24/2015	8/16/2016	Case Manager	-	-	-	42,000	50,000	-	-
WILSON	SIMUEL	9/8/1978	6/16/2014	Chief Accountant	67,008	68,832	-	-	-	-	-
YEUNG	CHI WAI	11/10/2015	12/31/2016	Intake Coordinator-CRC	-	-	-	42,500	42,500	-	-
ZERR	NICOLE	10/22/2015	12/31/2016	Case Manager-CRC	-	-	-	40,500	40,500	-	-
					\$ 1,324,313	\$ 2,145,809	\$ 2,384,779	\$ 3,165,567	\$ 2,459,313	\$ 2,056,704	\$ 1,527,020

SCHEDULE 2D

**NEW JERSEY EMPLOYMENT & TRAINING PROGRAM, INC.
 ALLOCATION % BASED ON REVENUE
 FOR THE TWO YEAR PERIOD JULY 1, 2015 TO JUNE 30, 2017**

	6/30/2016	6/30/2017	Total	%
Jersey City Employment & Training Program - Grants	\$ 3,352,957	\$ 5,446,564	\$ 8,799,521	58%
Jersey City Employment & Training Program - Service & Other Revenue	1,529,212	59,178	1,588,390	10%
New Jersey Reentry - Grants	1,312,027	3,409,530	4,721,557	31%
New Jersey Reentry - Other Revenue	13,940	20,120	34,060	0%
	\$ 6,208,136	\$ 8,935,392	\$ 15,143,528	100%

Source: Forms 990

**JERSEY CITY EMPLOYMENT & TRAINING PROGRAM, INC.
SUMMARY OF W2 REPORTED EARNINGS
CALENDAR YEAR END DECEMBER 31, 2017**

Last Name	Hire Date	Termination Date	Job Title	Address	2017 W2 Earnings	
ACEVEDO	8/2/1989		Case Manager	686 Stelle Ave Plainfield NJ 07060	\$ 48,289	(A)
ALLEN	5/1/2013		IT Manager	11 River Road Apt G Nutley NJ 07110	81,000	(A)
AVILES	8/5/2015	9/25/2015	Facility Director-CRC	8 Fordham Road Jackson, NJ 08527	Terminated	
BANTON	1/9/2002	12/31/2018	Case Manager	9 Briarwood Road, Jersey City JC 07305	47,500	
BANTON	3/20/2002		Employment Specialist	9 Briarwood Road Jersey City JC 07305	51,000	(A)
BATES	10/21/2015	12/17/2015	Case Manager-CRC	625 W 10th Street NY NY 10031	Terminated	
BILES	1/2/2019		Employment Specialist	9 Channel Road Toms River, NJ 08753	2019 Hire	
BRADLEY	6/6/2016	8/5/2016	Case Manager-CRC	141 Meridian Drive Brick, NJ 08724	Terminated	
BROWN	7/6/2015	7/24/2015	Youth Program Coordinator	1686 Olympia Road Camden, NJ 08104	Terminated	
CALI	10/22/2014	10/17/2017	Clinical Program Director	77 Orange Road Montclair, NJ 07042	60,577	
CALLAHAN	3/31/2014	8/26/2014	CFO-In Training	223 Meadow Lane. Old Bridge, NJ 08857	Terminated	
CARTER	4/3/2012	10/31/2013	MIS Specialist	56 Rutgers Ave, Jersey City, NJ 07304	Terminated	
CHINERY	10/7/2015	4/22/2016	Case Manager-DOT Grant	165 Essex Street Metuchen, NJ 08840	Terminated	
CLARK	12/16/2015	12/28/2015	Reentry Case Manager	145 South 15th Street Newark, NJ 07107	Terminated	
CERVINO	1/20/2016	7/31/2018	Employment Relations Specialist	29 Swiss Terrace Wayne NJ 07470	42,250	(A)
COSME	7/1/1994	10/31/2013	Maintenance	225 5th Street Jersey City, NJ 07302	Terminated	
CROMARTIE	10/1/1989		Activity Facilitator	525 Bergen Ave. JC.07304	54,059	(A)
DAVIS	2/23/1983	5/16/2017	Executive Director	19 Clendenny Ave. Jersey City, NJ 07305	37,665	
DELPANO	12/13/1976	10/17/2017	Chief Financial Officer	481A Newport Way MonroeTwn, NJ 08831	113,543	
DHARAM-SIN	5/22/2017	5/14/2018	Finance Intern	7 Harrison Ave. Carteret NJ 07008	7,245	(A)
FLEMING	8/7/2003		Employment Specialist	1991 Kennedy Blvd., JC NJ 07305	42,500	(A)
FLORES	7/24/2017		Case Manager/Latino Outreach	73 Orient Avenue, APT# 5, Jersey City, NJ 07305	11,403	
FORD	6/23/2014	3/2/2015	Intern	343 Harvard Ave. Hillside, NJ 07205	Terminated	
FRIEDMAN	9/9/2013	10/29/2015	Deputy Director	140 Riverside Blvd. NY, NY 10069	Terminated	
GANDY	6/9/2017	10/12/2018	Employment Specialist (P/T)	181 Baldwin Ave Jersey City NJ 07306	9,192	
GARNES	8/4/1986	2/6/2015	Activity Facilitator	85 Summit Ave. Jersey City. NJ 07304	Terminated	
GARCIA	7/1/2004	3/18/2017	Youth Case Manager	153 Christopher Columbus Dr. Jersey City, NJ		
IANNUZI	2/24/2014	10/14/2015	Employment Specialist	407 2nd Street Jersey City, NJ 07302	Terminated	
KADRIC	10/7/2013	3/27/2018	Employment Relations Specialist	3566 Kennedy Blvd. Jersey City, NJ 07307	40,754	
KOSTINAS	2/2/2015		Executive Admin Assistant	2-12th street Hoboken, NJ 07030	56,650	(A)

**JERSEY CITY EMPLOYMENT & TRAINING PROGRAM, INC.
SUMMARY OF W2 REPORTED EARNINGS
CALENDAR YEAR END DECEMBER 31, 2017**

Last Name	Hire Date	Termination Date	Job Title	Address	2017 W2 Earnings
KOUFOS	9/2/2014	12/15/2017	Deputy Director	513 Willow Ave. Hoboken, NJ 07030	109,258
KRUSZNIS	10/22/2015	12/31/2016	Facility Director-CRC	19 Cedarcrest Drive Bayville, NJ 08721	981
LACY	6/1/2015	4/29/2016	Digital Media Coordinator	317 Shaefer Street, Brooklyn, NY 11237	Terminated
LAMBOY	10/14/1993		Case Manager	1762 Kennedy Blvd. JC. 07305	53,174 (A)
LIGON	8/18/2016	5/2/2017	Operations Manager (One Stop)	429 Rose Ave. Jersey City, NJ 07305	24,096
LIM	6/28/2016	7/31/2018	General Counsel	11 Western Ave. Edison, NJ 08817	67,500
LU	7/6/2016		Program Intern	860 Bergen ave. Jersey City NJ 07306	11,319
MACFADDEN	6/15/2015	6/24/2015	CFO-In Training	5 Roosevelt Place, Montclair, NJ 07042	Terminated
McGREEVEY	7/16/2015	1/7/2019	Executive Director	2691 Kennedy Blvd, Jersey City, NJ 07306	119,000 (A)
MCLINTOCK	5/4/2015	10/13/2015	Maintenance	21 Spruce Street Kearney, NJ 07032	Terminated
MCKIGHT	1/2/2014	3/5/2018	Case Manager	48 Brinkerhoff Ave. Jersey City, NJ 07304	69,886
MIGUEL	12/21/2015	12/31/2016	Facility Director-CRC	203 Susan Drive Lakewood, NJ 08701	663
MILLS	7/7/2004		Literacy Instructor	632 Garfield Ave, JC, NJ 07305	51,700 (A)
MUHAMMED	6/2/2014		Case Manager	215 Hollywood Ave, East Orange, NJ 07018	72,100 (A)
O'MALLEY	9/28/2015	8/16/2016	General Counsel	310 Madison Street Hoboken NJ 07030	Terminated
PADILLA	7/30/2001	12/7/2016	Case Manager	407 Fairmount Ave. Jersey City, NJ 07306	Terminated
PALMIERI	5/11/2015		Case Manager	206 8th Street, Hoboken, NJ 07030	55,000 (A)
PANG	11/9/2015	12/31/2016	Driver	113 Van Horne Street Jersey City, NJ 07304	346
PENA	7/27/2017	12/29/2017	Case Manager	6197 West Granton Avenue North Bergen, NJ 07047	19,315
PERCIFIELD	1/11/2016	2/28/2017	Case Manager	91 Halsey Street Newark NJ 07102	9,200
PRESSLEY	10/21/2015		Program Manager-out of school Youth	364 Forrest Street, Jersey City, NJ 07306	55,000 (A)
PRYOR	10/14/2015	10/27/2017	Program Analyst	332 Sylvan Road Bloomfield, NJ 07003	72,805
RAMIREZ	5/5/2014	5/22/2015	Employment Specialist	463 Pavonia Ave. Jersey City, NJ 07306	Terminated
RAMIREZ	1/22/2003	12/7/2016	Case Manager	117 Clendenny Ave. Jersey City, NJ 07304	Terminated
RAMOS	10/22/2015	5/13/2016	Case Manager CRC	304 6th Street Jersey City, NJ 07302	Terminated
RAVENELL	2/8/1995		MIS Specialist	97 Armstrong Ave Jersey City, NJ 07305	41,000 (A)
REELS	3/12/2018		Case Manager	35 New Street, #2, Jersey City, NJ 07305	2018 Hire
REYES	12/11/2002		Workfirst Program Assistant	2608 Newkirk Ave, Apt C , North Bergen 07047	54,532 (A)
REYES	8/21/2002		Accountant	1510 Central Ave, UC 07087	65,154 (A)
REYES	10/3/1994		Training Services Manager	281 Monmouth St JC. 07302	52,934 (A)
ROACH	10/22/2015	12/31/2016	Employment Specialist-CRC	61 Freemont Ct Somerset, NJ 08873	588

**JERSEY CITY EMPLOYMENT & TRAINING PROGRAM, INC.
SUMMARY OF W2 REPORTED EARNINGS
CALENDAR YEAR END DECEMBER 31, 2017**

Last Name	Hire Date	Termination Date	Job Title	Address	2017 W2 Earnings
ROCHA	8/10/2016	7/28/2017	Case Manager	751 Kennedy Blvd. Bayonne, NJ 07002	28,500
ROMAGE	10/28/2015		Human Resources	71 Claremont Ave. Jersey City, NJ 07305	45,000 (A)
SANTIAGO	9/6/2017		Director of One Stop Operations	380 Mt. Prospect Avenue, APT# 2D, Newark, NJ 07104	23,077
SCHWARZ	2/26/1997	7/24/2015	Planner/Monitor	117 Webster Ave. Irvington, NJ 07111	Terminated
SHEHADY	2/18/2014	11/30/2015	Operations Manager	392 Meisel Ave. Springfield, NJ 07081	Terminated
SIMMONS	8/19/2015	1/12/2016	Employer Relations Specialist	903 East 6th ave. NY, NY 10009	Terminated
SIERRA	10/19/1998		Accountant	81 Storms Ave Jersey City, NJ 07306	68,288 (A)
SUAREZ	9/14/896	10/31/2013	Youth Facilitator	702 Grand Ave. North Berge, NJ 07047	Terminated
UFFER	11/30/2015		Chief Financial Officer	2102 Henry Court, Mahwah, NJ 07430	124,538 (A)
1	11/1/2004	10/31/2013	Manager Special Grants	54 Roosevelt Ave. Jersey City, NJ 07304	Terminated
VELASQUEZ	2/4/2015	7/6/2015	Intern	30 Emerson Ave. Jersey City, NJ 07306	Terminated
WHITE	8/24/2015	8/16/2016	Case Manager	84 Morningside Ave. Keansburg, NJ 07734	Terminated
WILSON	9/8/1978	6/16/2014	Chief Accountant	92 Arlington Ave. Jersey City, NJ 07305	Terminated
YEUNG	11/10/2015	12/31/2016	Intake Coordinator-CRC	34 Waldo Ave. Jersey City, NJ 07306	490
ZERR	10/22/2015	12/31/2016	Case Manager-CRC	23 Addison Place Clifton, NJ 07012	467
TOTAL					\$ 1,999,538

Color Key:

Employee Duties 100% NJRC
Employee Duties shared by NJRC and JCETP
Employee Duties 100% JCETP

Notes:

(A) Participates in Pension Plan.

Schedule 3-RC Career Institute Training Contract Analysis

**JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, INC.
RC CAREER INTITUTE TRAINING CONTRACT ANALYSIS**

<u>Case Manager</u>	<u>12/13</u>		<u>13/14</u>		<u>14/15</u>		<u>15/16</u>		<u>16/17</u>	
Nancy Lamboy	16	84%	18	69%	16	47%	18	40%	17	53%
Yolanda Acevado	2	11%	5	19%	10	29%	8	18%	7	22%
Nurys Garcia	1	5%	3	12%	-	0%	-	0%	-	0%
Marily Ramirez	-	0%	-	0%	5	15%	8	18%	3	9%
Betsy Padilla	-	0%	-	0%	3	9%	11	24%	5	16%
Total	19	100%	26	100%	34	100%	45	100%	32	100%

<u>Client Contact Results - NL Case Manager</u>	<u>Amount</u>	<u>%</u>
No Answer/Wrong Numbers	48	73%
Successful Contacts	18	27%
- Attendance confirmed	18	27%
- Client had No Choice in School Selection	3	17%
	66	100%

Schedule 4-Press Release Research

JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, INC.
SUMMARY OF PRESS RELEASE RESEARCH
2015 - 2019

SCHEDULE 4

Date	Article Title	Location	Subject/ Program Name Mention
January 23, 2015	America's First Openly Gay Governor Finds a New Calling	Jersey City	Martin's Place
May 2015	Getting Out of Jail and Back to Work in "Second Chance City"	Hudson County Jail	Martin's Place
June 6, 2015	Former Governor Jim McGreevey and Activist, writer David Rothenberg at book signing	Hackensack (Riverside Square Mall)	Book signing/Re-entry
August 4, 2015	Jim McGreevey Booted from Community Meeting	Jersey City	Re-entry
October 21, 2015	Former NJ Gov. McGreevey Talks Gay Rights	Unknown (Metrofocus Interview)	Gay rights
October 20, 2015	Video: Former NJ Gov. McGreevey Tackles Prison Reform	Unknown (Metrofocus Interview)	Re-entry
April 22, 2015	Video: The Best Social Welfare Program in The World	Unknown	Re-entry
April 29, 2015	Video: Gov. Christie on Prisoner Re-Entry Programs: We Are Being Asked to Give People Another Chance	Newark (Greater Newark Conservancy)	Re-entry
April 29, 2015	Reentry Program Helps Find Jobs, Housing for Prisoners After Release	Newark? (NJ Reentry Copr.Meeting @ Greater Newark Conservancy)	NJ Reentry Corp.
May 2, 2016	Video: Finding Faith: Jim McGreevey's Second Life	Unknown (Fox 5 News Interview)	Martin's Place
May 5, 2016	Video: Fmr. NJ Gov. Jim McGreevey	Unknown	Re-entry
May 26, 2016	Former Governor McGreevey Highlights Painkiller Abuse Epidemic at Trintas Conference	Elizabeth, NJ	Drug & Alcohol Abuse
June 2, 2016	Video: Heroin and Drug Abuse in New Jersey - NJ 101.5 Town Hall Series	Unknown	Drug Abuse
June 25, 2016	Video: Jersey Matters Governor Jim McGreevey	Unknown	Martin's Place
July 23, 2016	Radio Interview: Biz Talk w/Jim Campbell; guest frmr NJ Gov. James McGreevey	Unknown	
August 27, 2016	McGreevey Says No Council Hopes After Move to Journal Square Area	WFMU radio show "Prove it All Night"	Election
September 27, 2016	Christie, McGreevey to Announce New Tool to Combat Opiate Addiction	Ocean County	Opioid Addiction
September 28, 2016	NJ Heroin Addict Starting Over With Help From Reentry Program	Ocean County	NJ Reentry Corp.
September 29, 2016	Video: Jim McGreevey Leads Prisoner Re-Entry Program	Unknown	NJ Reentry Corp./JCEPT
September 29, 2016	Former N.J. Governor on Re-Acclimating Former Prisoners	NJTV Interview	NJ Reentry Corp.
December 8, 2016	Former N.J. Governor on Re-Acclimating Ex-Prisoners	Drew Theological School	NJ Reentry Corp.
December 20, 2016	Newark Liberty's Terminal B Showcase: Creating Bracelets, and Second Chances	Newark Liberty Airport	NJ Reentry Corp.
March 9, 2017	Christie: Let's Expunge Ex-Cons' Criminal Records	Trenton	NJ Reentry Corp.
April 13, 2017	By Aiding the Formerly Incarcerated, McGreevey Crafts New Narrative	Newark	NJ Reentry Corp.
April 4, 2017	Jim McGreevey, Mike Tyson salute 'Champion' Chris Christie	Jersey City	NJ Reentry Corp.
April 17, 2017	Believing in Second Chances	Jersey City	NJ Reentry Corp.
May 22, 2017	Jim McGreevey, 60%: American Dream Deferred	Hudson County Jail	NJ Reentry Corp.
June 1, 2017	Ministerio El Sol Sale Para Todos "Ayudando a la Comunidad Latina de New Jersey"	Jersey City	NJ Reentry Corp.
June 8, 2017	McGreevey: What NJ Can do to Make Prisoner Re-Entry Effective, Affordable	Jersey City	NJ Reentry Corp.
June 29, 2017	New Jersey Corp. Ayuda a Exencarcelados a Integrarse a la Sociedad	Jersey City	NJ Reentry Corp.

JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, INC.
SUMMARY OF PRESS RELEASE RESEARCH
2015 - 2019

SCHEDULE 4

July 24, 2017	Job Initiatives Help Steer Grads to Construction Union Jobs	Jersey City	NJ Reentry Corp.
August 5, 2017	Removing Barriers to Employment for Former Inmates	Jersey City	NJ Reentry Corp.
September 7, 2017	Prison Re-Entry Group Outlines Blueprint to Benefit Former Inmates	Unknown	NJ Reentry Corp.
September 12, 2017	They Have a Better Way to Spend Money on Prisoners	Newark (Greater Newark Conservancy)	NJ Reentry Corp.
September 18, 2017	This Non-Profit has Hit on the Way to Keep Ex-Offenders Out of Prison	Unknown	NJ Reentry Corp.
September 27, 2017	McGreevey 's Right: To Fight Crime, Fix Re-Entry	Unknown	NJ Reentry Corp.
October 4, 2017	Feria de Salud, Cultura y Re-integracion Social en Union City	Union City	NJ Reentry Corp.
November 1, 2017	Giving Back...A New Resource Center for the New Jersey Reentry Corporation's Prisoner Reentry Program	Kearny	NJ Reentry Corp.
November 7, 2017	Election Day Special with Governor Jim McGreevey	Jersey City	NJ Reentry Corp., Opioid Crisis, Personal
November 10, 2017	Video: Rehab, Jail and How We're Failing Drug Addicts		
November 26, 2017	Ex-prisoner Reentry Aid Organization Spotlights Healthcare, Addiction Issues	Jersey City	NJ Reentry Corp.
November 30, 2017	At a NJ prison, a Job Fair Offers inmates a Chance	Newark	NJ Reentry Corp.
December 1, 2017	Video: Addiction is a Disease		Drug Addiction
December 6, 2017	Hundreds Gather for Christie's Last Vigil for Those Suffering from Addiction.	Trenton	Drug Addiction
December 8, 2017	NJAMHAA Recognizes Governor Christie, Former Governor McGreevey for Contributions to Substance Use Treatment, Recovery and Reentry		NJ Reentry & Drug Addiction
December 21, 2017	A Chef Opens a Restaurant. His Training? Decades in Prison Kitchen	Jersey City	NJ Reentry Corp.
December 19, 2017	NJRC Client Candido Ortiz Hosts Grand Opening of His New restaurant, El Sabor Del Café.	Jersey City	NJ Reentry Corp
January 19, 2018	Inmate Reentry Program Opens New Facility in Elizabeth	Elizabeth, NJ	NJ Reentry Corp.
January 22, 2018	New Jersey Re-entry Corporation Opens Doors in Elizabeth to Help Court-Involved Individuals Get a New Start	Elizabeth, NJ	NJ Reentry Corp.
February 20, 2018	Reentry program in Middlesex County Offers Path from Prison to Empowerment	New Brunswick	NJ Reentry Corp.
March 2, 2018	Ex-inmates Face Hard Life Outside Prison. This Program Helps Them.	New Brunswick	NJ Reentry Corp.
March 29, 2018	Video: Conference Focuses on Helping Ex-Offenders Overcome Addiction		NJ Reentry & Drug Addiction
March 30, 2018	Kelly: Why Jim McGreevey needs a Miracle Resurrection	Unknown	NJ Reentry Corp.
April 3, 2018	McGreevey to Fight Murphey's 'Catastrophic' Cuts to Prisoner Re-entry Program	Unknown	NJ Reentry Corp.
April 8, 2018	For Ex-prisoners, Murphy Political Hardball is a Danger	Unknown	NJ Reentry Corp.
July 12, 2018	Pre-apprenticeship Program Helps Underserved With Employment	Unknown	NJ Build/ NJ Reentry Corp.
July 13, 2018	NJ Renews Funding for McGreevey's Prisoner Re-entry Program	Unknown	NJ Build/ NJ Reentry Corp.
July 30, 2018	Former Governor Jim McGreevey Joins Mayor Andre Sayegh to Announce Training Program Offering 'Second Chances'	Paterson	NJ Build/ NJ Reentry Corp.
July 31, 2018	NJ Builds Hopes to Keep Residents in Paterson Employed	Paterson	NJ Build/ NJ Reentry Corp.
September 3, 2018	NJ Reentry Program Expands, Helping Woman, Minorities, Veterans	New Brunswick	NJ Build/ NJ Reentry Corp.
September 25, 2018	Ex-NJ Governor Wants to Reform State's Opioid Treatment System	Statehouse	Opioid Addiction
October 15, 2018	25 Job Training Slots Opened in Paterson by NJ Build Program	Paterson	NJ Build/ NJ Reentry Corp.
October 18, 2018	Prison Re-entry Job Training Programs Starting in Paterson in December	Paterson	NJ Build/ NJ Reentry Corp.
October 21, 2018	This Program Aims to Put Ex-Inmates Back to Work, With Help from a Former Governor	Newark	NJ Reentry Corp.
November 29, 2018	McGreevey Re-entry Program Headed for New Location in Paterson	Paterson	NJ Reentry Corp.

Schedule 5-JCETP Historical Revenues

SCHEDULE 5

JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, INC.
SUMMARY OF REVENUES BY YEAR PER AUDITED FINANCIAL STATEMENTS

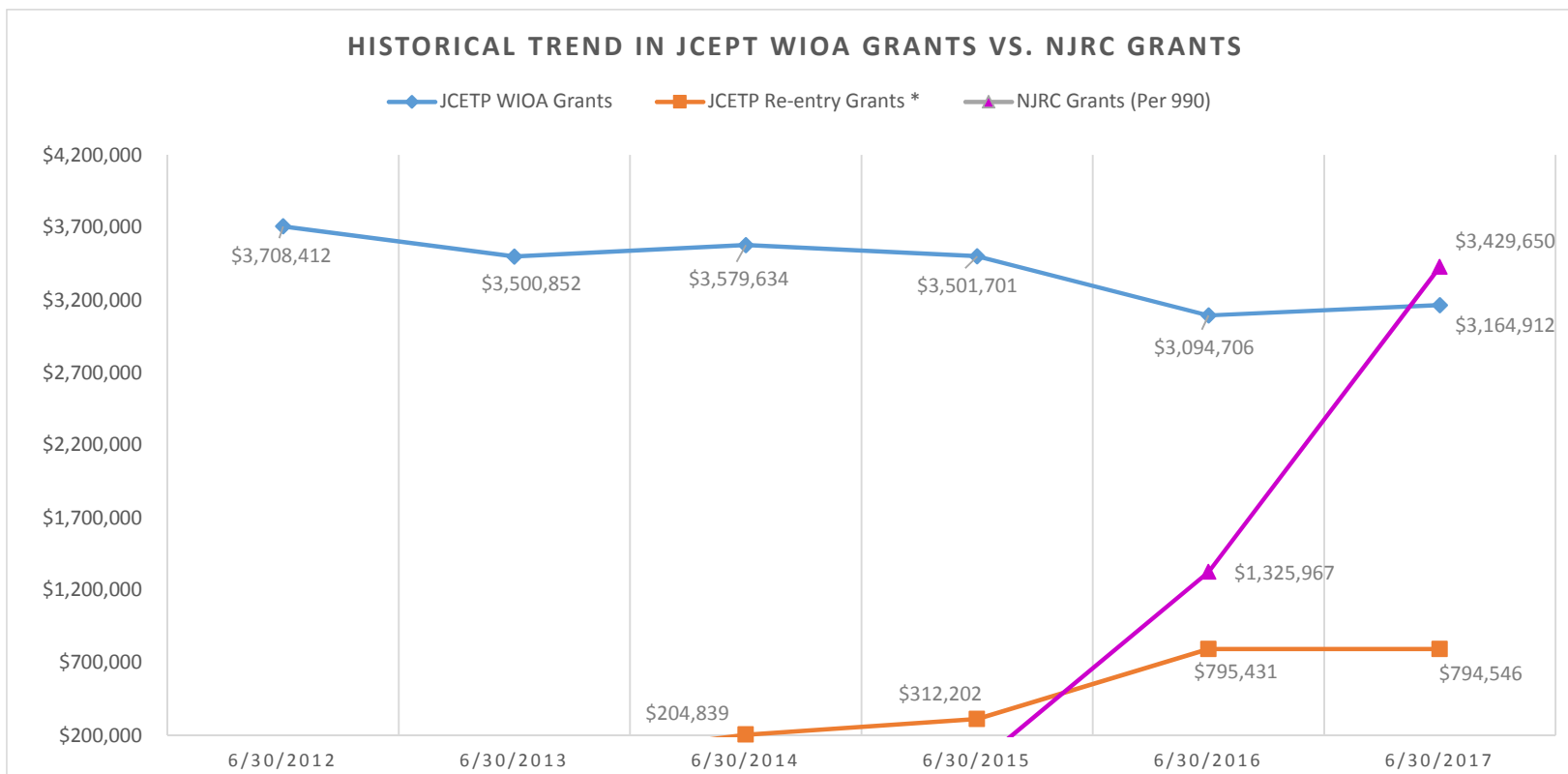
	2013	2014	2015	2016	2017	2018
Revenue						
Federal Grants	\$ 3,991,298	\$ 3,820,314	\$ 3,872,599	\$ 3,499,718	\$ 3,921,872	\$ 3,227,009
State Grants	150,855	229,915	331,139	1,169,221	1,520,342	558,562
Local Grants	-	-	-	127,609	-	-
In-Kind Revenue	-	-	-	165,488	189,280	157,930
Contributions	-	-	179,600	23,508	4,350	500
Miscellaneous Revenue	-	-	-	-	59,178	-
Program Income	-	11,900	-	-	-	-
Net Assets Released from Restriction	-	-	-	-	-	-
Total Revenue	4,142,153	4,062,129	4,383,338	4,985,544	5,695,022	3,944,001
<i>Annual Growth</i>	<i>-15%</i>	<i>-2%</i>	<i>8%</i>	<i>14%</i>	<i>14%</i>	<i>-31%</i>
Expenses						
Program Services	3,633,237	3,560,057	3,927,227	4,722,382	4,665,508	3,682,229
Total Program Services	3,633,237	3,560,057	3,927,227	4,722,382	4,665,508	3,682,229
Support Services						
Management and General	486,818	490,184	385,341	391,380	449,646	439,315
Total Support Services	486,818	490,184	385,341	391,380	449,646	439,315
Total Expenses	4,120,055	4,050,241	4,312,568	5,113,762	5,115,154	4,121,544
<i>Annual Growth</i>	<i>-8%</i>	<i>-2%</i>	<i>6%</i>	<i>19%</i>	<i>0%</i>	<i>-19%</i>
Change in Net Assets	22,098	11,888	70,770	(128,218)	579,868	(177,543)
<i>Annual Growth</i>	<i>-94%</i>	<i>-46%</i>	<i>495%</i>	<i>-281%</i>	<i>-552%</i>	<i>-131%</i>
Net Assets at the Beginning of the Year	562,780	584,878	596,766	667,536	539,318	1,119,186
Prior Period Adjustment	-	-	-	-	-	-
Net Assets at the End of the Year	\$ 584,878	\$ 596,766	\$ 667,536	\$ 539,318	\$ 1,119,186	\$ 941,643

Schedule 6-JCETP Historical Expenses

JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, INC.
SUMMARY OF EXPENSES BY YEAR PER AUDITED FINANCIAL STATEMENTS

	2013			2014			2015			2016			2017			2018 (DRAFT)		
	Program Services	Support Services	Total	Program Services	Support Services	Total	Program Services	Support Services	Total	Program Services	Support Services	Total	Program Services	Support Services	Total	Program Services	Support Services	Total
Salaries	\$ 1,455,091	\$ 258,087	\$ 1,713,178	\$ 1,586,441	\$ 295,132	\$ 1,881,573	\$ 1,939,626	\$ 256,723	\$ 2,196,349	\$ 2,082,234	\$ 279,655	\$ 2,361,889	\$ 2,065,682	\$ 311,684	\$ 2,377,366	\$ 1,426,580	\$ 288,131	\$ 1,714,711
Payroll Taxes	134,077	22,661	156,738	138,243	23,902	162,145	155,609	21,464	177,073	221,296	26,071	247,367	190,588	25,814	216,402	144,917	26,245	171,162
Benefits	667,558	131,610	799,168	642,818	122,177	764,995	533,517	78,847	612,364	621,527	66,250	687,777	697,625	87,829	785,454	538,542	119,030	657,572
Workers Compensation	24,159	-	24,159	17,856	-	17,856	-	-	-	-	-	-	-	-	-	-	-	-
Training	777,733	-	777,733	527,661	-	527,661	680,674	-	680,674	802,060	-	802,060	833,008	-	833,008	760,148	-	760,148
Professional Fees	112,404	28,762	141,166	132,930	10,707	143,637	221,414	15,537	236,951	237,922	10,386	248,308	141,960	11,874	153,834	72,932	840	73,772
Rent	149,217	16,255	165,472	392,702	10,957	403,659	227,129	4,243	231,372	225,866	-	225,866	244,588	840	245,428	317,195	-	317,195
Supplies	31,198	6,757	37,955	4,324	2,664	6,988	52,050	1,582	53,632	64,410	337	64,747	39,480	788	40,268	28,413	160	28,573
Insurance	3,718	9,536	13,254	13,304	8,013	21,317	18,961	-	18,961	68,611	-	68,611	15,971	2,241	18,212	38,493	-	38,493
Utilities	3,414	2,701	6,115	3,484	2,356	5,840	15,133	1,032	16,165	28,944	6	28,950	28,734	644	29,378	19,107	-	19,107
Communications	9,969	224	10,193	14,710	4,242	18,952	20,775	1,142	21,917	22,756	349	23,105	34,515	1,253	35,768	50,733	2,850	53,583
Maintenance & Repairs	3,745	3,188	6,933	9,738	2,146	11,884	4,647	151	4,798	11,031	65	11,096	24,088	788	24,876	22,240	312	22,552
Printing and Postage	4,731	1,559	6,290	6,674	1,414	8,088	14,184	913	15,097	14,952	236	15,188	17,950	635	18,585	11,382	67	11,449
Meetings & Conferences	1,362	-	1,362	21,685	2,493	24,178	6,061	431	6,492	25,875	425	26,300	1,788	210	1,998	995	-	995
Equipment	1,152	1,152	2,304	38,023	2,198	40,221	12,607	2,279	14,886	16,715	301	17,016	16,470	930	17,400	17,347	1,615	18,962
WIB Wages	-	-	-	-	-	-	-	-	-	34,897	7,056	41,953	57,691	4,116	61,807	61,214	-	61,214
Dues and Subscriptions	2,347	1,708	4,055	1,440	110	1,550	2,198	33	2,231	102	-	102	712	-	712	8,732	-	8,732
Revenue Sharing	250,772	-	250,772	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	108	859	967	2,205	445	2,650	5,884	862	6,746	261	160	421	-	-	-	-	-	-
Participant Costs	-	-	-	2,238	-	2,238	10,758	-	10,758	69,801	-	69,801	58,663	-	58,663	1,940	-	1,940
Travel	482	496	978	713	490	1,203	2,727	102	2,829	1,281	83	1,364	1,708	-	1,708	2,069	65	2,134
In Kind Services	-	-	-	-	-	-	-	-	-	165,488	-	165,488	189,280	-	189,280	157,930	-	157,930
Miscellaneous	-	1,263	1,263	2,868	738	3,606	3,273	-	3,273	6,353	-	6,353	5,007	-	5,007	1,320	-	1,320
TOTAL EXPENSES	\$ 3,633,237	\$ 486,818	\$ 4,120,055	\$ 3,560,057	\$ 490,184	\$ 4,050,241	\$ 3,927,227	\$ 385,341	\$ 4,312,568	\$ 4,722,382	\$ 391,380	\$ 5,113,762	\$ 4,665,508	\$ 449,646	\$ 5,115,154	\$ 3,682,229	\$ 439,315	\$ 4,121,544

Schedule 7- Historical Trend in JCETP Revenues vs. NJRC



Data:

	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
JCETP WIOA Grants	\$ 3,708,412	\$ 3,500,852	\$ 3,579,634	\$ 3,501,701	\$ 3,094,706	\$ 3,164,912
JCETP Re-entry Grants *	\$ -	\$ -	\$ 204,839	\$ 312,202	\$ 795,431	\$ 794,546
NJRC Grants (Per 990)	-	-	-	-	\$ 1,325,967	\$ 3,429,650

*CDBG, CSBG, Parolee Placement & Second Chance Act, One Stop Offenders Program, etc.

Appendix A - Curriculum Vitae-Keith S. Balla

Keith S. Balla
PKF O'Connor Davies, LLP
20 Commerce Dr., Suite 301
Cranford, NJ 07016
201-341-0678
kballa@pkfod.com

Certifications and Licenses:

Certified Public Accountant
Public School Accountant
Certified in Financial Forensics
Accredited in Business Valuation
Certificate of Eligibility for School Business Administrator
Chartered Global Management Accountant

Experience

PKF O'Connor Davies, LLP 2011 to present

Partner – Chair of the Forensic, Litigation Valuation Group overseeing the Forensic Accounting, Litigation and Valuation (“FLV”) Group. In this role, he builds and expands the FLV practice for the firm. He supervises and manages staff accountants, managers and directors and partners for all investigative accounting, litigation support and forensic accounting and valuation engagements. He has been an integral part of Firm growth as well as the success of clients.

Marcum, LLP and predecessor 1981 to 2011

Managing Partner of the Roseland, New Jersey office. In addition, Keith had responsibility for the Accounting, Auditing, Tax, Business Litigation and Public Trust Groups. In this role, he supervised and managed staff accountants, managers and partners for all accounting, auditing, tax, litigation support and forensic accounting and public trust/ government/school engagements. He was an integral part of Firm growth as well as the success of clients.

With more than 30 years’ experience in private industry and public accounting, Keith has mastered several unique approaches to improve operations efficiency, fraud detection and deterrence policies and procedures and business planning and investigative accounting that have proved extremely successful for clients which include public and privately owned companies and governmental and not for profit entities.

SELCDistrict , Lutheran Church Missouri Synod 1994 to 2009

While managing the public accounting practice in New Jersey, Keith served as the Treasurer and Chief Financial Officer of the SELC District of the Lutheran Church Missouri Synod. In his capacity as treasurer Keith oversaw all financial operations of the Districts 55 parishes, adult retirement center, assisted living facility and nursing home. Keith's business experience was invaluable to the success in opening many new mission congregations over the 15 year period. Several multicultural and direct outreach missions were begun in the Hispanic, Latino, African immigrant, Asian immigrant, Indian, and Muslim communities.

Experience 1981 and Prior

Keith began his career as an auditor for Midatlantic Banks, one of New Jersey's largest banks, and holding company for several statewide banks. Additionally, he performed both financial and operational audits of branches in the Central Region and audits for internal departments, including the Comptroller's and legal departments. He was also a financial accountant for a multi-national importer of footwear and furniture in New York City, directing General Accounting preparation for worldwide operations. There, he reported to the Controller and Vice President of Finance and Administration and reconstructed, designed, and implemented the reporting and record keeping system for a Canadian subsidiary and coordinated the accounting for the subsidiaries in Taiwan, Korea, Philippines, United Kingdom and Mexico.

In 1981 he left private industry to move on to a career in public accounting with the forerunner of Marcum, LLP. He became a partner within five years of entering the public accounting profession and later, in charge of the entire firm's non-publicly traded companies and governmental work. As the Firm's Partner of the Accounting, Auditing, Tax and Business Litigation groups he has provided tremendous value to the clients by designing and implementing business and tax plans to increase client's wealth, profitability and operational efficiencies.

Education

A 1980 graduate of Rutgers University with a *B.A.* in Accounting and Economics, Keith earned his CPA certificate in 1983. He is licensed to practice in both New Jersey, New York and Connecticut. His continuing education and participation in numerous symposiums and courses in accounting, fraud investigations and business planning, have *fine-tuned* Keith's skills and *techniques*.

Keith continues to share his experiences with others in the profession and frequently lectures on various operations and business planning and investigation issues, including seminars for Certified Fraud Examiners, Association of Corporate Counsel of New Jersey, New Jersey State Bar Association, New Jersey Department of Insurance Auditors, and the League of Municipalities conference. Keith has served in various capacities on numerous not for profit Boards. In addition, he has hosted the cable television program, "The MARCUM Report", "It's All About Money", appeared on NJN, News 12 and CN8 and was featured in "Practical Accountant" magazine. He has testified in Court as an expert regarding economic damages, tax, accounting and fraud matters. Keith also appeared on "Dateline NBC" as an expert regarding an investigation into the lavish lifestyle and extravagant spending of a televangelist.

- **Professional Affiliations for Keith S. Balla**

Past President, New Jersey State Board of Accountancy
American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants (“NJSSCPA”)
Association of Certified Fraud Examiners
New York State Society of Certified Public Accountants
Past Treasurer, The Drumthwacket Foundation, Inc.
Past Treasurer, Island Beach State Park Preservation Foundation, Inc.
Past Treasurer of the SELC District Lutheran Church Missouri Synod
Former Board of Director YMCA of Newark, New Jersey
Past Trustee NJCPA
Past President of the Zion Lutheran Church in Clark, NJ
Past President of Rotary Club of Newark
Former Board Director of the Teen Challenge of New Jersey
Former Board of Director, DARE New Jersey, Inc.
Former Board of Director, Dora’s Hope

- **Seminars & Presentations**

“Fraud is Everywhere,” Computer Forensics Show
Institute of Internal Auditors, New Jersey Chapter
Essex County Bar Foundation
Trial Attorneys of New Jersey
Union County Bar Association
New Jersey State Bar Association
New Jersey League of Municipalities
Connecticut Conference of Municipalities

Areas of Expertise

- Operational & Efficiency Reviews of Schools and Government entities
- Fraud Investigations and Recovery
- Contract Negotiation and Settlement Resolution
- Budgeting and Financial Reporting
- Financial Disputes
- Commercial Damage Calculations
- Resolution in Contract Disputes
- Business Valuations

Appendix B - Audited Financial Statements 2014-2018

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
FINANCIAL STATEMENTS**

**JUNE 30, 2013 and 2012
AND
INDEPENDENT AUDITOR'S REPORT**

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

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DONOHUE, GIRONDA & DORIA

Certified Public Accountants

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Linda P. Kish, CPA, RMA
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Mark W. Bednarz, CPA, RMA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Jersey City Office of Employment and Training, Inc.

We have audited the accompanying financial statements of Jersey City Office of Employment and Training, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 auditor's 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 entity'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 entity'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.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Jersey City Office of Employment and Training, Inc., as of June 30, 2013 and 2012, and

the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jersey City Office of Employment and Training, Inc.'s basic financial statements. The Schedules of Group Contracts and Individual Referral Contracts are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards and State Financial Assistance is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and State of New Jersey OMB Circular 04-04 are also not a required part of the basic financial statements.

The Schedules of Group Contracts and Individual Referral Contracts and the schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate 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 Group Contracts and Individual Referral Contracts and the schedule 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 March 27, 2014, on our consideration of the Jersey City Office of Employment and Training, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Jersey City Office of Employment and Training, Inc.'s internal control over financial reporting and compliance.

Donohue, Gironde & Doria

DONOHUE, GIRONDA & DORIA
Certified Public Accountants

Bayonne, New Jersey
March 27, 2014

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>As Restated 2012</u>
<u>Assets</u>		
Cash	\$ 57,420	\$ 24,756
Grants Receivable	1,054,054	793,715
Deposits	<u>20,000</u>	<u>20,000</u>
Total Assets	<u>\$ 1,131,474</u>	<u>\$ 838,471</u>
 <u>Liabilities and Net Assets</u>		
Accounts Payable and Accrued Expenses	<u>\$ 546,595</u>	<u>\$ 275,690</u>
Total Liabilities	<u>546,595</u>	<u>275,690</u>
 Net Assets		
Temporarily Restricted	<u>584,879</u>	<u>562,781</u>
Total Net Assets	<u>584,879</u>	<u>562,781</u>
Total Liabilities and Net Assets	<u>\$ 1,131,474</u>	<u>\$ 838,471</u>

See Accompanying Notes to Financial Statements.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

	2013			(as restated) 2012		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenue						
Federal Grants	\$ -	\$ 3,991,298	\$ 3,991,298	\$ -	\$ 4,602,051	\$ 4,602,051
State Grants	-	150,855	150,855	-	251,053	251,053
Net Assets Released from Restriction	4,120,055	(4,120,055)	-	4,461,682	(4,461,682)	-
Total Revenue	4,120,055	22,098	4,142,153	4,461,682	391,422	4,853,104
Expenses						
Program Services	3,633,237	-	3,633,237	3,958,825	-	3,958,825
Total Program Services	3,633,237	-	3,633,237	3,958,825	-	3,958,825
Support Services						
Management and General	486,818	-	486,818	502,857	-	502,857
Total Support Services	486,818	-	486,818	502,857	-	502,857
Total Expenses	4,120,055	-	4,120,055	4,461,682	-	4,461,682
Change in Net Assets	-	22,098	22,098	-	391,422	391,422
Net Assets at the Beginning of the Year	-	562,780	562,780	-	734,396	734,396
Prior Period Adjustment	-	-	-	-	(563,038)	(563,038)
Net Assets at the End of the Year	\$ -	\$ 584,878	\$ 584,878	\$ -	\$ 562,780	\$ 562,780

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

	June 30, 2013		June 30, 2012		
	Program Services	Support Services	Total	Support Services	Total
Salaries	\$ 1,455,091	\$ 258,087	\$ 1,713,178	\$ 1,547,962	\$ 1,788,584
Payroll Taxes	134,077	22,661	156,738	152,620	174,690
Benefits	667,558	131,610	799,168	917,809	1,052,004
Workers Compensation	24,159	-	24,159	8,152	8,152
Training	777,733	-	777,733	835,567	835,567
Professional Fees	112,404	28,762	141,166	125,282	162,618
Rent	149,217	16,255	165,472	232,566	244,566
Supplies	31,198	6,757	37,955	48,666	58,776
Insurance	3,718	9,536	13,254	25,748	41,762
Utilities	3,414	2,701	6,115	3,677	7,217
Communications	9,969	224	10,193	10,928	16,955
Maintenance and Repairs	3,745	3,188	6,933	24,813	31,418
Printing and Postage	4,731	1,559	6,290	3,022	6,054
Meetings and Conferences	1,362	-	1,362	4,104	8,073
Equipment Rental and Purchases	1,152	1,152	2,304	12,996	15,256
Dues and Subscriptions	2,347	1,708	4,055	3,086	4,395
Revenue Sharing	250,772	-	250,772	-	-
Advertising	108	859	967	234	1,065
Travel	482	496	978	1,393	1,748
Miscellaneous	-	1,263	1,263	200	2,782
TOTAL EXPENSES	\$ 3,633,237	\$ 486,818	\$ 4,120,055	\$ 3,958,825	\$ 4,461,682

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Cash Flows from Operating Activities:		
Change in Net Assets	\$ 22,098	\$ 391,422
Adjustment to Reconcile Change in Net Assets to Net Cash Provided by (Used by) Operating Activities:		
(Increase) Decrease in Grants Receivable	(260,339)	(310,215)
Increase (Decrease) in Payables and Accrued Expenses	270,905	(135,980)
Increase (Decrease) in Deferred Income	<u>-</u>	<u>114,504</u>
Net Cash Provided by (Used by) Operating Activities	<u>32,664</u>	<u>59,731</u>
Net Increase (Decrease) in Cash	32,664	59,731
Cash at Beginning of the Year	<u>24,756</u>	<u>(34,975)</u>
Cash at the End of the Year	<u>\$ 57,420</u>	<u>\$ 24,756</u>

See Accompanying Notes to Financial Statements.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 and 2012

Note 1. Nature of Activities

The Jersey City Office of Employment and Training, Inc. (JCETP) is a nonprofit corporation. Its purpose is to administer job training programs for youths and unskilled adults who are economically disadvantaged or who have other special needs. The primary service delivery area is the City of Jersey City.

The programs administered by the JCETP are funded through the New Jersey Department of Labor with federal funds from the Workforce Investment Act (WIA) and with various funding from other state sources. These programs operate with an annual plan and budget under a contract approved by the Mayor of Jersey City, the Workforce Investment Board (WIB), and the New Jersey Department of Labor's Commission.

Description of Program and Supporting Services

The following program and supporting services are included in the accompanying financial statements:

Workforce Investment Act

Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through individual contracts for training.

Temporary Assistance to Needy Families and Workforce Development Program

Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through group contracts for training.

Literacy Program

Assist individuals to obtain basic skills in order to obtain a General Educational Development (GED) certificate.

Supplemental Nutrition Assistance Program

The program offers nutrition assistance to eligible, low income individuals and families and provides economic benefits to communities.

Management and General

Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of the JCETP's program strategy; secure proper administrative functioning of the Board of Directors; maintain competent legal services for the program administration; and manage the financial and budgetary responsibilities of the JCETP.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 and 2012

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of JCETP have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

JCETP reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted assets.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, JCETP considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Furniture and Equipment

Acquisitions of equipment in excess of \$5,000 are capitalized. All other equipment is expensed when purchased. Equipment is carried at cost. Depreciation is computed using the straight-line basis over the estimated useful life of the equipment. Proceeds from the sale of equipment are used as current operating revenues. Costs related to equipment sold or disposed of are written off against the net asset balance.

Revenue/Expense Recognition

Revenues are recognized when the funds are reimbursed by various agencies. Grant revenues are considered temporarily restricted until the time resources are expended for the purpose specified in the grant agreement. At the time the expense is incurred program restrictions are considered satisfied and the temporary restriction of net assets is considered released.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 and 2012

Note 2. Summary of Significant Accounting Policies (Continued)

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Advertising Costs

JCETP uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed as incurred. During the years ended June 30, 2013 and 2012, JCETP's advertising costs totaled \$967 and \$1,065, respectively.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Note 3. Temporarily Restricted Net Assets

Temporarily Restricted Net Assets are available for payment of grant expenditures.

Note 4. Reporting Entity

JCETP is a component unit of the City of Jersey City, State of New Jersey, as defined by Governmental Accounting Standards Board (GASB) No. 14.

Note 5. Lease Agreements

On July 3, 2008, the JCETP entered into a five year operating lease for the office space located at 895 Bergen Avenue in Jersey City. The lease automatically renewed for another five year term commencing October 1, 2013.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 and 2012

Note 5. Lease Agreements (Continued)

The future minimum rental payments under the operating lease are as follows:

Year Ending June 30,	
2014	\$ 100,000
2015	120,000
2016	120,000
2017	120,000
2018	120,000

In addition, the Jersey City Office of Employment and Training, Inc. rents a parking facility located at 871 Bergen Avenue, Jersey City, at a rate of \$1,285 per month, or \$15,420 annually. This contract is also approved annually.

Also, in January 2012, JCETP entered into a 20 year operating lease for office space located at 438 Summit Avenue in Jersey City. JCETP pays a base rent plus utilities on a monthly basis which varies. Base rent for the year ended June 30, 2013 and 2012 was \$18,000 per month or \$220,000 on an annual basis..

Rental Expense was \$165,472 and \$244,566 for the years ended June 30, 2013 and 2012, respectively.

Note 6. Pension Plan

The JCETP have a noncontributory defined contribution plan for substantially all of its employees. The annual contribution is based upon a percentage of qualified compensation, less forfeitures, as defined in the plan. Pension expense was \$135,012 years ended June 30, 2013 and 2012.

Note 7. Contingencies

JCETP receives all of its support from federal and state governments. A significant reduction in the level of this support may have an effect on the JCETP's programs.

Grants require the fulfillment of certain conditions as set forth in the grant agreement. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, management deems the contingency remote, since by accepting grants and their terms, it has accommodated the objectives of the organization to the provisions of the grant.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 and 2012

Note 8. Concentrations of Credit Risk Arising from Cash Deposits in Excess of Insured Limits

JCETP maintains its cash balances in one financial institution located in Jersey City, New Jersey. For the period December 1, 2010 to December 31, 2012, non-interest bearing transaction accounts are insured by the Dodd-Frank Deposit Insurance Provision of the FDIC. The total cash balances of \$-0- and \$184,082 for the year ended June 30, 2013 and 2012, respectively are insured under the Dodd-Frank Deposit Insurance Provision of the FDIC.

Note 9. Uncertain Tax Positions

JCETP is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. The Center believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Note 10. Concentration of Contributions or Grants

JCETP receives all of its revenues from federal and state grants.

Note 11. Subsequent Events

Subsequent events were evaluated through March 27, 2014, which is the date the financial statements were available to be issued.

DONOHUE, GIRONDA & DORIA

Certified Public Accountants

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INDEPENDENT AUDITOR'S 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*

To the Board of Directors
Jersey City Office of Employment and Training, Inc.
Jersey City, 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 audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Jersey City Office of Employment and Training, Inc., which comprise the statement of financial position as of June 30, 2013 and 2012, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 27, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jersey City Office of Employment and Training, Inc.'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 Jersey City Office of Employment and Training, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Jersey City Office of Employment and Training, Inc.'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.

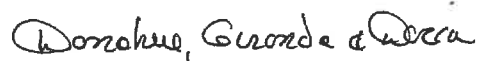
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Jersey City Office of Employment and Training, Inc.'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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



DONOHUE, GIRONDA & DORIA
Certified Public Accountants

Bayonne, New Jersey
March 27, 2014

DONOHUE, GIRONDA & DORIA

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Directors
Jersey City Office of Employment and Training, Inc.
Jersey City, New Jersey

Report on Compliance for Each Major Federal Program

We have audited Jersey City Office of Employment and Training, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Jersey City Office of Employment and Training, Inc.'s major federal programs for the year ended June 30, 2013. Jersey City Office of Employment and Training, Inc.'s major federal 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 its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Jersey City Office of Employment and Training, Inc.'s major federal 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 program occurred. An audit includes examining, on a test basis, evidence about Jersey City Office of Employment and Training, Inc.'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 program. However, our audit does not provide a legal determination of Jersey City Office of Employment and Training, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Jersey City Office of Employment and Training, Inc. 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 programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2013-001. Our opinion on each major federal program is not modified with respect to these matters.

Jersey City Office of Employment and Training, Inc.'s response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Jersey City Office of Employment and Training, Inc.'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 Jersey City Office of Employment and Training, Inc. 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 Jersey City Office of Employment and Training, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal 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 program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Jersey City Office of Employment and Training, Inc.'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 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 federal 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 program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2013-001 that we consider to be significant deficiencies.

Jersey City Office of Employment and Training, Inc.'s response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Jersey City Office of Employment and Training, Inc.'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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Donohue, Gironde & Doria

DOHONUE, GIRONDA & DORIA
Certified Public Accountants

Bayonne, New Jersey
March 27, 2014

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

GRANT OR PROGRAM TITLE	FEDERAL AWARD NUMBER	PASS THROUGH GRANT NUMBER	GRANT PERIOD FROM	GRANT PERIOD TO	GRANT AWARD	FUNDS RECEIVED	CASH/ ACCRUED REVENUE 06/30/12	REVENUE RECOGNIZED	EXPENDITURES	PROGRAM INCOME	CASH/ ACCRUED REVENUE 06/30/13	CUMULATIVE EXPENDITURES
U.S. Department of Labor												
Passed through the New Jersey Department of Labor												
• Workforce Investment Act (WIA) Cluster												
• Workforce Investment Act - Adult	17.238	10-62-4545-100-322	07/01/12	06/30/13	\$ 997,145	\$ 395,000	\$ -	\$ 769,041	\$ 693,003	\$ -	\$ 76,038	\$ 693,003
• Workforce Investment Act - Youth	17.259	10-62-4545-100-322	07/01/12	06/30/13	1,062,824	792,824	406,275	128,688	536,953	-	-	1,062,824
• Workforce Investment Act - Dislocated Worker	17.260	10-62-4545-100-322	07/01/12	06/30/13	905,238	400,000	343,354	790,534	628,012	-	168,522	1,026,012
• Total Workforce Investment Act (WIA) Cluster					2,965,215	1,587,824	750,004	1,688,261	1,257,968	-	164,560	2,965,215
Total U.S. Department of Labor												
Passed through the New Jersey Department of Labor												
• Temporary Assistance for Needy Families (TANF) Cluster												
• Temporary Assistance for Needy Families (TANF) State Programs	93.558	10-33-2427-100-2224	07/01/12	06/30/13	\$ 821,041	\$ 431,145	\$ -	\$ 821,041	\$ 821,041	\$ -	\$ -	\$ 821,041
• Temporary Assistance for Needy Families (TANF) State Programs	93.558	10-33-2427-100-2224	07/01/11	06/30/12	1,040,768	392,444	-	821,041	821,041	-	-	1,040,768
• Total Temporary Assistance for Needy Families (TANF) Cluster					1,861,809	823,589	-	1,642,082	1,642,082	-	-	1,861,809
Total U.S. Department of Health and Human Services												
Passed through the New Jersey Department of Human Services												
• Division of Family Development												
• Supplemental Nutrition Assistance Program (SNAP) Cluster												
• Supplemental Nutrition Assistance Program - General Assistance	10.551	10-3350-064-055020	07/01/12	06/30/13	27,910	27,910	-	27,910	27,910	-	-	27,910
• Supplemental Nutrition Assistance Program - General Assistance	10.551	10-3350-064-055020	07/01/12	06/30/13	195,369	179,091	-	195,369	195,369	-	-	195,369
• Supplemental Nutrition Assistance Program - General Assistance	10.551	10-3350-064-055020	07/01/12	06/30/13	55,820	35,660	-	55,820	55,820	-	-	55,820
• Total Supplemental Nutrition Assistance Program (SNAP) Cluster					279,099	279,099	-	279,099	279,099	-	-	279,099
Total U.S. Department of Agriculture												
Passed through the New Jersey Department of Agriculture												
• Total Federal Financial Assistance												
• Domestic Major Program												
					\$ 999,737	\$ 3,407,748	\$ -	\$ 3,407,748	\$ 3,979,400	\$ -	\$ -	\$ 3,407,748

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

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 2013

GRANT OR/PROGRAM TITLE	ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD	FUNDS RECEIVED	CASH/ ACCRUED REVENUE 06/30/12	REVENUE RECOGNIZED	EXPENDITURES	PROGRAM INCOME	CASH/ ACCRUED REVENUE 06/30/13	CUMULATIVE EXPENDITURES
		FROM	TO								
New Jersey Department of Labor											
Adult Literacy	N/A	07/01/12	06/30/13	\$ 97,000	\$ -	\$ -	\$ 86,423	\$ 127,246	\$ 40,823	\$ -	\$ 127,246
Smart Steps	N/A	07/01/12	06/30/13	3,210	-	-	3,210	3,210	-	-	3,210
Workforce Development Program	N/A	07/01/12	06/30/13	10,200	-	-	10,200	10,200	-	-	10,200
Total State Financial Assistance				\$ -	\$ -	\$ -	\$ 99,833	\$ 140,656	\$ 40,823	\$ -	\$ -

N/A Information not available

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

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE**

YEAR ENDED JUNE 30, 2013

Note 1: Basis of Presentation

The schedule of expenditures of federal awards and state financial assistance the (“Schedules”) includes the federal and state grant activity of the Jersey City Office of Employment and Training, Inc. under programs of the federal and state government for the year ended June 30, 2013. The information on these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations and State of New Jersey Circular 04-04*. All federal and state awards received from federal and state agencies, as well as federal awards and state financial assistance passed through other governmental agencies is included on these schedules.

Note 2: Summary of Significant Accounting Policies

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the accrual basis of accounting. This basis of accounting is described in Note 1 to the basic financial statements. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 3: 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.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2013

Section I - Summary of Auditor's Results

Financial Statement Section

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

2) Significant deficiencies identified? yes X none

Noncompliance material to basic financial statements noted? yes X no

Federal Awards Section

Internal control over major programs:

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

2) Significant deficiencies identified? X yes none

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

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133? X yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>93.558</u>	<u>Temporary Assistance to Needy Families</u>
<u>17.258,17.259,17.260</u>	<u>Workforce Investment Act (WIA) Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? X yes no

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2013

Section I - Summary of Auditor's Results (Continued)

State Awards Section

Dollar threshold used to distinguish between Type A and Type B programs: Not Applicable

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

Internal control of compliance:

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

2) Significant deficiencies identified? _____ yes _____ none

Type of auditor's report on compliance for major programs: _____ yes _____ none

Any audit findings disclosed that are required to be reported
in accordance with NJOMB Circular 04-04? _____ yes _____ no

Identification of major programs:

GMIS Number(s)

Name of State Program

Total State Financial Assistance Expenditures are less than \$500,000. No State Single Audit Required

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

FOR THE YEAR ENDED JUNE 30, 2013

Section II - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements for which *Government Auditing Standards* requires reporting in a Circular A-133 audit.

NO MATTERS WERE REPORTED

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

Section III - Schedule of Federal and State Award Findings and Questioned Costs

This section identifies audit findings required to be reported by Section .510(a) of Circular A-133.

Finding 2013-001

Condition: The State Department of Labor's review of expenditures incurred from March 28, 2006 through February 28, 2013 determined JCETP incurred \$12,364 in disallowed costs.

Criteria: JCETP is required to have a system in place to ensure the program is incurring necessary and reasonable costs and is only charging allowable costs to grants.

Cause: JCETP allocated unallowable costs to the grant

Effect: JCETP reimbursed the Department of Labor \$12,364 in disallowed costs with federal or state grant funds.

Questioned Costs: \$12,364

Recommendation: JCETP should review expenditures to ensure they are allowable costs per the grant agreement. In addition, the reimbursement from the Department of Labor should not be from federal or state funding.

View of Responsible Officials:

Costs were incurred properly. State auditors claimed expense costs of our annual board meeting luncheon, as a party. We hold our annual December board meeting with lunch. Also, a blackberry used by our technical consultant. Working closely with state technicians whereby auditors claimed excessive cost compared to local management staff cell phones work working situations only. This finding was totally in error.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
AS PREPARED BY MANAGEMENT
FOR THE YEAR ENDED JUNE 30, 2013**

This section identifies the status of prior-year audit findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)) and New Jersey OMB's Circular 04-04.

STATUS OF PRIOR YEAR FINDINGS

There were no audit findings for the fiscal year ended June 30, 2012 that we are required to report on.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
INDIVIDUAL REFERRAL CONTRACT**

FOR THE YEAR ENDED JUNE 30, 2013

<u>SCHOOL</u>	<u>CONTRACT NUMBER</u>			<u>CONTRACT AMOUNT</u>
Academy of Allied Health Science	6932 6970	6937 6982	6959	\$ 20,000
ACECS Inc.	6905			4,000
Adriland Institute	6909 6938	6914 6991	6924	16,200
American Institute of Pharmaceutical Technology		6944		3,500
American Training School for Medical Professional	6933 6958	6956	6957	8,000
AVTECH Institute of Technology		6972		4,000
AVTECH Institute of Technology		7001		4,000
Bergen Blended Academy	6967	6996		5,624
Bergen Community College		6934		4,000
Cambridge Business Institute	6936	6965		8,000
Chiron Training Center		6919		2,400
Clinical Research Academy of America		6935		4,000
COM-TEC Institute		6908		4,000
ENS Academy	6939 6976 6998	6934 6984 6999	6954 6986 7000	36,000
Essex County College		6977		1,310
HEI Learning Center	6894 6903 6915 6955	6895 6906 6941 6968	6896 6907 6942 6969	49,600

SCHOOL	CONTRACT NUMBER			CONTRACT AMOUNT
	6980			
Ideal Driving School		7022		3,995
Lincoln Technical Institute Inc.	6912 6953	6923 7009	6947	19,726
Millennium Solution Focus, Inc.	6925 6988	6926	6927	14,400
National Career Institute- JC	7002	7006		4,000
ORI Medical Technology Institute	6950 6979	6951 7004	6975	18,340
P4P Career Academy/ Programs for Parents		7013		4,000
Pro Data, Inc.	6883 6916 6929 6952 6962 6989 7003 7016	6902 6918 6945 6960 6971 6995 7008 7017	6913 6922 6946 6960 6981 6997 7012 7018	90,986
RC Career Institute	6891 6897 6904 6964 6987 6993	6892 6898 6917 6973 6990 7007	6893 6901 6961 6974 6992	68,800
Robotech CAD Solution		7011		4,000
Sam Consulting Services, Inc		7010		4,000
Starting Points, Inc.	6949	6978		8,000
The Institute For Health Education	6920	6921	6985	2,000
Urban League of Hudosn County		6940		2,800
				<u>\$ 419,681</u>

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
CLASSROOM REFERRAL CONTRACTS**

FOR THE YEAR ENDED JUNE 30, 2013

<u>SCHOOL</u>	<u>CONTRACT NUMBER</u>			<u>CONTRACT AMOUNT</u>
Chiron Training Center		6882		\$ 10,260.00
HEI Learning Center	6681	6930	6931	18,960.00
Jersey City Board of Education		6876		130,350.00
National Career Institute	6879	6983	6994	52,420.00
National Career Institute- JC	7014	7019	7027	27,660.00
Starting Points, Inc.	6880	6884	7020	122,800.00
				<u>\$ 362,450.00</u>

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
AUDIT OF FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
WITH
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

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To the Board of Directors
Jersey City Office of Employment and Training, Inc.
Jersey City, New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements of Jersey City Office of Employment and Training, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. 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 auditor's 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 entity'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 entity'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.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Jersey City Office of Employment and Training, Inc. as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and State of New Jersey Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the Schedule of Selected Vendor Contracts – Individual Referral Contracts and Classroom Referral Contracts is also presented for purposes of additional analysis 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 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 information is fairly stated, in all material respects, in relation to the 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 March 12, 2015, on our consideration of Jersey City Office of Employment and Training, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Jersey City Office of Employment and Training, Inc.'s internal control over financial reporting and compliance.


DONOHUE, GIRONDA & DORIA
Certified Public Accountants

Bayonne, New Jersey
March 12, 2015

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
<u>Assets</u>		
Cash	\$ 91,401	\$ 57,420
Grants Receivable	1,031,445	1,054,054
Deposits	-	20,000
	<u> </u>	<u> </u>
Total Assets	<u>\$ 1,122,846</u>	<u>\$ 1,131,474</u>
 <u>Liabilities and Net Assets</u>		
Accounts Payable and Accrued Expenses	\$ 487,790	\$ 546,596
Deferred Revenue	38,290	-
	<u> </u>	<u> </u>
Total Liabilities	<u>526,080</u>	<u>546,596</u>
 Net Assets		
Temporarily Restricted	<u>596,766</u>	<u>584,878</u>
	<u> </u>	<u> </u>
Total Net Assets	<u>596,766</u>	<u>584,878</u>
	<u> </u>	<u> </u>
Total Liabilities and Net Assets	<u>\$ 1,122,846</u>	<u>\$ 1,131,474</u>

See Accompanying Notes to Financial Statements.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2014			2013		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenue						
Federal Grants	\$ -	\$ 3,820,314	\$ 3,820,314	\$ -	\$ 3,991,298	\$ 3,991,298
State Grants	-	229,915	229,915	-	150,855	150,855
Program Income		11,900	11,900			
Net Assets Released from Restriction	4,050,241	(4,050,241)	-	4,120,055	(4,120,055)	-
Total Revenue	4,050,241	11,888	4,062,129	4,120,055	22,098	4,142,153
Expenses						
Program Services	3,560,057	-	3,560,057	3,633,237	-	3,633,237
Total Program Services	3,560,057	-	3,560,057	3,633,237	-	3,633,237
Support Services						
Management and General	490,184	-	490,184	486,818	-	486,818
Total Support Services	490,184	-	490,184	486,818	-	486,818
Total Expenses	4,050,241	-	4,050,241	4,120,055	-	4,120,055
Change in Net Assets	-	11,888	11,888	-	22,098	22,098
Net Assets at the Beginning of the Year	-	584,878	584,878	-	562,780	562,780
Net Assets at the End of the Year	\$ -	\$ 596,766	\$ 596,766	\$ -	\$ 584,878	\$ 584,878

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

	June 30, 2014		June 30, 2013	
	Program Services	Support Services	Program Services	Support Services
	Total	Total	Total	Total
Salaries	\$ 1,586,441	\$ 295,132	\$ 1,881,573	\$ 258,087
Payroll Taxes	138,243	23,902	162,145	22,661
Benefits	642,818	122,177	764,995	131,610
Workers Compensation	17,856	-	17,856	-
Training	527,661	-	527,661	-
Professional Fees	132,930	10,707	143,637	28,762
Rent	392,702	10,957	403,659	16,255
Supplies	4,324	2,664	6,988	6,757
Insurance	13,304	8,013	21,317	9,536
Utilities	3,484	2,356	5,840	2,701
Communications	14,710	4,242	18,952	224
Maintenance and Repairs	9,738	2,146	11,884	3,188
Printing and Postage	6,674	1,414	8,088	1,559
Meetings and Conferences	21,685	2,493	24,178	-
Equipment Rental and Purchases	38,023	2,198	40,221	1,152
Dues and Subscriptions	1,440	110	1,550	1,708
Advertising	2,205	445	2,650	859
Participant Costs	2,238	-	2,238	-
Travel	713	490	1,203	496
Miscellaneous	2,868	738	3,606	1,263
TOTAL EXPENSES	\$ 3,560,057	\$ 490,184	\$ 4,050,241	\$ 486,818
			\$ 3,633,237	\$ 4,120,055

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Cash Flows from Operating Activities:		
Change in Net Assets	\$ 11,888	\$ 22,098
Adjustment to Reconcile Change in Net Assets to Net Cash Provided by (Used by) Operating Activities:		
(Increase) Decrease in Grants Receivable	22,609	(260,339)
Decrease in Security Deposit	20,000	
Increase (Decrease) in Payables and Accrued Expenses	(58,806)	270,905
Increase (Decrease) in Deferred Income	38,290	-
Net Cash Provided by (Used by) Operating Activities	<u>33,981</u>	<u>32,664</u>
Net Increase (Decrease) in Cash	33,981	32,664
Cash at Beginning of the Year	<u>57,420</u>	<u>24,756</u>
Cash at the End of the Year	<u>\$ 91,401</u>	<u>\$ 57,420</u>

See Accompanying Notes to Financial Statements.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 and 2013

NOTE 1: NATURE OF ACTIVITIES

The Jersey City Office of Employment and Training, Inc. (JCETP) is a nonprofit corporation. Its purpose is to administer job training programs for youths and unskilled adults who are economically disadvantaged or who have other special needs. The primary service delivery area is the City of Jersey City.

The programs administered by the JCETP are funded through the New Jersey Department of Labor with federal funds from the Workforce Investment Act (WIA) and with various funding from other state sources. These programs operate with an annual plan and budget under a contract approved by the Mayor of Jersey City, the Workforce Investment Board (WIB), and the New Jersey Department of Labor's Commission.

Description of Program and Supporting Services

The following program and supporting services are included in the accompanying financial statements:

- **Workforce Investment Act**
Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through individual contracts for training.
- **Temporary Assistance to Needy Families and Workforce Development Program**
Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through group contracts for training.
- **Literacy Program**
Assist individuals to obtain basic skills in order to obtain a General Educational Development (GED) certificate.
- **Supplemental Nutrition Assistance Program**
The program offers nutrition assistance to eligible, low income individuals and families and provides economic benefits to communities.
- **Second Chance Act Reentry Initiative**
The program is designed to help communities develop and implement comprehensive and collaborative strategies that address the challenges posed by offender reentry and recidivism reduction.
- **Community Service Block Grant and Community Development Block Grant Programs**
The programs offer workshops that address both concrete skills and attitudes that can affect success.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 and 2013

NOTE 1: NATURE OF ACTIVITIES (Continued)

Description of Program and Supporting Services (Continued)

Management and General

Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of the JCETP's program strategy; secure proper administrative functioning of the Board of Directors; maintain competent legal services for the program administration; and manage the financial and budgetary responsibilities of the JCETP.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of JCETP have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

JCETP reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted assets.

Grants Receivable

Grants receivable are stated at the amount management expects to be reimbursed by federal or state funding agencies.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, JCETP considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Furniture and Equipment

JCETP capitalizes all expenditures for property and equipment in excess of \$5,000. Furniture and equipment are carried at cost. Donated furniture and equipment are carried at fair value at the date of donation. Depreciation is computed using the straight-line basis over the estimated useful life of the asset. Proceeds from the sale of assets are used as current operating revenues.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 and 2013

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue/Expense Recognition

Revenues are recognized when the funds are reimbursed by various agencies. Grant revenues are considered temporarily restricted until the time resources are expended for the purpose specified in the grant agreement. At the time the expense is incurred program restrictions are considered satisfied and the temporary restriction of net assets is considered released.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Advertising Costs

JCETP uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed as incurred. During the years ended June 30, 2014 and 2013, JCETP's advertising costs totaled \$2,650 and \$967, respectively.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

NOTE 3: TEMPORARILY RESTRICTED NET ASSETS

Temporarily Restricted Net Assets are available for payment of grant expenditures.

NOTE 4: CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

JCETP maintains its cash balances in one financial institution located in Jersey City, New Jersey. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. JCETP's uninsured cash balances total \$140,926 and \$-0- for the years ended June 30, 2014 and 2013, respectively.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 and 2013

NOTE 5: REPORTING ENTITY

The JCETP adopted the GASB Statement, *Determining Whether Certain Organizations Are Component Unit*. The GASB Statement establishes additional guidance on the application of existing standards for the assessment of potential component units in determining the financial reporting entity. JCETP is a component unit of the City of Jersey City, State of New Jersey.

The JCETP would be shown as a discrete unit of the City of Jersey City's reporting entity. However, the City of Jersey City is required by the New Jersey Division of Local Government Services not to include discrete units on their financial statements, and therefore the JCETP is not included in the City of Jersey City's financial statements.

NOTE 6: OPERATING LEASES

JCETP has several operating leases, primarily for rental space. During the year ended June 30, 2014, the JCETP entered into a five year operating lease for the office space located at 398 Martin Luther King Drive in Jersey City. The lease will automatically renew for another five year term unless the landlord is otherwise notified. Base rent for the year ended June 30, 2014 was \$800 per month.

Future minimum rental payments under the operating lease as of June 30, 2014 are:

Year Ending June 30,	
2015	\$ 9,600
2016	9,600
2017	9,600
2018	9,600
2019	9,600

Also, in January 2012, JCETP entered into a 20 year operating lease for office space located at 438 Summit Avenue in Jersey City. JCETP pays a base rent plus utilities on a monthly basis which varies. Base rent for the year ended June 30, 2014 and 2013 was \$14,659 and \$14,529 per month.

Rental Expense was \$403,659 and \$416,244 for the years ended June 30, 2014 and 2013, respectively.

NOTE 7: PENSION PLAN

The JCETP have a noncontributory defined contribution plan for substantially all of its employees. The annual contribution is based upon a percentage of qualified compensation, less forfeitures, as defined in the plan. Pension expense was \$140,445 and \$113,425 for the years ended June 30, 2014 and 2013.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 and 2012

NOTE 8: CONTINGENCIES

JCETP receives all of its support from federal and state governments. A significant reduction in the level of this support may have an effect on the JCETP's programs.

Grants require the fulfillment of certain conditions as set forth in the grant agreement. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, management deems the contingency remote, since by accepting grants and their terms, it has accommodated the objectives of the organization to the provisions of the grant.

NOTE 9: INCOME TAXES

Income Taxes

JCETP's Forms 990, Return of Organization Exempt from Income Tax, for the years ending 2013, 2012 and 2011 are subject to examination by the Internal Revenue Service, generally for 3 years after they were filed.

Uncertain Tax Positions

JCETP is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. JCETP believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

NOTE 10: SUBSEQUENT EVENTS

Subsequent events were evaluated through March 15, 2015, which is the date the financial statements were available to be issued.

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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*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Jersey City Office of Employment and Training, Inc.
Jersey City, 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 audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Jersey City Office of Employment and Training, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 12, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jersey City Office of Employment and Training, Inc.'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 Jersey City Office of Employment and Training, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Jersey City Office of Employment and Training, Inc.'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.

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. 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 Jersey City Office of Employment and Training, Inc.'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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


DONOHUE, GIRONDA & DORIA
Certified Public Accountants

Bayonne, New Jersey
March 12, 2015

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Board of Directors
Jersey City Office of Employment and Training, Inc.
Jersey City, New Jersey

Report on Compliance for Each Major Federal Program

We have audited Jersey City Office of Employment and Training, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Jersey City Office of Employment and Training, Inc.'s major federal programs for the year ended June 30, 2014. Jersey City Office of Employment and Training, Inc.'s major federal 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 its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Jersey City Office of Employment and Training, Inc.'s major federal 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 program occurred. An audit includes examining, on a test basis, evidence about Jersey City Office of Employment and Training, Inc.'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 program. However, our audit does not provide a legal determination of Jersey City Office of Employment and Training, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Jersey City Office of Employment and Training, Inc. 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 programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of Jersey City Office of Employment and Training, Inc. 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 Jersey City Office of Employment and Training, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal 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 program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Jersey City Office of Employment and Training, Inc.'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 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 federal 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 program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


DONOHUE, GIRONDA & DORIA
Certified Public Accountants

Bayonne, New Jersey
March 12, 2015

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

GRANT OR PROGRAM TITLE	CFDA NUMBER	PASS THROUGH GRANT NUMBER	GRANT PERIOD FROM	GRANT PERIOD TO	GRANT AWARD	FUNDS RECEIVED	CASH/ ACCRUED REVENUE		PROGRAM INCOME	CASH/ ACCRUED REVENUE	CUMULATIVE EXPENDITURES
							06/30/13	REVENUE RECOGNIZED			
United States Department of Labor											
Passed through the New Jersey Department of Labor											
Workforce Investment Act (WIA) Cluster											
• Workforce Investment Act - Adult	17.258	10-62-4-545-100-322	07/01/12	06/30/13	\$ 997,145	\$ 602,145	\$ 76,038	\$ 240,003	\$ 11,899	\$ 316,041	\$ 997,145
• Workforce Investment Act - Youth	17.258	10-62-4-545-100-322	07/01/13	06/30/14	954,152	488,000		771,108		640,938	954,152
• Workforce Investment Act - Youth	17.259	10-62-4-545-100-322	07/01/12	06/30/13	605,238	605,820	168,522	209,287		377,809	905,238
• Workforce Investment Act - Youth	17.259	10-62-4-545-100-322	07/01/13	06/30/14	796,481	485,000		628,537		446,710	796,481
• Workforce Investment Act - Youth - Summer	17.259	10-62-4-545-100-322	07/01/13	06/30/14	191,741			191,741		191,741	191,741
• Workforce Investment Act - Dislocated Worker	17.260	10-62-4-545-100-322	07/01/12	06/30/13	498,299	278,299	123,517	33,300		156,817	498,299
• Workforce Investment Act - Dislocated Worker	17.260	10-62-4-545-100-322	07/01/13	06/30/14	566,817	350,000	368,077	505,444		402,408	498,299
Total Workforce Investment Act (WIA) Cluster								2,577,420	11,899	2,532,464	413,033
Total United States Department of Labor								2,577,420	11,899	2,532,464	413,033
United States Department of Health and Human Services											
Passed through the New Jersey Department of Labor											
Temporary Assistance for Needy Families											
• Temporary Assistance for Needy Families (TANF) State Programs	93.558	10-33-2427-100-2224	07/01/12	06/30/13	821,041	246,650		821,424		821,434	821,041
• Temporary Assistance for Needy Families (TANF) State Programs	93.558	10-33-2427-100-2224	07/01/13	06/30/14	821,434	463,551		823,424		823,434	823,434
• Temporary Assistance for Needy Families											
Total United States Department of Health and Human Services								823,424		823,434	
United States Department of Housing and Urban Development											
Passed through the City of Jersey City											
Community Development Block Grant											
Total United States Department of Housing and Urban Development	14.218	N/A	07/01/13	06/30/14	100,000	-	-	100,000	-	64,658	64,658
United States Department of Health and Human Services											
Passed through the City of Jersey City											
Community Service Block Grant	93.569	N/A	07/01/13	06/30/14	133,750	-	-	133,750	-	82,183	82,183
Total United States Department of Health and Human Services								133,750		82,183	82,183
United States Department of Justice											
Passed through the City of Jersey City											
Second Chance Act Reentry Initiative											
Total United States Department of Justice	16.812	N/A	11/13/13	11/12/14	501,725	71,048	-	501,725	-	71,048	71,048
United States Department of Agriculture											
Passed through the New Jersey Department of Human Services											
Division of Family Development											
Supplemental Nutrition Assistance Program (SNAP) Cluster											
• Supplemental Nutrition Assistance Program - Food Stamps	10.551	10-33-50-604-055020	07/01/13	06/30/14	30,000	30,000	-	30,000	-	30,000	30,000
• Supplemental Nutrition Assistance Program - General Assistance	10.551	10-33-50-604-055020	07/01/13	06/30/14	60,000	60,000	-	60,000	-	60,000	60,000
• Supplemental Nutrition Assistance Program - General Assistance	10.551	10-33-50-604-055020	07/01/13	06/30/14	217,009	217,009	-	217,009	-	217,009	217,009
Total Supplemental Nutrition Assistance Program (SNAP) Cluster								307,009		307,009	307,009
Total United States Department of Agriculture								307,009		307,009	307,009
Total Federal Financial Assistance								4,443,328	11,899	3,880,796	930,619
• Denotes Major Program											
• Information Not Available											

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

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 2014

GRANT OR PROGRAM TITLE	ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD	FUNDS RECEIVED	CASH/ ACCRUED REVENUE 06/30/13	REVENUE RECOGNIZED	EXPENDITURES	CASH/ ACCRUED REVENUE 06/30/14	CUMULATIVE EXPENDITURES
		FROM	TO							
New Jersey Department of Labor and Workforce Development										
Adult Literacy	N/A	07/01/12	06/30/13	\$ 97,000	\$ 97,000	\$ -	\$ 10,578	\$ -	\$ -	\$ 97,000
Adult Literacy	N/A	07/01/13	06/30/14	59,000	59,000	-	59,000	-	-	59,000
Total Adult Literacy							69,578			
Smart Steps	N/A	07/01/13	06/30/14	16,051	16,051	-	16,051	-	-	16,051
Smart Steps	N/A	07/01/12	06/30/13	3,210	3,210	-	-	-	-	-
Total Smart Steps							16,051			
Workforce Development Program	N/A	07/01/12	06/30/13	10,200	10,200	-	-	-	-	-
Total New Jersey Department of Labor and Workforce Development							85,629			
New Jersey Department of Justice										
Parolee Employment Placement Program	N/A	12/01/13	11/30/14	300,000	-	-	300,000	83,816	216,184	83,816
Total State Financial Assistance							385,629	169,445	216,184	

N/A Information not available

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

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE**

YEAR ENDED JUNE 30, 2014

Note 1: Basis of Presentation

The schedule of expenditures of federal awards and state financial assistance the (“Schedules”) includes the federal and state grant activity of the Jersey City Office of Employment and Training, Inc. under programs of the federal and state government for the year ended June 30, 2013. The information on these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations and State of New Jersey Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received from federal and state agencies, as well as federal awards and state financial assistance passed through other governmental agencies is included on these schedules.

Note 2: Summary of Significant Accounting Policies

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the accrual basis of accounting. This basis of accounting is described in Note 1 to the basic financial statements. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations and State of New Jersey Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 3: 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.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2014

Section I - Summary of Auditor's Results

Financial Statement Section

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

2) Significant deficiencies identified? yes X no

Noncompliance material to basic financial statements noted? yes X no

Federal Awards Section

Internal control over compliance:

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

2) Significant deficiencies identified? yes X no

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

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 Section 510(a)? yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>17.258, 17.259, 17.260</u>	<u>Workforce Investment Act (WIA) Cluster</u>
<u>93.558</u>	<u>Temporary Assistance to Needy Families</u>
<u>84.287</u>	<u>Supplemental Nutrition Assistance Program (SNAP) Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes X no

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2014

Section I - Summary of Auditor's Results (Continued)

State Awards Section

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

NA

Auditee qualified as low-risk auditee?

yes no

Internal control over compliance:

1) Material weakness(es) identified?

yes no

2) Significant deficiencies identified?

yes no

Type of auditor's report on compliance for
major programs:

NA

Any audit findings disclosed that are required
to be reported in accordance with N.J.
OMB Circular 04-04, as amended?

yes no

Identification of major programs:

State Grant/Project Number(s)

Name of State Program

N/A

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2014

Section II - Financial Statement Findings

(This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements for which require reporting in accordance with Chapter 5.18 of Government Auditing Standards.)

NONE

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2014

Section III - Schedule of Federal and State Award Findings and Questioned Costs

This section identifies audit findings required to be reported by Section .510(a) of Circular A-133.

NONE

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
AS PREPARED BY MANAGEMENT
FOR THE YEAR ENDED JUNE 30, 2014

This section identifies the status of prior-year audit findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315(a)(b)).

Finding 2013-01

Condition: The State Department of Labor's review of expenditures incurred from March 28, 2006 through February 28, 2013 determined JCETP incurred \$12,364 in disallowed costs.

Current Year Status: The City of Jersey City reimbursed JCETP \$12,364 in disallowed costs. This finding is cleared.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
INDIVIDUAL REFERRAL CONTRACT**

FOR THE YEAR ENDED JUNE 30, 2014

<u>SCHOOL</u>	<u>CONTRACT NUMBER</u>			<u>CONTRACT AMOUNT</u>
Ace Healthcare Training	7037	7038		\$ 1,100
Ace Institute of Technology	7044			4,000
Adriland Institute	7034	7049	7054	12,000
Bethel Industries	7132 7137	7134	7136	1,322
Cambridge Business Institute	7057			4,000
Chiron Training Center	7046 7148	7051	7058	16,000
E-Z Wheels Driving School	7047			3,570
ENS Academy	7041	7052		8,000
Hudson County Community College	7109	7110	7111	45,724
	7112	7113	7114	
	7115	7116	7117	
	7118	7119	7121	
	7122			
Information and Technology Management	7035			4,000
National Career Institute	7025	7028	7050	52,000
	7080	7098	7105	
	7106	7125	7140	
	7150	7154	7162	
ORI Medical Technology Institute	7068	7092	7093	18,035
	7107	7158		

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
INDIVIDUAL REFERRAL CONTRACT**

FOR THE YEAR ENDED JUNE 30, 2014

<u>SCHOOL</u>	<u>CONTRACT NUMBER</u>			<u>CONTRACT AMOUNT</u>
Pro Data, Inc.	7021	7036	7059	\$ 91,278
	7079	7082	7087	
	7094	7095	7097	
	7100	7108	7123	
	7124	7135	7145	
	7151	7152	7153	
	7155	7156	7157	
	7159	7160	7166	
Providence Driving School, LLC	7088	7089		8,000
RC Career Institute	7023	7024	7032	104,000
	7033	7040	7042	
	7043	7048	7055	
	7056	7078	7081	
	7083	7084	7085	
	7090	7099	7104	
	7139	7141	7142	
	7143	7144	7146	
Robotech CAD Solution	7026	7031	7091	16,000
	7096			
Starting Points, Inc.		7147		4,000
				<u>\$ 393,029</u>

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

SCHEDULE OF SELECTED VENDOR CONTRACTS

CLASSROOM REFERRAL CONTRACTS

FOR THE YEAR ENDED JUNE 30, 2014

<u>SCHOOL</u>	<u>CONTRACT NUMBER</u>			<u>CONTRACT AMOUNT</u>
Chiron Training Center	7069			\$ 20,300.00
Jersey City Board of Education	7015			90,200.00
National Career Institute	7073	7074	7075	72,500.00
	7102	7126	7127	
	7128	7164		
Starting Points, Inc.	7076	7138		<u>72,400.00</u>
				<u>\$ 255,400.00</u>

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
FINANCIAL STATEMENTS**

**JUNE 30, 2015 and 2014
AND
INDEPENDENT AUDITOR'S REPORT**

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

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DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Jersey City Office of Employment and Training, Inc.
Jersey City, New Jersey

We have audited the accompanying financial statements of the Jersey City Office of Employment and Training, Inc., as of and for the fiscal year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Jersey City Office of Employment and Training, Inc.'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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. 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 auditor's 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 entity'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 entity'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.

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 Jersey City Office of Employment and Training, Inc. as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jersey City Office of Employment and Training, Inc.'s basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB Circular 04-04, (and/or 15-08), *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*, respectively, and are not a required part of the basic financial statements.

The schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate 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 May 24, 2016, on our consideration of the Jersey City Office of Employment and Training, Inc.'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Jersey City Office of Employment and Training, Inc.'s internal control over financial reporting and compliance.



DONOHUE, GIRONDA, DORIA & TOMKINS

Bayonne, New Jersey
May 24, 2016

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
<u>Assets</u>		
Cash	\$ 19,870	\$ 91,401
Grants Receivable	<u>1,208,583</u>	<u>1,031,445</u>
Total Assets	<u>\$ 1,228,453</u>	<u>\$ 1,122,846</u>
<u>Liabilities and Net Assets</u>		
Accounts Payable and Accrued Expenses	\$ 441,202	\$ 487,790
Deferred Revenue	<u>119,715</u>	<u>38,290</u>
Total Liabilities	<u>560,917</u>	<u>526,080</u>
Net Assets	<u>667,536</u>	<u>596,766</u>
Total Net Assets	<u>667,536</u>	<u>596,766</u>
Total Liabilities and Net Assets	<u>\$ 1,228,453</u>	<u>\$ 1,122,846</u>

See Accompanying Notes to Financial Statements.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015			2014		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenue						
Federal Grants	\$ -	\$ 3,872,599	\$ 3,872,599	\$ -	\$ 3,820,314	\$ 3,820,314
State Grants	-	331,139	331,139	-	229,915	229,915
Contributions	-	179,600	179,600	-	-	-
Program Income	-	-	-	-	11,900	11,900
Net Assets Released from Restriction	4,312,568	(4,312,568)	-	4,050,241	(4,050,241)	-
Total Revenue	4,312,568	70,770	4,383,338	4,050,241	11,888	4,062,129
Expenses						
Program Services	3,927,227	-	3,927,227	3,560,057	-	3,560,057
Total Program Services	3,927,227	-	3,927,227	3,560,057	-	3,560,057
Support Services						
Management and General	385,341	-	385,341	490,184	-	490,184
Total Support Services	385,341	-	385,341	490,184	-	490,184
Total Expenses	4,312,568	-	4,312,568	4,050,241	-	4,050,241
Change in Net Assets	-	70,770	70,770	-	11,888	11,888
Net Assets at the Beginning of the Year	-	596,766	596,766	-	584,878	584,878
Net Assets at the End of the Year	\$ -	\$ 667,536	\$ 667,536	\$ -	\$ 596,766	\$ 596,766

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	June 30, 2015			June 30, 2014		
	Program Services	Support Services	Total	Program Services	Support Services	Total
Salaries	\$ 1,939,626	\$ 256,723	\$ 2,196,349	\$ 1,586,441	\$ 295,132	\$ 1,881,573
Payroll Taxes	155,609	21,464	177,073	138,243	23,902	162,145
Benefits	533,517	78,847	612,364	660,674	122,177	782,851
Training	680,674	-	680,674	527,661	-	527,661
Professional Fees	221,414	15,537	236,951	132,930	10,707	143,637
Rent	227,129	4,243	231,372	392,702	10,957	403,659
Supplies	52,050	1,582	53,632	4,324	2,664	6,988
Insurance	18,961		18,961	13,304	8,013	21,317
Utilities	15,133	1,032	16,165	3,484	2,356	5,840
Communications	20,775	1,142	21,917	14,710	4,242	18,952
Maintenance and Repairs	4,647	151	4,798	9,738	2,146	11,884
Printing and Postage	14,184	913	15,097	6,674	1,414	8,088
Meetings and Conferences	6,061	431	6,492	21,685	2,493	24,178
Equipment Rental and Purchases	12,607	2,279	14,886	38,023	2,198	40,221
Dues and Subscriptions	2,198	33	2,231	1,440	110	1,550
Advertising	5,884	862	6,746	2,205	445	2,650
Participant Costs	10,758	-	10,758	2,238	-	2,238
Travel	2,727	102	2,829	713	490	1,203
Miscellaneous	3,273	-	3,273	2,868	738	3,606
TOTAL EXPENSES	\$ 3,927,227	\$ 385,341	\$ 4,312,568	\$ 3,560,057	\$ 490,184	\$ 4,050,241

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

	June 30, 2014			June 30, 2013		
	Program Services	Support Services	Total	Program Services	Support Services	Total
Salaries	\$ 1,586,441	\$ 295,132	\$ 1,881,573	\$ 1,455,091	\$ 258,087	\$ 1,713,178
Payroll Taxes	138,243	23,902	162,145	134,077	22,661	156,738
Benefits	642,818	122,177	764,995	667,558	131,610	799,168
Workers Compensation	17,856	-	17,856	24,159	-	24,159
Training	527,661	-	527,661	777,733	-	777,733
Professional Fees	132,930	10,707	143,637	112,404	28,762	141,166
Rent	392,702	10,957	403,659	399,989	16,255	416,244
Supplies	4,324	2,664	6,988	31,198	6,757	37,955
Insurance	13,304	8,013	21,317	3,718	9,536	13,254
Utilities	3,484	2,356	5,840	3,414	2,701	6,115
Communications	14,710	4,242	18,952	9,969	224	10,193
Maintenance and Repairs	9,738	2,146	11,884	3,745	3,188	6,933
Printing and Postage	6,674	1,414	8,088	4,731	1,559	6,290
Meetings and Conferences	21,685	2,493	24,178	1,362	-	1,362
Equipment Rental and Purchases	38,023	2,198	40,221	1,152	1,152	2,304
Dues and Subscriptions	1,440	110	1,550	2,347	1,708	4,055
Advertising	2,205	445	2,650	108	859	967
Participant Costs	2,238	-	2,238	-	-	-
Travel	713	490	1,203	482	496	978
Miscellaneous	2,868	738	3,606	-	1,263	1,263
TOTAL EXPENSES	\$ 3,560,057	\$ 490,184	\$ 4,050,241	\$ 3,633,237	\$ 486,818	\$ 4,120,055

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash Flows from Operating Activities:		
Change in Net Assets	\$ 70,770	\$ 11,888
Adjustment to Reconcile Change in Net Assets to Net		
Cash Provided by (Used by) Operating Activities:		
(Increase) Decrease in Grants Receivable	(177,138)	22,609
Decrease in Security Deposit	-	20,000
Increase (Decrease) in Payables and Accrued Expenses	(46,588)	(58,806)
Increase (Decrease) in Deferred Income	81,425	38,290
Net Cash Provided by (Used by) Operating Activities	<u>(71,531)</u>	<u>33,981</u>
Net Increase (Decrease) in Cash	(71,531)	33,981
Cash at Beginning of the Year	<u>91,401</u>	<u>57,420</u>
Cash at the End of the Year	<u><u>\$ 19,870</u></u>	<u><u>\$ 91,401</u></u>

See Accompanying Notes to Financial Statements.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 and 2014

NOTE 1: NATURE OF ACTIVITIES

The Jersey City Office of Employment and Training, Inc. (JCETP) is a nonprofit corporation. Its purpose is to administer job training programs for youths and unskilled adults who are economically disadvantaged or who have other special needs. The primary service delivery area is the City of Jersey City.

The programs administered by the JCETP are funded through the New Jersey Department of Labor with federal funds from the Workforce Investment Act (WIA) and with various funding from other state sources. These programs operate with an annual plan and budget under a contract approved by the Mayor of Jersey City, the Workforce Investment Board (WIB), and the New Jersey Department of Labor's Commission.

Description of Program and Supporting Services

The following program and supporting services are included in the accompanying financial statements:

- **Workforce Investment Act**
Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through individual contracts for training.
- **Temporary Assistance to Needy Families and Workforce Development Program**
Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through group contracts for training.
- **Literacy Program**
Assist individuals to obtain basic skills in order to obtain a General Educational Development (GED) certificate.
- **Supplemental Nutrition Assistance Program**
The program offers nutrition assistance to eligible, low income individuals and families and provides economic benefits to communities.
- **Second Chance Act Reentry Initiative**
The program is designed to help communities develop and implement comprehensive and collaborative strategies that address the challenges posed by offender reentry and recidivism reduction.
- **Community Service Block Grant and Community Development Block Grant Programs**
The programs offer workshops that address both concrete skills and attitudes that can affect success.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 and 2014

NOTE 1: NATURE OF ACTIVITIES (Continued)

Description of Program and Supporting Services (Continued)

Management and General

Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of the JCETP's program strategy; secure proper administrative functioning of the Board of Directors; maintain competent legal services for the program administration; and manage the financial and budgetary responsibilities of the JCETP.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of JCETP have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

JCETP reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted assets.

Grants Receivable

Grants receivable are stated at the amount management expects to be reimbursed by federal or state funding agencies.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, JCETP considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Furniture and Equipment

JCETP capitalizes all expenditures for property and equipment in excess of \$5,000. Furniture and equipment are carried at cost. Donated furniture and equipment are carried at fair value at the date of donation. Depreciation is computed using the straight-line basis over the estimated useful life of the asset. Proceeds from the sale of assets are used as current operating revenues.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015 and 2014

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue/Expense Recognition

Revenues are recognized when the funds are reimbursed by various agencies. Grant revenues are considered temporarily restricted until the time resources are expended for the purpose specified in the grant agreement. At the time the expense is incurred program restrictions are considered satisfied and the temporary restriction of net assets is considered released.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Advertising Costs

JCETP uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed as incurred. During the years ended June 30, 2015 and 2014, JCETP's advertising costs totaled \$6,746 and \$2,650, respectively.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

NOTE 3: TEMPORARILY RESTRICTED NET ASSETS

Temporarily Restricted Net Assets are available for payment of grant expenditures.

NOTE 4: CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

JCETP maintains its cash balances in one financial institution located in Jersey City, New Jersey. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. JCETP's uninsured cash balances total \$-0- and \$140,926 for the years ended June 30, 2015 and 2014, respectively.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 and 2013

NOTE 5: REPORTING ENTITY

The JCETP adopted the GASB Statement, *Determining Whether Certain Organizations Are Component Unit*. The GASB Statement establishes additional guidance on the application of existing standards for the assessment of potential component units in determining the financial reporting entity. JCETP is a component unit of the City of Jersey City, State of New Jersey

The JCETP would be shown as a discrete unit of the City of Jersey City's reporting entity. However, the City of Jersey City is required by the New Jersey Division of Local Government Services not to include discrete units on their financial statements, and therefore the JCETP is not included in the City of Jersey City's financial statements.

NOTE 6: OPERATING LEASES

JCETP has several operating leases, primarily for rental space. On June 22, 2015, the JCETP entered into a three year operating lease for the office space located at 398 Martin Luther King Drive in Jersey City. In lieu of rent, JCETP shall be responsible for \$108,000 worth of repairs to the leased premise which represents the entire rent obligation for the term of the lease.

Also, in January 2012, JCETP entered into a 20 year operating lease for office space located at 438 Summit Avenue in Jersey City. JCETP pays a base rent plus utilities on a monthly basis which varies. Base rent for the year ended June 30, 2015 and 2014 was \$14,659 and \$14,529 per month.

Rental Expense was \$231,372 and \$403,659 for the years ended June 30, 2015 and 2014, respectively.

NOTE 7: PENSION PLAN

The JCETP have a noncontributory defined contribution plan for substantially all of its employees. The annual contribution is based upon a percentage of qualified compensation, less forfeitures, as defined in the plan. Pension expense was \$129,484 and \$140,445 for the years ended June 30, 2015 and 2014.

NOTE 8: CONTINGENCIES

JCETP receives all of its support from federal and state governments. A significant reduction in the level of this support may have an effect on the JCETP's programs.

Grants require the fulfillment of certain conditions as set forth in the grant agreement. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, management deems the contingency remote, since by accepting grants and their terms; it has accommodated the objectives of the organization to the provisions of the grant.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 and 2012

NOTE 9: INCOME TAXES

Income Taxes

JCETP's Forms 990, Return of Organization Exempt from Income Tax, for the years ending 2013, 2012 and 2011 are subject to examination by the Internal Revenue Service, generally for 3 years after they were filed.

Uncertain Tax Positions

JCETP is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. JCETP believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

NOTE 10: SUBSEQUENT EVENTS

Subsequent events were evaluated through May 24, 2016, which is the date the financial statements were available to be issued.

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

Matthew A. Donohue, CPA
Robert A. Gironda, CPA
Robert G. Doria, CPA (N.J. & N.Y.)
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INDEPENDENT AUDITOR'S 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*

To the Board of Directors of
Jersey City Office of Employment and Training, Inc.
Jersey City, 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 audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Jersey City Office of Employment and Training, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 24, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jersey City Office of Employment and Training, Inc.'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 Jersey City Office of Employment and Training, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Jersey City Office of Employment and Training, Inc.'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.

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. 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 Jersey City Office of Employment and Training, Inc.'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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



DONOHUE, GIRONDA, DORIA & TOMKINS

Bayonne, New Jersey
May 24, 2016

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

Matthew A. Donohue, CPA
Robert A. Gironda, CPA
Robert G. Doria, CPA (N.J. & N.Y.)
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors of
Jersey City Office of Employment and Training, Inc.
Jersey City, New Jersey

Report on Compliance for Each Major Federal Program

We have audited Jersey City Office of Employment and Training, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Jersey City Office of Employment and Training, Inc.'s major federal programs for the year ended June 30, 2015. Jersey City Office of Employment and Training, Inc.'s major federal 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 its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Jersey City Office of Employment and Training, Inc.'s major federal 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 program occurred. An audit includes examining, on a test basis, evidence about Jersey City Office of Employment and Training, Inc.'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 program. However, our audit does not provide a legal determination of Jersey City Office of Employment and Training, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Jersey City Office of Employment and Training, Inc. 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 programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Jersey City Office of Employment and Training, Inc. 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 Jersey City Office of Employment and Training, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal 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 program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Jersey City Office of Employment and Training, Inc.'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 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 federal 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 program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



DONOHUE, GIRONDA, DORIA & TOMKINS

Bayonne, New Jersey
May 24, 2016

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

GRANT OR PROGRAM TITLE	CFDA NUMBER	PASS THROUGH GRANT NUMBER	GRANT PERIOD FROM	GRANT PERIOD TO	GRANT AWARD	FUNDS RECEIVED	CASH/ ACCRUED REVENUE 06/30/14	REVENUE RECOGNIZED	EXPENDITURES	PROGRAM INCOME	CASH/ ACCRUED REVENUE 06/30/15	CUMULATIVE EXPENDITURES
United States Department of Labor												
Passed through the New Jersey Department of Labor												
Workforce Investment Act (WIA) Cluster												
* Workforce Investment Act - Adult	17.258	10-62-4545-100-322	07/01/14	06/30/15	\$ 1,011,445	\$ 300,000	\$ -	\$ 846,596	\$ 662,388	\$ -	\$ 184,208	\$ 662,388
* Workforce Investment Act - Adult	17.258	10-62-4545-100-322	07/01/13	06/30/14	954,152	466,152	130,170	183,044	313,214	-	-	954,152
* Workforce Investment Act - Youth	17.259	10-62-4545-100-322	07/01/14	06/30/15	807,096	400,000	-	1,053,530	707,685	-	345,865	807,096
* Workforce Investment Act - Youth	17.259	10-62-4545-100-322	07/01/13	06/30/14	988,262	503,262	181,827	1,67,984	349,811	-	-	988,262
* Workforce Investment Act - Youth - Summer	17.259	10-62-4545-100-322	07/01/14	06/30/15	246,454	50,000	-	246,454	246,454	-	352,846	246,454
* Workforce Investment Act - Dislocated Worker	17.260	10-62-4545-100-322	07/01/14	06/30/15	613,272	216,817	-	573,090	220,244	-	-	220,244
* Workforce Investment Act - Dislocated Worker	17.260	10-62-4545-100-322	07/01/13	06/30/14	566,817	-	413,033	63,373	164,409	-	-	566,817
Total Workforce Investment Act (WIA) Cluster							3,134,091	2,664,205				
Total United States Department of Labor							3,134,091	2,664,205				
United States Department of Health and Human Services												
Passed through the New Jersey Department of Labor												
Temporary Assistance for Needy Families												
* Temporary Assistance for Needy Families (TANF) State Programs	93.558	10-33-2427-100-2224	07/01/13	06/30/14	823,434	359,903	-	-	-	-	-	823,434
* Temporary Assistance for Needy Families (TANF) State Programs	93.558	10-33-2427-100-2224	07/01/14	06/30/15	823,434	812,648	-	823,434	823,434	-	-	823,434
Total Temporary Assistance for Needy Families								823,434	823,434			
Total United States Department of Health and Human Services								823,434	823,434			
United States Department of Housing and Urban Development												
Passed through the City of Jersey City												
Community Development Block Grant												
* Community Development Block Grant	14.218	N/A	07/01/14	06/30/15	14,920	14,920	-	14,920	14,920	-	-	14,920
* Community Development Block Grant	14.218	N/A	07/01/14	06/30/15	75,794	75,794	-	75,794	75,794	-	-	75,794
* Community Development Block Grant	14.218	N/A	07/01/13	06/30/14	100,000	100,000	35,342	55,342	35,342	-	-	100,000
Total United States Department of Housing and Urban Development								90,714	126,056			
United States Department of Health and Human Services												
Passed through the City of Jersey City												
Community Service Block Grant												
* Community Service Block Grant	93.569	N/A	10/1/14	12/31/15	140,000	36,327	-	140,000	43,812	-	96,188	43,812
* Community Service Block Grant	93.569	N/A	07/01/13	06/30/14	133,750	133,750	51,567	140,000	51,567	-	-	51,567
Total United States Department of Health and Human Services								140,000	95,379		96,188	
United States Department of Justice												
Passed through the City of Jersey City												
Second Chance Act Reentry Initiative												
* Second Chance Act Reentry Initiative	16.812	N/A	09/1/13	08/31/17	501,725	244,798	430,677	-	124,035	-	306,642	124,035
Total United States Department of Justice								-	124,035		306,642	
United States Department of Agriculture												
Passed through the New Jersey Department of Human Services												
Division of Family Development												
Supplemental Nutrition Assistance Program (SNAP) Cluster												
* Supplemental Nutrition Assistance Program - Food Stamps	10.551	10-3350-064-055020	07/01/13	06/30/14	30,000	30,000	-	30,000	30,000	-	-	30,000
* Supplemental Nutrition Assistance Program - General Assistance	10.551	10-3350-064-055020	07/01/13	06/30/14	60,000	60,000	-	60,000	60,000	-	-	60,000
* Supplemental Nutrition Assistance Program - General Assistance	10.551	10-3350-064-055020	07/01/13	06/30/14	217,009	217,009	-	217,009	217,009	-	-	217,009
Total Supplemental Nutrition Assistance Program (SNAP) Cluster								307,009	307,009			
Total United States Department of Agriculture								307,009	307,009			
Total Federal Financial Assistance							\$ 930,619	\$ 4,495,248	\$ 4,140,118	\$ -	\$ 1,285,749	
* Denotes Major Program												
NA Information Not Available												

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

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 2015

GRANT OR/PROGRAM TITLE	ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD	FUNDS RECEIVED	CASH/ ACCRUED REVENUE 06/30/14	REVENUE RECOGNIZED	EXPENDITURES	CANCELLATIONS/ ADJUSTMENT	CASH/ ACCRUED REVENUE 06/30/15	CUMULATIVE EXPENDITURES	
		FROM	TO									
New Jersey Department of Labor and Workforce Development												
Adult Literacy	N/A	07/01/14	06/30/15	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000	
Total Adult Literacy							125,000					
Smart Steps	N/A	07/01/14	06/30/15	8,025	8,025	-	8,025	-	-	-	8,025	
Total Smart Steps							8,025					
Total New Jersey Department of Labor and Workforce Development												
							133,025					
New Jersey Department of Community Affairs												
Re-Entry Services		09/01/14	08/31/15	100,000	74,080	-	100,000	-	-	15,258	84,742	
Re-Entry Services		10/21/14	09/30/16	200,000	70,000	-	200,000	-	-	200,000	84,742	
Total New Jersey Department of Community Affairs							300,000			215,258		
New Jersey Department of Justice												
Parolee Employment Placement Program	N/A	12/01/13	11/30/14	300,000	187,600	216,184	-	66,110	3,044	151,118	146,882	
Total New Jersey Department of Justice						216,184	-	66,110	3,044	151,118		
Total State Financial Assistance						\$ 216,184	\$ 433,025	\$ 283,877	\$ 3,044	\$ 368,376		

N/A Information not available

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

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE**

YEAR ENDED JUNE 30, 2015

Note 1: Basis of Presentation

The schedule of expenditures of federal awards and state financial assistance the (“Schedules”) includes the federal and state grant activity of the Jersey City Office of Employment and Training, Inc. under programs of the federal and state government for the year ended June 30, 2015. The information on these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. All federal and state awards received from federal and state agencies, as well as federal awards and state financial assistance passed through other governmental agencies is included on these schedules.

Note 2: Summary of Significant Accounting Policies

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the accrual basis of accounting. This basis of accounting is described in Note 1 to the basic financial statements. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 3: 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.

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Section 1 - Summary of Auditors' Results

Financial Statement Section

A) Type of Auditors Report Issued: Unmodified

B) Internal Control over Financial Reporting:

 1) Material weakness(es) identified? Yes ✓ No

 2) Significant deficiency(ies) identified? Yes ✓ None reported

C) Noncompliance material to basic financial statements noted? Yes ✓ No

Federal Awards Section

D) Internal Control over major programs:

 1) Material weakness(es) identified? Yes ✓ No

 2) Significant deficiency(ies) identified? Yes ✓ None reported

E) Type of auditor's report on compliance for major program Unmodified

F) Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 [section 510(e)]? Yes ✓ No

G) Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.258, 17.259, 17.260	Workforce Investment Act (WIA) Cluster
93.558	Temporary Assistance to Needy Families

H) Dollar threshold used to distinguish between Type A and Type B Programs. \$300,000

I) Auditee qualified as low-risk auditee? Yes ✓ No

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Section 1 - Summary of Auditors' Results

State Awards Section

J) Dollar threshold used to distinguish between Type A and Type B Programs.

Not Applicable

K) Auditee qualified as low-risk auditee?

____ Yes ____ No

L) Internal Control over major programs:

1) Material weakness(es) identified?

____ Yes ____ No

2) Significant deficiency(ies) identified?

____ Yes ____ None reported

M) Type of auditor's report on compliance for major programs:

N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular Letter 04-04 and/or 15-08?

____ Yes ____ No

O) Identification of major programs:

State Grant/Project Number(s)

Name of State Program

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

FOR THE YEAR ENDED JUNE 30, 2015

Section II - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of Government Auditing Standards.

NONE

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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

(This section identifies audit findings required to be reported by Section .510(e) of Circular A-133)

None Reported

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
AS PREPARED BY MANAGEMENT
FOR THE YEAR ENDED JUNE 30, 2015

This section identifies the status of prior-year audit findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, and the Uniform Guidance.

None Reported.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
INDIVIDUAL REFERRAL CONTRACT**

FOR THE YEAR ENDED JUNE 30, 2015

<u>SCHOOL</u>	<u>CONTRACT NUMBER</u>			<u>CONTRACT AMOUNT</u>
4CS Passaic	7209			\$ 3,113
Academy of Allied	7234	7263		15,795
	7235	7273		
Avtech	7230	7293		8,000
E-Z Wheels Driving School	7331			3,999
Elijah Promise	7257			4,000
Hudson County Community College	7277	7282	7287	94,932
	7278	7283	7288	
	7279	7284	7289	
	7280	7285	7290	
	7281	7286	7334	
	7335	7339	7343	
	7336	7340	7344	
	7337	7341	7345	
	7338	7342	7346	
Hohokus School	7264			4,000
Jersey City Medical Center	7171	7176	7179	11,600
	7172	7177	7180	
	7173	7178		
Lincoln Tech	7192	7302		15,980
	7272	7325		
National Career Institute	7189	7227	7307	24,000
	7197	7271	7205	

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
INDIVIDUAL REFERRAL CONTRACT**

FOR THE YEAR ENDED JUNE 30, 2015

<u>SCHOOL</u>	<u>CONTRACT NUMBER</u>			<u>CONTRACT AMOUNT</u>	
ORI Medical Technology Institute	7190	7206		\$ 7,336.00	
Pro Data, Inc.	7167	7184	7191	95,286	
	7195	7231	7320		
	7196	7244	7321		
	7204	7246	7322		
	7220	7261	7323		
	7223	7262	7330		
	7229	7269	7356		
	7276	7270	7469		
Providence Driving School, LLC	7175	7275	7305		14,800
	7236	7304			
RC Career Institute	7168	7218	7296	128,000	
	7174	7219	7301		
	7182	7222	7308		
	7183	7228	7309		
	7194	7245	7310		
	7198	7253	7318		
	7201	7255	7319		
	7207	7256	7324		
	7274	7258	7327		
	7292	7260	7328		
	7296	7329	7333		
Sam Consulting	7294	7303			8,000
Starting Points, Inc.	7237	7243	7291		<u>12,000</u>
				<u>\$ 450,841</u>	

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

SCHEDULE OF SELECTED VENDOR CONTRACTS

CLASSROOM REFERRAL CONTRACTS

FOR THE YEAR ENDED JUNE 30, 2015

<u>SCHOOL</u>	<u>CONTRACT NUMBER</u>			<u>CONTRACT AMOUNT</u>
Academy of Allied	7315	7332		\$ 3,700.00
Boys and Girls Club		7165		114,900.00
Catholic Charities	7233	7252	7311	11,600.00
National Career Institute	7214	7239	7251	78,300.00
	7216	7241	7265	
	7225	7249	7313	
	7226	7250	7297	
New Jersey City Univ	7397	7398		8,205.00
Pro Data	7221	7254	7300	89,900.00
	7232	7268	7316	
	7247	7298		
Starting Points, Inc.	7212	7264	7314	<u>63,600.00</u>
	7213	7300		
	7266			
				<u>\$ 370,205.00</u>

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
FINANCIAL STATEMENTS**

**JUNE 30, 2016 and 2015
AND
INDEPENDENT AUDITOR'S REPORT**

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Jersey City Office of Employment and Training, Inc.
Jersey City, New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements of Jersey City Office of Employment and Training, Inc.(JCETP) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016 and 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. 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 auditor's 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 entity'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 entity'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.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of JCETP as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

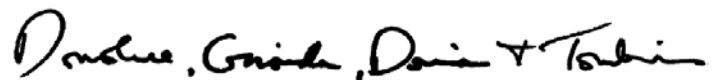
Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award and the State of New Jersey OMB Circular 15-08*, is presented for purposes of additional analysis and are not a required part of the financial statements. Also, the schedules of vendor contracts – classroom and individual referral contracts – federal awards is also presented for purposes of additional analysis and are 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 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 information is fairly stated, in all material respects, in relation to the 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 January 27, 2017, on our consideration of JCETP’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 JCETP’s internal control over financial reporting and compliance.



DONOHUE, GIRONDA, DORIA & TOMKINS LLC
Certified Public Accountants

Bayonne, New Jersey
January 27, 2017

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
<u>Assets</u>		
Cash	\$ 146,698	\$ 19,870
Grants Receivable	<u>826,711</u>	<u>1,208,583</u>
Total Assets	<u>\$ 973,409</u>	<u>\$ 1,228,453</u>
<u>Liabilities and Net Assets</u>		
Accounts Payable and Accrued Expenses	\$ 429,759	\$ 441,202
Deferred Revenue	<u>4,332</u>	<u>119,715</u>
Total Liabilities	<u>434,091</u>	<u>560,917</u>
Net Assets	<u>539,318</u>	<u>667,536</u>
Total Net Assets	<u>539,318</u>	<u>667,536</u>
Total Liabilities and Net Assets	<u>\$ 973,409</u>	<u>\$ 1,228,453</u>

See Accompanying Notes to Financial Statements.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016			2015		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenue						
Federal Grants	\$ -	\$ 3,499,718	\$ 3,499,718	\$ -	\$ 3,872,599	\$ 3,872,599
State Grants	-	1,169,221	1,169,221	-	331,139	331,139
Local Grants	-	127,609	127,609	-	179,600	179,600
In-Kind Revenue	-	165,488	165,488	-	-	-
Contributions	-	23,508	23,508	-	-	-
Net Assets Released from Restriction	4,985,544	(4,985,544)	-	4,383,338	(4,383,338)	-
Total Revenue	<u>4,985,544</u>	<u>-</u>	<u>4,985,544</u>	<u>4,383,338</u>	<u>-</u>	<u>4,383,338</u>
Expenses						
Program Services	<u>4,722,382</u>	<u>-</u>	<u>4,722,382</u>	<u>3,927,227</u>	<u>-</u>	<u>3,927,227</u>
Total Program Services	<u>4,722,382</u>	<u>-</u>	<u>4,722,382</u>	<u>3,927,227</u>	<u>-</u>	<u>3,927,227</u>
Support Services						
Management and General	<u>391,380</u>	<u>-</u>	<u>391,380</u>	<u>385,341</u>	<u>-</u>	<u>385,341</u>
Total Support Services	<u>391,380</u>	<u>-</u>	<u>391,380</u>	<u>385,341</u>	<u>-</u>	<u>385,341</u>
Total Expenses	<u>5,113,762</u>	<u>-</u>	<u>5,113,762</u>	<u>4,312,568</u>	<u>-</u>	<u>4,312,568</u>
Change in Net Assets	(128,218)	-	(128,218)	70,770	-	70,770
Net Assets at the Beginning of the Year	<u>667,536</u>	<u>-</u>	<u>667,536</u>	<u>596,766</u>	<u>-</u>	<u>596,766</u>
Net Assets at the End of the Year	<u>\$ 539,318</u>	<u>\$ -</u>	<u>\$ 539,318</u>	<u>\$ 667,536</u>	<u>\$ -</u>	<u>\$ 667,536</u>

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	June 30, 2016		June 30, 2015		
	Program Services	Support Services	Total	Support Services	Total
Salaries	\$ 2,082,234	\$ 279,655	\$ 2,361,889	\$ 1,880,858	\$ 2,130,591
Payroll Taxes	221,296	26,071	247,367	155,609	177,073
Benefits	621,527	66,250	687,777	533,517	612,364
Training	802,060	-	802,060	680,674	680,674
Professional Fees	237,922	10,386	248,308	221,414	236,951
Rent	225,866	-	225,866	227,129	231,372
Supplies	64,410	337	64,747	52,050	53,632
Insurance	68,611	-	68,611	18,961	18,961
Utilities	28,944	6	28,950	15,133	16,165
Communications	22,756	349	23,105	20,775	21,917
Maintenance and Repairs	11,031	65	11,096	4,647	4,798
Printing and Postage	14,952	236	15,188	14,184	15,097
Meetings and Conferences	25,875	425	26,300	6,061	6,492
Equipment Rental and Purchases	16,715	301	17,016	12,607	14,886
WIB Wages	34,897	7,056	41,953	58,768	65,758
Dues and Subscriptions	102	-	102	2,198	2,231
Advertising	261	160	421	5,884	6,746
Participant Costs	69,801	-	69,801	10,758	10,758
Travel	1,281	83	1,364	2,727	2,829
In Kind Services	165,488	-	165,488	-	-
Miscellaneous	6,353	-	6,353	3,273	3,273
TOTAL EXPENSES	\$ 4,722,382	\$ 391,380	\$ 5,113,762	\$ 3,927,227	\$ 4,312,568

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Cash Flows from Operating Activities:		
Change in Net Assets	\$ (128,218)	\$ 70,770
Adjustment to Reconcile Change in Net Assets to Net Cash Provided by (Used by) Operating Activities:		
(Increase) Decrease in Grants Receivable	381,872	(177,138)
Increase (Decrease) in Payables and Accrued Expenses	(11,443)	(46,588)
Increase (Decrease) in Deferred Income	<u>(115,383)</u>	<u>81,425</u>
Net Cash Provided by (Used by) Operating Activities	<u>126,828</u>	<u>(71,531)</u>
Net Increase (Decrease) in Cash	126,828	(71,531)
Cash at Beginning of the Year	<u>19,870</u>	<u>91,401</u>
Cash at the End of the Year	<u><u>\$ 146,698</u></u>	<u><u>\$ 19,870</u></u>

See Accompanying Notes to Financial Statements.

NOTE 1: NATURE OF ACTIVITIES

The Jersey City Office of Employment and Training, Inc. (JCETP) is a nonprofit corporation. Its purpose is to help the community to work through personal outreach services, workshops to prepare job seekers, intensive services for qualified customers to administer job training programs for youths and unskilled adults who are economically disadvantaged or who have other special needs. The primary service delivery area is the City of Jersey City.

The programs administered by the JCETP are funded through the New Jersey Department of Labor with federal funds from the Workforce Investment Act (WIA) which was replaced by the Workforce Innovation Opportunity Act (WEOA) effective July 1, 2015 and with various funding from other federal and state sources. These programs operate with an annual plan and budget under a contract approved by the Mayor of Jersey City, the Workforce Investment Board (WIB), and the New Jersey Department of Labor's Commission.

Description of Program and Supporting Services

The following program and supporting services are included in the accompanying financial statements:

- **Workforce Innovation Opportunity Act (WEOA) (formerly Workforce Investment Act)**
Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through individual contracts for training.
- **Temporary Assistance to Needy Families and Workforce Development Program**
Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through group contracts for training.
- **Literacy Program**
Assist individuals to obtain basic skills in order to obtain a General Educational Development (GED) certificate.
- **Supplemental Nutrition Assistance Program**
The program offers nutrition assistance to eligible, low income individuals and families and provides economic benefits to communities.
- **Second Chance Act Reentry Initiative and One Stop Offenders Program**
The program is designed to help communities develop and implement comprehensive and collaborative strategies that address the challenges posed by offender reentry and recidivism reduction. In addition, JCETP provides administrative services for the One Stop Offenders Program.

NOTE 1: NATURE OF ACTIVITIES (Continued)

Description of Program and Supporting Services (Continued)

- **Community Service Block Grant and Community Development Block Grant Programs**
The programs offer workshops that address both concrete skills and attitudes that can affect success.
- **Parolee Employment Placement Program**
The program provides resources for recently paroled individuals to obtain necessary skills to obtain employment
- **Community Resource Center Program**
The program utilizing tailored supervision to the needs of Supervised Offenders as an alternative to further incarceration as well as to provide assistance as it relates to the need of educational, employment, life skills, substance abuse assessment, education and treatment and related programming.
- **Department of Transportation – Ladders of Opportunities**
The program provides training to individuals for opportunities with the transportation industry.

Management and General

Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of the JCETP's program strategy; secure proper administrative functioning of the Board of Directors; maintain competent legal services for the program administration; and manage the financial and budgetary responsibilities of the JCETP.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of JCETP have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

JCETP reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted assets.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Grants Receivable

Grants receivable are stated at the amount management expects to be reimbursed by federal or state funding agencies.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, JCETP considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Furniture and Equipment

JCETP capitalizes all expenditures for property and equipment in excess of \$5,000. Furniture and equipment are carried at cost. Donated furniture and equipment are carried at fair value at the date of donation. Depreciation is computed using the straight-line basis over the estimated useful life of the asset. Proceeds from the sale of assets are used as current operating revenues.

Restricted and Unrestricted Revenue

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Advertising Costs

JCETP uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed as incurred. During the years ended June 30, 2016 and 2015, JCETP's advertising costs totaled \$421 and \$6,746, respectively.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Concentration of Grants

Approximately 88% of JCETP's funding is provided by federal and state grant funding.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

NOTE 3: CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

JCETP maintains its cash balances in one financial institution located in Jersey City, New Jersey. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. JCETP's uninsured cash balances total \$185,674 and \$-0- for the years ended June 30, 2016 and 2015, respectively.

NOTE 4: REPORTING ENTITY

The JCETP adopted the GASB Statement, *Determining Whether Certain Organizations Are Component Unit*. The GASB Statement establishes additional guidance on the application of existing standards for the assessment of potential component units in determining the financial reporting entity. JCETP is a component unit of the City of Jersey City, State of New Jersey

The JCETP would be shown as a discrete unit of the City of Jersey City's reporting entity. However, the City of Jersey City is required by the New Jersey Division of Local Government Services not to include discrete units on their financial statements, and therefore the JCETP is not included in the City of Jersey City's financial statements.

NOTE 5: OPERATING LEASES

JCETP has several operating leases, primarily for rental space. On June 22, 2015, the JCETP entered into a three year operating lease for the office space located in Newark, New Jersey. In lieu of rent, JCETP shall be responsible for \$108,000 worth of repairs to the leased premise which represents the entire rent obligation for the term of the lease.

NOTE 5: OPERATING LEASES (Continued)

On January 1, 2012, JCETP entered into a 20 year operating lease for office space located at 438 Summit Avenue in Jersey City. JCETP pays a base rent plus utilities on a monthly basis which varies. Rent for the year ended June 30, 2016 and 2015 was \$20,430 and \$14,659 per month.

On September 1, 2014, JCETP entered into a 5 year operating lease for office space in Jersey City, New Jersey. JCETP base rent for the years ended June 30, 2016 and 2015 was \$9,600.

Rental Expense was \$225,866 and \$231,372 for the years ended June 30, 2016 and 2015, respectively.

NOTE 6: PENSION PLAN

The JCETP have a noncontributory defined contribution plan for substantially all of its employees. The annual contribution is based upon a percentage of qualified compensation, less forfeitures, as defined in the plan. Pension expense was \$138,464 and \$129,484 for the years ended June 30, 2016 and 2015, respectively.

NOTE 7: RELATED ENTITIES

JCETP and the New Jersey Reentry Corporation mutually support each other's respective missions through shared administrative and social delivery services.

NOTE 8: CONTINGENCIES

JCETP receives substantially all of its support from federal and state governments. A significant reduction in the level of this support may have an effect on the JCETP's programs.

Grants require the fulfillment of certain conditions as set forth in the grant agreement. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, management deems the contingency remote, since by accepting grants and their terms; it has accommodated the objectives of the organization to the provisions of the grant.

NOTE 9: INCOME TAXES

Income Taxes

JCETP's Forms 990, Return of Organization Exempt from Income Tax, for the years ending 2014, 2013 and 2012 are subject to examination by the Internal Revenue Service, generally for 3 years after they were filed.

NOTE 9: INCOME TAXES (Continued)

Uncertain Tax Positions

JCETP is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. JCETP believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

NOTE 10: SUBSEQUENT EVENTS

Subsequent events were evaluated through January 27, 2017, which is the date the financial statements were available to be issued.

**INDEPENDENT AUDITOR’S 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**

To the Board of Directors
Jersey City Office of Employment and Training, Inc.
Jersey City, 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 audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Jersey City Office of Employment and Training, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016 and 2015 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jersey City Office of Employment and Training, Inc.’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 Jersey City Office of Employment and Training, Inc.’s internal control. Accordingly, we do not express an opinion on the effectiveness of Jersey City Office of Employment and Training, Inc.’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.

Our consideration of the 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

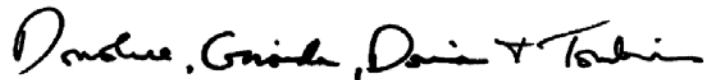
may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jersey City Office of Employment and Training, Inc.'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.

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



DONOHUE, GIRONDA, DORIA & TOMKINS LLC
Certified Public Accountants

Bayonne, New Jersey
January 27, 2017

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

To the Board of Directors
Jersey City Office of Employment and Training, Inc.

Report on Compliance for Each Major Federal Program

We have audited ABC Organization's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Jersey City Office of Employment and Training, Inc.'s major federal and state programs for the year ended June 30, 2016. Jersey City Office of Employment and Training, Inc.'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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Jersey City Office of Employment and Training, Inc.'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 OMB Circular 15-08 (NJOMB 15-08). Those standards, the Uniform Guidance and NJOMB 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 or state program occurred. An audit includes examining, on a test basis, evidence about Jersey City Office of Employment and Training, Inc.'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 Jersey City Office of Employment and Training, Inc.'s compliance.

Unmodified Opinion on Compliance for Major Federal and State Programs

In our opinion, Jersey City Office of Employment and Training, Inc. 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 other major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

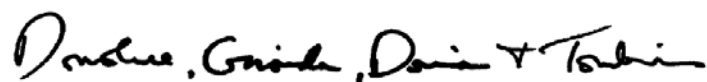
Management of Jersey City Office of Employment and Training, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Jersey City Office of Employment and Training, Inc.'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 program and to test and report on internal control over compliance in accordance with the Uniform Guidance and NJOMB 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 Jersey City Office of Employment and Training, Inc.'s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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.

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 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 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.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, reading "Donohue, Gironde, Doria & Tomkins". The signature is written in a cursive, flowing style.

DONOHUE, GIRONDA, DORIA & TOMKINS LLC
Certified Public Accountants

Bayonne, New Jersey
January 27, 2017

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

GRANT OR PROGRAM TITLE	CDA NUMBER	PAST THROUGH GRANT NUMBER	GRANT PERIOD FROM TO	GRANT AWARD	FUNDS RECEIVED	PASS-THROUGH SUBRECEIPTS	ACCOUNT RECEIVABLE/DEFERRED INCOME 06/30/16	CASH RECEIVED	DIRECT AWARDS	EXPENDITURES PASSED THROUGH AWARDS	TOTAL EXPENDITURES	ADJUSTMENTS/CANCELLATIONS	ACCOUNTS RECEIVABLE 06/30/16	DEFERRED INCOME 06/30/16	CUMULATIVE EXPENDITURES
United States Department of Labor															
Passed through the New Jersey Department of Labor															
Workforce Investment Act (WIA) Cluster															
17.258	62-4545-100-322	07/00/14	06/30/15	\$ 1,017,445	\$ 711,445	\$ 103,993	\$ 371,497	\$ 711,445	\$ -	\$ 250,844	\$ 230,844	\$ (89,100)	\$ -	\$ -	\$ 1,011,445
17.259	62-4545-100-322	07/00/14	06/30/15	807,096	653,550	17,991	315,058	653,550	-	257,814	257,814	7,573	-	-	653,550
17.260	62-4545-100-322	07/00/14	06/30/15	613,272	563,272	752,18	170,244	563,272	-	358,382	358,382	(34,646)	-	-	563,272
						196,002	856,799	1,928,367	-	867,040	867,040	(116,577)	-	-	-
Total Workforce Investment Act (WIA) Cluster															
United States Department of Labor															
Workforce Innovation Opportunity Act (WIOA) Cluster															
17.260	62-4545-100-322	07/00/15	06/30/16	846,307	176,090	3,650,646	-	176,090	-	556,443	556,443	-	3,093,443	-	556,443
17.260	62-4545-100-322	07/00/15	06/30/16	882,596	110,000	142,897	-	110,000	-	248,471	248,471	-	1,84,471	-	248,471
17.260	62-4545-100-322	07/00/15	06/30/16	531,268	-	-	-	-	-	166,768	166,768	-	1,66,768	-	166,768
						397,653	-	285,000	-	970,682	970,682	-	685,682	-	-
						594,215	856,799	2,213,367	-	1,837,722	1,837,722	(116,577)	685,682	-	-
Total Workforce Innovation Opportunity Act (WIOA) Cluster															
United States Department of Labor															
United States Department of Health and Human Services															
Passed through the New Jersey Health and Human Services															
Temporary Assistance for Needy Families (TANF)															
93.558	33-2-027-100-2224	07/00/14	06/30/15	653,454	317,795	79,190	317,795	317,795	-	514,241	514,241	-	94,305	-	653,454
93.558	33-2-027-100-2224	07/00/15	06/30/16	854,625	419,936	-	317,795	419,936	-	514,241	514,241	-	94,305	-	514,241
						79,190	317,795	737,731	-	514,241	514,241	-	94,305	-	-
Total United States Department of Health and Human Services															
United States Department of Housing and Urban Development															
Passed through the City of Jersey City															
14.218	106-002-8020-078-022920	01/00/15	12/31/15	140,000	103,673	-	7,505	103,673	-	96,168	96,168	-	-	-	140,000
14.218	106-002-8020-078-022920	04/00/15	03/31/16	114,400	98,578	-	15,822	98,578	-	114,400	114,400	-	-	-	114,400
14.218	106-002-8020-078-022920	10/21/14	09/30/16	208,000	31,161	-	(70,000)	31,161	-	97,423	97,423	-	-	-	97,423
14.218	106-002-8020-078-022920	09/00/14	08/31/15	100,000	25,920	-	(10,000)	25,920	-	33,258	33,258	-	-	-	100,000
						-	(65,637)	29,932	-	33,258	33,258	-	-	-	3,378
Total United States Department of Housing and Urban Development															
United States Department of Health and Human Services															
Passed through the City of Jersey City															
93.569	8050-100-184	01/00/16	12/31/16	140,000	-	-	-	-	-	111,115	111,115	-	11,115	-	111,115
Total United States Department of Health and Human Services															
United States Department of Justice															
Passed through the City of Jersey City															
16.812	N/A	09/1/13	08/31/17	50,725	83,395	-	(49,715)	83,395	-	103,255	103,255	67,275	-	-	227,290
Total United States Department of Justice															
United States Department of Transportation															
Ladders of Opportunity Grant															
20 unknown	N/A	08/25/15	10/31/17	604,896	96,866	-	-	96,866	-	109,852	109,852	-	12,886	-	109,852
Total United States Department of Transportation															
Total Federal Financial Assistance															
				\$ 594,215	\$ 1,088,868	\$ 3,392,591	\$ -	\$ 2,899,434	\$ -	\$ 2,899,434	\$ 2,899,434	\$ (48,802)	\$ 804,088	\$ 3,738	\$ -

* Denotes Major Program
 NA Information Not Available

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

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 2016

GRANT OR PROGRAM TITLE	ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD	FUNDS RECEIVED	ACCTS RECEIVABLE/ DEFERRED REVENUE 07/01/15	CASH RECEIVED	EXPENDITURES	CANCELLATIONS/ ADJUSTMENT	Balance 6/30/16		CUMULATIVE EXPENDITURES
		FROM	TO							ACCTS RECEIVABLE	DEFERRED REVENUE	
New Jersey Department of Labor and Workforce Development												
Adult Literacy	N/A	07/01/15	06/30/16	\$ 62,000	\$ 62,000	\$ -	\$ 62,000	\$ 61,406	\$ -	\$ -	\$ 594	\$ 61,406
Workforce Development Program	N/A	07/01/15	06/30/16	95,680	38,835	-	38,835	51,120	-	12,285	-	51,120
NJ BUILD	N/A	06/30/15	12/31/16	199,918	105,068	-	105,068	112,700	-	7,632	-	112,700
Smart Steps	062-4545-100-028	07/01/15	06/30/16	20,063	20,063	-	20,063	20,063	-	-	-	20,063
Total New Jersey Department of Labor and Workforce Development							225,966	245,289	-	19,917	594	
New Jersey Department of Health and Human Services												
Division of Family Development												
Workfirst NJ General Assistance	100-054-7550-121	07/01/15	06/30/16	281,061	281,061	-	281,061	281,061	-	-	-	281,061
Total New Jersey Department of Health and Human Services												
New Jersey Department of Community Affairs												
Passed Through New Jersey Reentry Corporation												
* One Stop Offenders Program	2016-05161-0072-00	09/01/15	06/30/16	500,000	243,600	-	243,600	246,306	-	2,706	-	246,306
Total New Jersey Department of Community Affairs												
New Jersey State Parole Board												
* Community Resource Center	N/A	08/25/15	10/31/17	4,273,045	429,834	-	429,834	429,834	-	-	-	429,834
Total New Jersey Parole Board												
New Jersey Department of Justice												
Parolee Employment Placement Program	N/A	07/01/14	06/30/15	261,600	74,000	-	74,000	114,718	40,718	-	-	261,600
Parolee Employment Placement Program	N/A	07/01/15	06/30/16	245,000	84,000	-	84,000	84,000	-	-	-	84,000
Total New Jersey Department of Justice							158,000	198,718	40,718	-	-	
Total State Financial Assistance							\$ 1,338,461	\$ 1,401,208	\$ 40,718	\$ 22,623	\$ 594	

* Denotes Major program
N/A Information Not Available

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

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE**

YEAR ENDED JUNE 30, 2016

Note 1: Basis of Presentation

The schedule of expenditures of federal awards and state financial assistance the (“Schedules”) includes the federal and state grant activity of the Jersey City Office of Employment and Training, Inc. under programs of the federal and state government for the year ended June 30, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and New Jersey OMB’s Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*.

Note 2: Summary of Significant Accounting Policies

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the accrual basis of accounting. This basis of accounting is described in Note 1 to the basic financial statements. The information in these schedules is presented in accordance with the requirements of the Uniform guidance and the State of New Jersey OMB 15-08. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 3: 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.

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Section 1 - Summary of Auditors' Results

Financial Statement Section

A) Type of Auditors Report Issued: Unmodified

B) Internal Control over Financial Reporting:

 1) Material weakness(es) identified? _____ Yes No

 2) Significant deficiency(ies) identified? _____ Yes None reported

C) Noncompliance material to basic financial statements noted? _____ Yes No

Federal Awards Section

D) Internal Control over major programs:

 1) Material weakness(es) identified? _____ Yes No

 2) Significant deficiency(ies) identified? _____ Yes None reported

E) Type of auditor's report on compliance for major program Unmodified

F) Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? _____ Yes No

G) Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.258, 17.259, 17.260	Workforce Innovation Opportunity Act Cluster
17.258, 17.259, 17.260	Workforce Investment Act Cluster
93.558	Temporary Assistance to Needy Families

H) Dollar threshold used to distinguish between Type A and Type B Programs. \$750,000

I) Auditee qualified as low-risk auditee? _____ Yes No

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Section 1 - Summary of Auditors' Results

State Awards Section

- J) Dollar threshold used to distinguish between Type A and Type B Programs. \$750,000
-
- K) Auditee qualified as low-risk auditee? _____ Yes No
- L) Internal Control over major programs:
- 1) Material weakness(es) identified? _____ Yes No
- 2) Significant deficiency(ies) identified? _____ Yes None reported
- M) Type of auditor's report on compliance for major programs: Unmodified
-
- N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular Letter 15-08? _____ Yes No
- O) Identification of major programs:

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
2016-05161-0072-00	One Stop Offenders Program
*	Community Resource Center

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of Government Auditing Standards.

None Reported.

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

(This section identifies audit findings required to be reported under Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award and the State of New Jersey OMB Circular 15-08.)

None Reported.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
AS PREPARED BY MANAGEMENT
FOR THE YEAR ENDED JUNE 30, 2016

This section identifies the status of prior-year audit findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, the Uniform Guidance and NJOMB Circular 15-08.

None Reported.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
INDIVIDUAL REFERRAL CONTRACT - FEDERAL**

FOR THE YEAR ENDED JUNE 30, 2016

SCHOOL	CONTRACT NUMBER			CONTRACT AMOUNT
AbsoluteEvents	7430			\$ 2,880
Academy of Allied	7355	7404	7487	44,695
	7360	7419	7491	
	7369	7477	7515	
	7516	7517	7518	
	7519			
Avtech	7359	7473		8,000
Eferon Solar Solutions	7377	7378	7416	65,600
	7423	7424	7425	
	7426	7427	7428	
	7432	7434	7448	
	7449	7450	7481	
	7489	7505		
E-Tek	7485	7468	7454	12,000
E-Z Wheels Driving School	7411	7421	7447	12,213
	7467			
F & G Mechanical Corp	7442			7,963.20
Garden State Science	7453			4,000
Hohokus School of Trade	7422	7496		8,000
Lincoln Technical	7476	7494	7499	11,985
National Career Institute	7357	7479	7525	24,000
	7510	7511	7512	

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
INDIVIDUAL FEDERAL REFERRAL CONTRACT**

FOR THE YEAR ENDED JUNE 30, 2016

<u>SCHOOL</u>	<u>CONTRACT NUMBER</u>			<u>CONTRACT AMOUNT</u>
Pro Data, Inc.	7353	7354	7361	\$ 122,421
	7364	7391	7376	
	7379	7380	7381	
	7382	7383	7392	
	7393	7395	7402	
	7403	7406	7420	
	7429	7433	7436	
	7437	7444	7445	
	7451	7452	7455	
	7457	7459	7469	
	7474			
Providence Driving School, LLC	7347	7458	7471	12,000
RC Career Institute	7348	7349	7350	164,000
	7351	7352	7362	
	7368	7372	7373	
	7374	7375	7384	
	7385	7394	7405	
	7407	7408	7409	
	7410	7412	7417	
	7418	7435	7443	
	7446	7456	7460	
	7461	7462	7463	
	7463	7464	7465	
	7466	7472	7478	
	7480	7484	7490	
	7492	7493	7495	
7498	7503	7504		
Robotech	7396			4,000
Speedy Auto	7365			361
Starting Points, Inc.	7522			2,900
Turn Out Fire and Safety	7497			4,000
				<u>\$ 511,018</u>

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
GROUP REFERRAL CONTRACTS - FEDERAL**

FOR THE YEAR ENDED JUNE 30, 2016

<u>SCHOOL</u>	<u>CONTRACT NUMBER</u>			<u>CONTRACT AMOUNT</u>
New Jersey City University	7400			213,012
National Career Institute	7366	7387	7414	46,400
	7441	7482	7483	
	7438	7506	7507	
	7508	7509	7513	
	7521			
Pro Data, Inc.	7367	7386		11,600
Catholic Charities	7388	7389	7440	8,700
	7488			
Academy of Allied	7414	7520	7487	3,700
Starting Points, Inc.	7415	7439		<u>3,700</u>
				<u><u>\$ 287,112</u></u>

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
WITH
INDEPENDENT AUDITOR'S REPORT**

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
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DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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Mauricio Canto, CPA, RMA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Jersey City Office of Employment and Training, Inc.
Jersey City, New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements of Jersey City Office of Employment and Training, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows for the year, then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. 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 auditor's 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 entity'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 entity'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.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award and the State of New Jersey OMB Circular 15-08, is presented for purposes of additional analysis and are not a required part of the financial statements. Also, the schedules of vendor contracts – classroom and individual referral contracts – federal awards is also presented for purposes of additional analysis and are 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 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 information is fairly stated, in all material respects, in relation to the 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 February 12, 2018, on our consideration of Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Organization's internal control over financial reporting and compliance.


DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

February 12, 2018
Bayonne, New Jersey

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
STATEMENTS OF FINANCIAL POSITION**

JUNE 30, 2017 AND 2016

	2017	2016
ASSETS		
Cash	\$ 381,744	\$ 146,698
Grants Receivable	1,365,706	826,711
Security Deposits	12,400	-
Total Assets	\$ 1,759,850	\$ 973,409
 LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts Payable and Accrued Expenses	\$ 640,664	\$ 429,759
Deferred Revenue	-	4,332
Total Liabilities	640,664	434,091
Net Assets:		
Unrestricted	1,119,186	539,318
Total Liabilities and Net Assets	\$ 1,759,850	\$ 973,409

See Accompanying Notes to Financial Statements

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
STATEMENTS OF ACTIVITIES**

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017		2016			
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
REVENUE						
Federal Grants	\$ -	\$ 3,921,872	\$ 3,921,872	\$ -	\$ 3,499,718	\$ 3,499,718
State Grants	-	1,520,342	1,520,342	-	1,296,830	1,296,830
In-Kind Revenue	-	189,280	189,280	-	165,488	165,488
Contributions	4,350	-	4,350	-	23,508	23,508
Miscellaneous Revenue	-	59,178	59,178	-	-	-
Net Assets Released from Restriction	5,690,672	(5,690,672)	-	4,985,544	(4,985,544)	-
Total Revenue	5,695,022	-	5,695,022	4,985,544	-	4,985,544
EXPENSES						
Program Services	4,665,508	-	4,665,508	4,722,382	-	4,722,382
Management and General	449,646	-	449,646	391,380	-	391,380
Total Expenses	5,115,154	-	5,115,154	5,113,762	-	5,113,762
Change in Net Assets	579,868	-	579,868	(128,218)	-	(128,218)
Net Assets, July 1	539,318	-	539,318	667,536	-	667,536
Net Assets, June 30	\$ 1,119,186	\$ -	\$ 1,119,186	\$ 539,318	\$ -	\$ 539,318

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	For the Year Ended June 30, 2017		For the Year Ended June 30, 2016			
	Program Services	Management and General	Total	Program Services	Management and General	Total
Salaries	\$ 2,065,682	\$ 311,684	\$ 2,377,366	\$ 2,082,234	\$ 279,655	\$ 2,361,889
Payroll Taxes	190,588	25,814	216,402	221,296	26,071	247,367
Employee Benefits	697,625	87,829	785,454	621,527	66,250	687,777
Total Salaries & Benefits	2,953,895	425,327	3,379,222	2,925,057	371,976	3,297,033
Training	833,008	-	833,008	802,060	-	802,060
Professional Fees	141,960	11,874	153,834	237,922	10,386	248,308
Rent	244,588	840	245,428	225,866	-	225,866
Supplies	39,480	788	40,268	64,410	337	64,747
Insurance	15,971	2,241	18,212	68,611	-	68,611
Utilities	28,734	644	29,378	28,944	6	28,950
Communications	34,515	1,253	35,768	22,756	349	23,105
Maintenance and Repairs	24,088	788	24,876	11,031	65	11,096
Printing and Postage	17,950	635	18,585	14,952	236	15,188
Meetings and Conferences	1,788	210	1,998	25,875	425	26,300
Equipment Rental and Purchases	16,470	930	17,400	16,715	301	17,016
WIB Wages	57,691	4,116	61,807	34,897	7,056	41,953
Dues and Subscriptions	712	-	712	102	-	102
Advertising	-	-	-	261	160	421
Participant Costs	58,663	-	58,663	69,801	-	69,801
Travel	1,708	-	1,708	1,281	83	1,364
In Kind Services	189,280	-	189,280	165,488	-	165,488
Miscellaneous	5,007	-	5,007	6,353	-	6,353
Total Expenses	\$ 4,665,508	\$ 449,646	\$ 5,115,154	\$ 4,722,382	\$ 391,380	\$ 5,113,762

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
Cash Flows from Operating Activities:		
Change in Net Assets	\$ 579,868	\$ (128,218)
Adjustment to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
(Increase) Decrease in Grants Receivable	(538,995)	381,872
(Increase) in Security Deposits	(12,400)	-
Increase (Decrease) in Payables and Accrued Expenses	210,905	(11,443)
(Decrease) in Deferred Revenue	(4,332)	(115,383)
Net Cash Provided by Operating Activities	235,046	126,828
Net Increase in Cash	235,046	126,828
Cash, July 1	146,698	19,870
Cash, June 30	\$ 381,744	\$ 146,698

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 1: NATURE OF ACTIVITIES

The Jersey City Office of Employment and Training, Inc. (the “Organization”) is a nonprofit corporation. Its purpose is to help the community to work through personal outreach services, workshops to prepare job seekers, intensive services for qualified customers to administer job training programs for youths and unskilled adults who are economically disadvantaged or who have other special needs. The primary service delivery area is the City of Jersey City.

The programs administered by the Organization are funded through the New Jersey Department of Labor with federal funds from the Workforce Investment Act (WIA) which was replaced by the Workforce Innovation Opportunity Act (WIOA) effective July 1, 2015 and with various funding from other federal and state sources. These programs operate with an annual plan and budget under a contract approved by the Mayor of Jersey City, the Workforce Investment Board (WIB), and the New Jersey Department of Labor’s Commission.

Description of Program and Supporting Services

The following program and supporting services are included in the accompanying financial statements:

- Workforce Innovation Opportunity Act (WIOA) (formerly Workforce Investment Act)
Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through individual contracts for training.
- Temporary Assistance to Needy Families and Workforce Development Program
Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through group contracts for training.
- Literacy Program
Assist individuals to obtain basic skills in order to obtain a General Educational Development (GED) certificate.
- Supplemental Nutrition Assistance Program
The program offers nutrition assistance to eligible, low income individuals and families and provides economic benefits to communities.
- Second Chance Act Reentry Initiative and One Stop Offenders Program
The program is designed to help communities develop and implement comprehensive and collaborative strategies that address the challenges posed by offender reentry and recidivism reduction. In addition, Organization provides administrative services for the One Stop Offenders Program.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 1: NATURE OF ACTIVITIES (Continued)

Description of Program and Supporting Services (Continued)

- Community Service Block Grant and Community Development Block Grant Programs
The programs offer workshops that address both concrete skills and attitudes that can affect success.
- Parolee Employment Placement Program
The program provides resources for recently paroled individuals to obtain necessary skills to obtain employment
- Community Resource Center Program
The program utilizing tailored supervision to the needs of Supervised Offenders as an alternative to further incarceration as well as to provide assistance as it relates to the need of educational, employment, life skills, substance abuse assessment, education and treatment and related programming.
- Department of Transportation – Ladders of Opportunities
The program provides training to individuals for opportunities with the transportation industry.

Management and General

Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of the Organization's program strategy; secure proper administrative functioning of the Board of Directors; maintain competent legal services for the program administration; and manage the financial and budgetary responsibilities of the Organization.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Grants Receivable

Grants receivable are stated at the amount management expects to be reimbursed by federal or state funding agencies.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For the purpose of the statement of cash flows, Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Furniture and Equipment

Organization capitalizes all expenditures for property and equipment in excess of \$5,000. Furniture and equipment are carried at cost. Donated furniture and equipment are carried at fair value at the date of donation. Depreciation is computed using the straight-line basis over the estimated useful life of the asset. Proceeds from the sale of assets are used as current operating revenues.

Revenue Recognition

Grants and contract awards from Federal and State agencies are recognized as the related expenses are incurred or specified contract benchmarks are fulfilled by the Organization. Amounts received from grants which have not yet been earned under the terms of the agreement are recorded as deferred revenue in the accompanying financial statements.

In kind revenue is recognized if the services (a) create or enhance nonfinancial assets or (b) required specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted depending on the existence or nature of any donor restrictions.

Net Assets

The classification of a non-profit organization's net assets is based on the existence or absence of donor imposed restrictions. It requires that the amounts for each of the classes of net assets – unrestricted, temporary restricted, and permanently restricted – be displayed in the statement of financial position and the amount of change in each of the classes of net assets be displayed in the statement of activities.

Unrestricted – The part of net assets that is neither permanently nor temporarily restricted by donor imposed stipulations.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets (Continued)

Temporarily Restricted – Net assets resulting from grant awards and contributions and other inflows of assets whose use by Organization is limited by donor-imposed stipulations that either expired by passage of time or can be fulfilled and removed by actions of Organization pursuant to those stipulations. When such stipulations end or are fulfilled, such temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities. At June 30, 2017 and 2016 the Organization did not have any temporarily restricted net assets.

Permanently Restricted – Net assets resulting from contributions and other inflows of assets whose use by the Organization is limited by donor imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. At June 30, 2017 and 2016 the Organization did not have any permanently restricted net assets.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Advertising Costs

Organization uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed as incurred. During the years ended June 30, 2017 and 2016, Organization's advertising costs totaled \$ -0- and \$421, respectively.

Concentration of Grants

Approximately 95% of Organization's funding is provided by federal and State Agencies for the years ended June 30, 2017 and 2016 respectively.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 3: CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

Organization maintains its cash balances in one financial institution located in Jersey City, New Jersey. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. Organization's uninsured cash balances total \$130,574 and \$185,674 for the years ended June 30, 2017 and 2016, respectively.

NOTE 4: REPORTING ENTITY

Pursuant to GASB Statement No. 14, as amended, the Organization is a component unit of the City of Jersey City, State of New Jersey because the City of Jersey City is financially accountable for the Jersey City Workforce Development Board area grants designated to the Organization. The Organization would be a discretely presented component unit of the City of Jersey City, however the City of Jersey City reports in accordance with financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that do not require such presentation. As a nongovernmental component unit issuing separate financial statements, the Organization is not required to comply with GASB Accounting Standards, but only disclose that it is a component unit of the City of Jersey City.

NOTE 5: ACCOUNTS RECEIVABLE

At June 30, 2017 and 2016 the breakdown of Organization accounts receivable between Federal and State funding sources is as follows:

	2017	2016
Grants Receivable:		
Federal	\$ 1,222,762	\$ 804,088
State	142,944	22,623
Total Grant Receivable	\$ 1,365,706	\$ 826,711

NOTE 6: LEASE COMMITMENTS

Organization has several operating leases, primarily for rental space. On June 22, 2015, the Organization entered into a three year operating lease for the office space located in Jersey City, New Jersey. In lieu of rent, Organization shall be responsible for \$108,000 worth of repairs to the leased premise which represents the entire rent obligation for the term of the lease.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 6: LEASE COMMITMENTS (Continued)

On January 1, 2005, Organization entered into a 20 year operating lease for office space located at 438 Summit Avenue in Jersey City. Organization pays a base rent plus utilities on a monthly basis which varies.

On September 1, 2014, Organization entered into a 5 year operating lease for office space in Jersey City, New Jersey. The lease premise consist of approximately 8,000 square feet, with a minimum annual rent in the amount of \$9,600 per year.

Organization will be obligated to pay future minimum rental payments under the term of the leases as follows:

Year Ended	Total
June 30,	
2018	\$ 254,760
2019	279,012
2020	284,482
2021	297,026
2022	311,877
Thereafter	<u>2,783,502</u>
Total	<u>\$ 4,210,659</u>

Rent expense was \$245,428 and \$225,866 for the years ended June 30, 2017 and 2016, respectively.

NOTE 7: PENSION PLAN

The Organization have a noncontributory defined contribution plan for substantially all of its employees. The annual contribution is based upon a percentage of qualified compensation, less forfeitures, as defined in the plan. Pension expense was \$203,394 and \$138,464 for the years ended June 30, 2017 and 2016, respectively.

NOTE 8: RELATED ENTITIES

Organization and the New Jersey Reentry Corporation mutually support each other's respective missions through shared administrative and social delivery services.

NOTE 9: CONTINGENCIES

Organization receives substantially all of its support from federal and state governments. A significant reduction in the level of this support may have an effect on the Organization's programs.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 9: CONTINGENCIES (Continued)

Grants require the fulfillment of certain conditions as set forth in the grant agreement. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, management deems the contingency remote, since by accepting grants and their terms; it has accommodated the objectives of the organization to the provisions of the grant.

NOTE 10: INCOME TAXES

Uncertain Tax Positions - Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

NOTE 11: SUBSEQUENT EVENTS

Subsequent events were evaluated through February 8, 2018, which is the date the financial statements were available to be issued.

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

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INDEPENDENT AUDITOR'S 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*

To the Board of Directors of
Jersey City Office of Employment and Training, Inc.
Jersey City, 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 audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Jersey City Office of Employment and Training, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2017 and 2016 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 12, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jersey City Office of Employment and Training, Inc.'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 Jersey City Office of Employment and Training, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Jersey City Office of Employment and Training, Inc.'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.

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. 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 Jersey City Office of Employment and Training Inc. 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

February 12, 2018
Bayonne, New Jersey

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08

To the Board of Directors of
Jersey City Office of Employment and Training, Inc.
Jersey City, New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited Jersey City Office of Employment and Training, Inc.'s (the "Organization"), compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey State Aid/Grant Compliance Supplement that could have a direct and material effect on each of Jersey City Office of Employment and Training Inc.'s major federal and state programs for the year ended June 30, 2017. Jersey City Office of Employment and Training, Inc.'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 its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Jersey City Office of Employment and Training, Inc.'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, State of New Jersey; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*; and *New Jersey OMB's Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, the Uniform Guidance and New Jersey OMB's 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 or state program occurred. An audit includes examining, on a test basis, evidence about the Jersey City Office of Employment and Training, Inc.'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 Jersey City Office of Employment and Training, Inc.'s compliance.

Opinion on Each Major Federal and State Program

In our opinion, the Jersey City Office of Employment and Training Inc.'s complied, in all material respects, with the type 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 June 30, 2017.

Report on Internal Control Over Compliance,

Management of the Jersey City Office of Employment and Training Inc.'s is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Jersey City Office of Employment and Training Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or 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 New Jersey OMB's 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 Jersey City Office of Employment and Training Inc.'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 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.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 New Jersey OMB's Circular 15-08. Accordingly, this report is not suitable for any other purpose.


DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

February 12, 2018
Bayonne, New Jersey

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FOR THE YEAR ENDED JUNE 30, 2017

Grant/Program Title	CFDA Number	Pass Through Grant Number	Grant Period		Grant Award	June 30, 2016		Cash Received	Expenditures	Adjustments	June 30, 2017		Cumulative Expenditures
			From	To		Accounts Receivable	Deferred Revenue				Accounts Receivable	Deferred Revenue	
United States Department of Agriculture Passed through the New Jersey Department of Health and Human Services *Supplemental Nutrition Assistance Program (SNAP)	10.551	33-2427-100-2224	01/01/16	12/31/16	\$ 274,034	\$ -	\$ -	\$ (158,956)	\$ 218,034	\$ -	\$ 59,078	\$ -	\$ 218,034
Total United States Department of Agriculture						-	-	(158,956)	218,034	-	59,078.00	-	
United States Department of Housing and Urban Development Passed through the City of Jersey City Community Development Block Grant	14.218	8020-078-022920	01/01/16	12/31/16	140,000	-	-	(140,000)	140,000	-	-	-	140,000
Community Development Block Grant	14.218	8050-100-184	01/01/17	12/31/17	120,713	-	-	-	120,713	-	120,713	-	120,713
Community Development Block Grant	14.218	8020-078-022920	10/21/14	09/30/16	200,000	-	(3,738)	-	-	3,738	-	-	97,423
Total Community Development Block Grants						-	(3,738)	(140,000)	260,713	3,738	120,713	-	
Total United States Department of Housing and Urban Development						-	(3,738)	(140,000)	260,713	3,738	120,713	-	
United States Department of Labor Passed through the State of New Jersey Department of Labor Workforce Innovation Opportunity Act (WIOA Cluster):													
*Workforce Innovation Opportunity Act - Adult	17.258	62-4545-100-322	07/01/15	06/30/16	846,307	380,443	-	(671,306)	290,863	-	-	-	846,306
*Workforce Innovation Opportunity Act - Adult	17.258	62-4545-100-322	07/01/16	06/30/17	799,710	-	-	(150,000)	471,523	-	321,523	-	471,523
*Workforce Innovation Opportunity Act - Youth	17.259	62-4545-100-322	07/01/15	06/30/16	882,506	138,471	-	(673,111)	586,518	-	51,878	-	834,989
*Workforce Innovation Opportunity Act - Youth	17.259	62-4545-100-322	07/01/16	06/30/17	891,342	-	-	(85,000)	285,053	-	200,053	-	285,053
*Workforce Innovation Opportunity Act - Dislocated Worker	17.278	62-4545-100-322	07/01/15	06/30/16	531,268	166,768	-	(531,268)	364,500	-	-	-	531,268
*Workforce Innovation Opportunity Act - Dislocated Worker	17.278	62-4545-100-322	07/01/16	06/30/17	543,949	-	-	(100,000)	193,855	-	93,855	-	193,855
Total Workforce Innovation Opportunity Act (WIA) Cluster						685,682	-	(2,210,685)	2,192,312	-	667,309	-	
Total United States Department of Labor						685,682	-	(2,210,685)	2,192,312	-	667,309	-	
United States Department of Justice Passed through the City of Jersey City Second Chance Act Reentry Initiative	16.812	100-054-7550-121	09/01/13	08/31/17	501,725	-	-	(89,572)	121,817	-	32,245	-	349,113
Total United States Department of Justice						-	-	(89,572)	121,817	-	32,245	-	
Total United States Department Justice						-	-	(89,572)	121,817	-	32,245	-	
United States Department of Health and Human Services Passed through the New Jersey Department of Health and Human Services *Temporary Assistance for Needy Families (TANF)	93.558	33-2427-100-2224	07/01/15	06/30/16	834,625	94,305	-	(508,994)	414,689	-	-	-	834,625
*Temporary Assistance for Needy Families (TANF)	93.558	33-2427-100-2224	07/01/16	06/30/17	792,894	-	-	(208,196)	526,082	-	317,886	-	526,082
Total Temporary Assistance for Needy Families (TANF)						94,305	-	(717,190)	940,771	-	317,886	-	
Total United States Department of Health and Human Services						94,305	-	(717,190)	940,771	-	317,886	-	
United States Department of Health and Human Services Passed through the City of Jersey City Community Service Block Grant	93.569	8050-100-184	01/01/16	12/31/16	425,804	11,115	-	(11,115)	-	-	-	-	11,115
Community Service Block Grant	93.569	8020-078-022920	01/01/17	12/31/17	114,400	-	-	-	35,974	-	35,974	-	35,974
Total Community Service Block Grant						11,115	-	(11,115)	35,974	-	35,974	-	
Total United States Department of Health and Human Services						11,115	-	(11,115)	35,974	-	35,974	-	
United States Department of Transportation Ladders of Opportunity Grant	20.unknown	N/A	08/25/15	10/31/17	604,896	12,986	-	(143,435)	152,251	-	21,802	-	262,103
Total Ladders of Opportunity Grant						12,986	-	(143,435)	152,251	-	21,802	-	
Total United States Department of Transportation						12,986	-	(143,435)	152,251	-	21,802	-	
Total Federal Award:						\$ 804,088	\$ (3,738)	\$ (3,470,953)	\$ 3,921,872	\$ 3,738	\$ 1,255,007	\$ -	

* - Denotes Major Program
NA - Information Not Available

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Account Number	Grant Period		Grant Award	June 30, 2016		Cash Received	Expenditures	Adjustments	June 30, 2017		Cumulative Expenditures
		From	To		Accounts Receivable	Deferred Revenue				Accounts Receivable	Deferred Revenue	
NJ Department of Labor and Workforce Development												
Adult Literacy	N/A	07/01/15	06/30/16	\$ 62,000	\$ -	\$ (594)	\$ -	\$ -	\$ 594	\$ -	\$ -	\$ 61,406
Workforce Development Program	N/A	07/01/15	06/30/16	95,680	12,285	-	(20,285)	8,000	-	-	-	59,120
New Jersey BUILD	N/A	06/30/15	12/31/16	199,918	7,632	-	(92,952)	85,320	-	-	-	198,020
New Jersey BUILD	N/A	06/30/16	12/31/17	240,000	-	-	(145,000)	184,500	-	39,500	-	184,500
Total New Jersey BUILD					7,632	-	(237,952)	269,820	-	39,500	-	
Learning Link	N/A	07/01/16	06/30/17	83,000	-	-	(59,390)	83,000	-	23,610	-	83,000
Smart Steps	062-4545-100-028	07/01/15	06/30/16	12,038	-	-	-	8,288	-	8,288	-	8,288
Total NJ Department of Labor and Workforce Development					19,917	(594)	(317,627)	369,108	594	71,398	-	
NJ Department of Community Affairs												
Passed Through New Jersey Reentry Corporation												
*One Stop Offenders Program	2016-05161-0072-00	09/01/15	06/30/16	500,000	2,706	-	(2,706)	-	-	-	-	246,306
*One Stop Offenders Program	2017-05161-0072-00	09/01/16	06/30/17	566,675	-	-	(460,246)	499,547	-	39,301	-	460,246
Total NJ Department of Community Affairs					2,706	-	(462,952)	499,547	-	39,301	-	
NJ State Parole Board												
Community Resource Center	N/A	08/25/15	10/31/17	618,087	-	-	(618,087)	618,087	-	-	-	618,087
Total NJ Parole Board					-	-	(618,087)	618,087	-	-	-	
NJ Department of Justice												
Parole Employment Placement Program	N/A	07/01/15	06/30/16	245,000	-	-	(33,600)	33,600	-	-	-	117,600
Total NJ Department of Justice					-	-	(33,600)	33,600	-	-	-	
Total State Financial Assistance					\$ 22,623	\$ (594)	\$ (1,432,266)	\$ 1,520,342	\$ 594	\$ 110,699	\$ -	

* - Denotes Major Program
NA - Information Not Available

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE YEAR ENDED JUNE 30, 2017**

NOTE 1: BASIS OF PRESENTATION

The schedule of expenditures of federal awards and state financial assistance the (“Schedules”) includes the federal and state grant activity of the Jersey City Office of Employment and Training, Inc. under programs of the federal and state government for the year ended June 30, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and New Jersey OMB’s Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the accrual basis of accounting. This basis of accounting is described in Note 1 to the basic financial statements. The information in these schedules is presented in accordance with the requirements of the Uniform guidance and the State of New Jersey OMB Circular 15-08. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE 3: RELATIONSHIP OF 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 4: INDIRECT COST RATE

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

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Section 1 - Summary of Auditors' Results

Financial Statement Section

A) Type of Auditors Report Issued: Unmodified

B) Internal Control over Financial Reporting:

 1) Material weakness(es) identified? Yes ✓ No

 2) Significant deficiency(ies) identified? Yes ✓ None reported

C) Noncompliance material to basic financial statements noted? Yes ✓ No

Federal Awards Section

D) Internal Control over major programs:

 1) Material weakness(es) identified? Yes ✓ No

 2) Significant deficiency(ies) identified? Yes ✓ None reported

E) Type of auditor's report on compliance for major program Unmodified

F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 Section .516 (a) Yes ✓ No

G) Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.551	Supplemental Nutrition Assistance Program ("SNAP")
17.258	Workforce Innovation Opportunity Act Cluster:
17.259	Workforce Innovation Opportunity Act -
17.260	Adult
93.558	Youth
	Dislocated Worker
	Temporary Assistance for Needy Families ("TANF")

H) Dollar threshold used to distinguish between Type A and Type B Programs. \$750,000

I) Auditee qualified as low-risk auditee? ✓ Yes No

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Section 1 - Summary of Auditors' Results

State Awards Section

J) Dollar threshold used to distinguish between Type A and Type B Programs.	_____	\$750,000 _____
K) Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
L) Internal Control over major programs:		
1) Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2) Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
M) Type of auditor's report on compliance for major programs:	_____	Unmodified _____
N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular Letter 15-08?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
O) Identification of major programs:		
<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>	
_____05161-0072-00_____	_____One Stop Offenders Program_____	

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

FOR THE YEAR ENDED JUNE 30, 2017

Section II - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of Government Auditing Standards.

No matters were reported

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

(This section identifies audit findings required to be reported under Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Section .516 of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award and the State of New Jersey OMB Circular 15-08 as applicable)

FEDERAL AWARDS

No matters were reported

STATE FINANCIAL ASSISTANCE

No matters were reported

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
AS PREPARED BY MANAGEMENT**

FOR THE YEAR ENDED JUNE 30, 2017

This section identifies the status of prior-year audit findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, the Uniform Guidance and New Jersey OMB Circular 15-08.

FINANCIAL STATEMENTS

No matters were reported

FEDERAL AWARDS

No matters were reported

STATE FINANCIAL ASSISTANCE

No matters were reported

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
INDIVIDUAL FEDERAL REFERRAL CONTRACTS**

FOR THE YEAR ENDED JUNE 30, 2017

<u>School</u>	<u>Contract Number</u>			<u>Contract Amount</u>
Academy of Allied	7562	7583	7616	\$ 17,040
	7618	7631	7647	
Avtech	7592	7599	7605	28,000
	7606	7617	7621	
	7639	7649	7650	
	7655	7657	7677	
Bright Horizon Institute	7671	7672	7673	12,000
	7359	7473		
Chrion Training Center	7544			200
Educate The Block	7614			3,650
Garden State Science	7637	7674		8,000
National Career Institute	7512	7578	7582	33,340
	7590	7607	7613	
	7619	7628	7629	
	7630	7645	7651	
	7652	7676	7673	
Pro Data	7554	7557	7561	19,795
	7603	7610	7611	
	7612	7625	7632	
	7635	7656	7638	
	7643	7665	7669	
Providence Driving	7471			400

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
INDIVIDUAL FEDERAL REFERRAL CONTRACTS**

FOR THE YEAR ENDED JUNE 30, 2017

<u>School</u>	<u>Contract Number</u>			<u>Contract Amount</u>
RC Career Institute	7543	7586	7587	\$ 29,400
	7597	7601	7602	
	7615	7620	7622	
	7623	7633	7634	
	7641	7642	7648	
	7664	7666	7667	
Robotech Cad Sevice	7626	7654		4,800
Starting Point	7591	7593	7627	11,200
	7656			
Workforce Advantage	7549			<u>640</u>
				<u>\$ 168,465</u>

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**SCHEDULE OF SELECTED VENDOR CONTRACTS
GROUP REFERRAL FEDERAL CONTRACTS**

FOR THE YEAR ENDED JUNE 30, 2017

<u>School</u>	<u>Contract Number</u>	<u>Contract Amount</u>
National Career Institute	7653	\$ 20,915
Project Urban Suburban Environments	7596	<u>135,985</u>
		<u>\$ 156,900</u>

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017
WITH
INDEPENDENT AUDITOR'S REPORT**

DRAFT

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
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DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Jersey City Office of Employment and Training, Inc.
Jersey City, New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements of Jersey City Office of Employment and Training, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the year, then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. 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 auditor's 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 entity'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 entity'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.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award and the State of New Jersey OMB Circular 15-08, is presented for purposes of additional analysis and are not a required part of the financial statements. Also, the schedules of vendor contracts – classroom and individual referral contracts – federal awards is also presented for purposes of additional analysis and are 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 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 information is fairly stated, in all material respects, in relation to the 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 November __ 2018, on our consideration of Organization’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Organization’s internal control over financial reporting and compliance.

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

November __, 2018
Bayonne, New Jersey

DRAFT

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
STATEMENTS OF FINANCIAL POSITION**

JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash	\$ 231,942	\$ 381,744
Grants Receivable	1,503,846	1,365,706
Security Deposits	12,400	12,400
Prepaid Expenses	58,352	-
Total Assets	<u>\$ 1,806,540</u>	<u>\$ 1,759,850</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts Payable and Accrued Expenses	<u>\$ 864,897</u>	<u>\$ 640,664</u>
Total Liabilities	<u>\$ 864,897</u>	<u>\$ 640,664</u>
Net Assets:		
Unrestricted	<u>941,643</u>	<u>1,119,186</u>
Total Liabilities and Net Assets	<u>\$ 1,806,540</u>	<u>\$ 1,759,850</u>

See Accompanying Notes to Financial Statements

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
STATEMENTS OF ACTIVITIES**

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018			2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
REVENUE						
Federal Grants	\$ -	\$ 3,227,009	\$ 3,227,009	\$ -	\$ 3,921,872	\$ 3,921,872
State Grants	-	558,562	558,562	-	1,520,342	1,520,342
In-Kind Revenue	-	157,930	157,930	-	189,280	189,280
Contributions	500	-	500	4,350	-	4,350
Miscellaneous Revenue	-	-	-	-	59,178	59,178
Net Assets Released from Restriction	3,943,501	(3,943,501)	-	5,690,672	(5,690,672)	-
Total Revenue	3,944,001	-	3,944,001	5,695,022	-	5,695,022
EXPENSES						
Program Services	3,682,229	-	3,682,229	4,665,508	-	4,665,508
Management and General	439,315	-	439,315	449,646	-	449,646
Total Expenses	4,121,544	-	4,121,544	5,115,154	-	5,115,154
Change in Net Assets	(177,543)	-	(177,543)	579,868	-	579,868
Net Assets, July 1	1,119,186	-	1,119,186	539,318	-	539,318
Net Assets, June 30	<u>\$ 941,643</u>	<u>\$ -</u>	<u>\$ 941,643</u>	<u>\$ 1,119,186</u>	<u>\$ -</u>	<u>\$ 1,119,186</u>

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	For the Year Ended June 30, 2018			For the Year Ended June 30, 2017		
	Program Services	Management and General	Total	Program Services	Management and General	Total
Salaries	\$ 1,426,580	\$ 288,131	\$ 1,714,711	\$ 2,065,682	\$ 311,684	\$ 2,377,366
Payroll Taxes	144,917	26,245	171,162	190,588	25,814	216,402
Employee Benefits	538,542	119,030	657,572	697,625	87,829	785,454
Total Salaries & Benefits	<u>2,110,039</u>	<u>433,406</u>	<u>2,543,445</u>	<u>2,953,895</u>	<u>425,327</u>	<u>3,379,222</u>
Training	760,148	-	760,148	833,008	-	833,008
Professional Fees	72,932	840	73,772	141,960	11,874	153,834
Rent	317,195	-	317,195	244,588	840	245,428
Supplies	28,413	160	28,573	39,480	788	40,268
Insurance	38,493	-	38,493	15,971	2,241	18,212
Utilities	19,107	-	19,107	28,734	644	29,378
Communications	50,733	2,850	53,583	34,515	1,253	35,768
Maintenance and Repairs	22,240	312	22,552	24,088	788	24,876
Printing and Postage	11,382	67	11,449	17,950	635	18,585
Meetings and Conferences	995	-	995	1,788	210	1,998
Equipment Rental and Purchases	17,347	1,615	18,962	16,470	930	17,400
WIB Wages	61,214	-	61,214	57,691	4,116	61,807
Dues and Subscriptions	8,732	-	8,732	712	-	712
Participant Costs	1,940	-	1,940	58,663	-	58,663
Travel	2,069	65	2,134	1,708	-	1,708
In Kind Services	157,930	-	157,930	189,280	-	189,280
Miscellaneous	1,320	-	1,320	5,007	-	5,007
Total Expenses	<u>\$ 3,682,229</u>	<u>\$ 439,315</u>	<u>\$ 4,121,544</u>	<u>\$ 4,665,508</u>	<u>\$ 449,646</u>	<u>\$ 5,115,154</u>

See Accompanying Notes to Financial Statements

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
STATEMENTS OF CASH FLOWS**

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
Cash Flows from Operating Activities:		
Change in Net Assets	\$ (177,543)	\$ 579,868
Adjustment to Reconcile Change in Net Assets to Net		
Cash Provided by Operating Activities:		
(Increase) in Grants Receivable	(138,140)	(538,995)
(Increase) in Prepaid Expenses	(58,352)	
(Increase) in Security Deposits	-	(12,400)
Increase in Payables and Accrued Expenses	224,233	210,905
(Decrease) in Deferred Revenue	-	(4,332)
	(149,802)	235,046
Net Cash Provided by Operating Activities	(149,802)	235,046
Net Increase in Cash	(149,802)	235,046
Cash, July 1	381,744	146,698
Cash, June 30	\$ 231,942	\$ 381,744

See Accompanying Notes to Financial Statements

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 1: NATURE OF ACTIVITIES

The Jersey City Office of Employment and Training, Inc. (the “Organization”) is a nonprofit corporation. Its purpose is to help the community to work through personal outreach services, workshops to prepare job seekers, intensive services for qualified customers to administer job training programs for youths and unskilled adults who are economically disadvantaged or who have other special needs. The primary service delivery area is the City of Jersey City.

The programs administered by the Organization are funded through the New Jersey Department of Labor with federal funds from the Workforce Investment Act (WIA) which was replaced by the Workforce Innovation Opportunity Act (WIOA) effective July 1, 2015 and with various funding from other federal and state sources. These programs operate with an annual plan and budget under a contract approved by the Mayor of Jersey City, the Workforce Investment Board (WIB), and the New Jersey Department of Labor’s Commission.

Description of Program and Supporting Services

The following program and supporting services are included in the accompanying financial statements:

- Workforce Innovation Opportunity Act (WIOA) (formerly Workforce Investment Act)
Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through individual contracts for training.
- Temporary Assistance to Needy Families and Workforce Development Program
Provides resources to adult, youth and displaced workers to obtain job training to provide necessary skills to obtain employment through group contracts for training.
- Literacy Program
Assist individuals to obtain basic skills in order to obtain a General Educational Development (GED) certificate.
- Supplemental Nutrition Assistance Program
The program offers nutrition assistance to eligible, low income individuals and families and provides economic benefits to communities.
- Second Chance Act Reentry Initiative and One Stop Offenders Program
The program is designed to help communities develop and implement comprehensive and collaborative strategies that address the challenges posed by offender reentry and recidivism reduction. In addition, Organization provides administrative services for the One Stop Offenders Program.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 1: NATURE OF ACTIVITIES (Continued)

Description of Program and Supporting Services (Continued)

- Community Service Block Grant and Community Development Block Grant Programs
The programs offer workshops that address both concrete skills and attitudes that can affect success.
- Parolee Employment Placement Program
The program provides resources for recently paroled individuals to obtain necessary skills to obtain employment
- Community Resource Center Program
The program utilizing tailored supervision to the needs of Supervised Offenders as an alternative to further incarceration as well as to provide assistance as it relates to the need of educational, employment, life skills, substance abuse assessment, education and treatment and related programming.
- Department of Transportation – Ladders of Opportunities
The program provides training to individuals for opportunities with the transportation industry.

Management and General

Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of the Organization's program strategy; secure proper administrative functioning of the Board of Directors; maintain competent legal services for the program administration; and manage the financial and budgetary responsibilities of the Organization.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Grants Receivable

Grants receivable are stated at the amount management expects to be reimbursed by federal or state funding agencies.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For the purpose of the statement of cash flows, Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Furniture and Equipment

Organization capitalizes all expenditures for property and equipment in excess of \$5,000. Furniture and equipment are carried at cost. Donated furniture and equipment are carried at fair value at the date of donation. Depreciation is computed using the straight-line basis over the estimated useful life of the asset. Proceeds from the sale of assets are used as current operating revenues.

Revenue Recognition

Grants and contract awards from Federal and State agencies are recognized as the related expenses are incurred or specified contract benchmarks are fulfilled by the Organization. Amounts received from grants which have not yet been earned under the terms of the agreement are recorded as deferred revenue in the accompanying financial statements.

In kind revenue is recognized if the services (a) create or enhance nonfinancial assets or (b) required specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted depending on the existence or nature of any donor restrictions.

Net Assets

The classification of a non-profit organization's net assets is based on the existence or absence of donor imposed restrictions. It requires that the amounts for each of the classes of net assets – unrestricted, temporary restricted, and permanently restricted – be displayed in the statement of financial position and the amount of change in each of the classes of net assets be displayed in the statement of activities.

Unrestricted – The part of net assets that is neither permanently nor temporarily restricted by donor imposed stipulations.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets (Continued)

Temporarily Restricted – Net assets resulting from grant awards and contributions and other inflows of assets whose use by Organization is limited by donor-imposed stipulations that either expired by passage of time or can be fulfilled and removed by actions of Organization pursuant to those stipulations. When such stipulations end or are fulfilled, such temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities. At June 30, 2018 and 2017 the Organization did not have any temporarily restricted net assets.

Permanently Restricted – Net assets resulting from contributions and other inflows of assets whose use by the Organization is limited by donor imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. At June 30, 2018 and 2017 the Organization did not have any permanently restricted net assets.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Advertising Costs

Organization uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed as incurred. During the years ended June 30, 2018 and 2017, Organization's advertising costs totaled \$ -0- respectively.

Concentration of Grants

Approximately 95% of Organization's funding is provided by federal and State Agencies for the years ended June 30, 2018 and 2017 respectively.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 3: CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

Organization maintains its cash balances in one financial institution located in Jersey City, New Jersey. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. Organization's uninsured cash balances total \$115,287 and \$130,574 for the years ended June 30, 2018 and 2017, respectively.

NOTE 4: REPORTING ENTITY

Pursuant to GASB Statement No. 14, as amended, the Organization is a component unit of the City of Jersey City, State of New Jersey because the City of Jersey City is financially accountable for the Jersey City Workforce Development Board area grants designated to the Organization. The Organization would be a discretely presented component unit of the City of Jersey City, however the City of Jersey City reports in accordance with financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that do not require such presentation. As a nongovernmental component unit issuing separate financial statements, the Organization is not required to comply with GASB Accounting Standards, but only disclose that it is a component unit of the City of Jersey City.

NOTE 5: ACCOUNTS RECEIVABLE

At June 30, 2018 and 2017 the breakdown of Organization accounts receivable between Federal and State funding sources is as follows:

	2018	2017
Grants Receivable:		
Federal	\$ 1,440,071	\$ 1,222,762
State	63,775	142,944
Total Grant Receivable	\$ 1,503,846	\$ 1,365,706

NOTE 6: LEASE COMMITMENTS

Organization has several operating leases, primarily for rental space. On June 22, 2015, the Organization entered into a three year operating lease for the office space located in Jersey City, New Jersey. In lieu of rent, Organization shall be responsible for \$108,000 worth of repairs to the leased premise which represents the entire rent obligation for the term of the lease.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 6: LEASE COMMITMENTS (Continued)

On January 1, 2005, Organization entered into a 20 year operating lease for office space located at 438 Summit Avenue in Jersey City. Organization pays a base rent plus utilities on a monthly basis which varies.

On September 1, 2014, Organization entered into a 5 year operating lease for office space in Jersey City, New Jersey. The lease premise consist of approximately 8,000 square feet, with a minimum annual rent in the amount of \$9,600 per year.

Organization will be obligated to pay future minimum rental payments under the term of the leases as follows:

Year Ended June 30,	Total
2019	\$ 279,012
2020	284,482
2021	297,026
2022	311,877
2023	297,026
Thereafter	<u>2,486,476</u>
Total	<u>\$ 3,955,899</u>

Rent expense was \$317,195 and \$245,428 for the years ended June 30, 2018 and 2017, respectively.

NOTE 7: PENSION PLAN – (NEEDS TO BE UPDATED)

The Organization have a noncontributory defined contribution plan for substantially all of its employees. The annual contribution is based upon a percentage of qualified compensation, less forfeitures, as defined in the plan. Pension expense was \$ _____ and \$138,464 for the years ended June 30, 2017 and 2016, respectively.

NOTE 8: RELATED ENTITIES

Organization and the New Jersey Reentry Corporation mutually support each other's respective missions through shared administrative and social delivery services.

NOTE 9: CONTINGENCIES

Organization receives substantially all of its support from federal and state governments. A significant reduction in the level of this support may have an effect on the Organization's programs.

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 9: CONTINGENCIES (Continued)

Grants require the fulfillment of certain conditions as set forth in the grant agreement. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, management deems the contingency remote, since by accepting grants and their terms; it has accommodated the objectives of the organization to the provisions of the grant.

NOTE 10: INCOME TAXES

Uncertain Tax Positions - Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

NOTE 11: SUBSEQUENT EVENTS

Subsequent events were evaluated through November __, 2018, which is the date the financial statements were available to be issued.

DRAFT

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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INDEPENDENT AUDITOR'S 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*

To the Board of Directors of
Jersey City Office of Employment and Training, Inc.
Jersey City, 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 audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Jersey City Office of Employment and Training, Inc. (the "Organization), which comprise the statement of financial position as of June 30, 2018 and 2017 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November __, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jersey City Office of Employment and Training, Inc.'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 Jersey City Office of Employment and Training, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Jersey City Office of Employment and Training, Inc.'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.

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. 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 Jersey City Office of Employment and Training Inc. 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

November __, 2018
Bayonne, New Jersey

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08

To the Board of Directors of
Jersey City Office of Employment and Training, Inc.
Jersey City, New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited Jersey City Office of Employment and Training, Inc.'s (the "Organization"), compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey State Aid/Grant Compliance Supplement that could have a direct and material effect on each of Jersey City Office of Employment and Training Inc.'s major federal and state programs for the year ended June 30, 2018. Jersey City Office of Employment and Training, Inc.'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 its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Jersey City Office of Employment and Training, Inc.'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, State of New Jersey; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*; and *New Jersey OMB's Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, the Uniform Guidance and New Jersey OMB's 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 or state program occurred. An audit includes examining, on a test basis, evidence about the Jersey City Office of Employment and Training, Inc.'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 Jersey City Office of Employment and Training, Inc.'s compliance.

Opinion on Each Major Federal and State Program

In our opinion, the Jersey City Office of Employment and Training Inc.'s complied, in all material respects, with the type 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 June 30, 2017.

Report on Internal Control Over Compliance,

Management of the Jersey City Office of Employment and Training Inc.'s is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Jersey City Office of Employment and Training Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or 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 New Jersey OMB's 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 Jersey City Office of Employment and Training Inc.'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 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.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 New Jersey OMB's Circular 15-08. Accordingly, this report is not suitable for any other purpose.

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

November __, 2018
Bayonne, New Jersey

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FOR THE YEAR ENDED JUNE 30, 2018

Grant/Program Title	CFDA Number	Pass Through Grant Number	Grant Period		Grant Award	June 30, 2017			Cash Received	Expenditures	Adjustments	June 30, 2018		Cumulative Expenditures
			From	To		Accounts Receivable	Deferred Revenue	Accounts Receivable				Deferred Revenue		
United States Department of Agriculture														
Passed through the New Jersey Department of Health and Human Services														
*Supplemental Nutrition Assistance Program (SNAP)	10.551	33-2427-100-2224	01/01/16	12/31/16	\$ 274,034	\$ 59,078	\$ -	\$ (59,078)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,034
*Supplemental Nutrition Assistance Program (SNAP)	10.551	33-2427-100-2224	01/01/17	12/31/17	258,213	-	-	(190,499)	258,213	-	-	67,714	-	258,213
Total United States Department of Agriculture						59,078	-	(249,577)	258,213	-	-	67,714	-	
United States Department of Housing and Urban Development														
Passed through the City of Jersey City														
Community Development Block Grant	14.218	8050-100-184	01/01/17	12/31/17	120,713	120,713	-	(120,713)	-	-	-	-	-	120,713
Community Development Block Grant	14.218	8050-100-184	01/01/18	12/31/18	92,000	-	-	-	92,000	-	-	92,000	-	92,000
Total Community Development Block Grants						120,713	-	(120,713)	92,000	-	-	92,000	-	
Total United States Department of Housing and Urban Development						120,713	-	(120,713)	92,000	-	-	92,000	-	
United States Department of Labor														
Passed through the State of New Jersey Department of Labor														
Workforce Innovation Opportunity Act (WIOA Cluster):														
*Workforce Innovation Opportunity Act - Adult	17.258	62-4545-100-322	07/01/16	06/30/17	799,710	321,523	-	(518,054)	328,189	-	-	131,658	-	799,710
*Workforce Innovation Opportunity Act - Adult	17.258	62-4545-100-322	07/01/17	06/30/18	654,791	-	-	(110,500)	284,315	-	-	173,815	-	284,315
*Workforce Innovation Opportunity Act - Youth	17.259	62-4545-100-322	07/01/15	06/30/16	882,506	51,878	-	(51,878)	-	-	-	-	-	834,989
*Workforce Innovation Opportunity Act - Youth	17.259	62-4545-100-322	07/01/16	06/30/17	891,342	200,053	-	(553,489)	456,176	-	-	102,740	-	741,229
*Workforce Innovation Opportunity Act - Youth	17.259	62-4545-100-322	07/01/17	06/30/18	737,838	-	-	(50,000)	489,260	-	-	489,260	-	489,260
*Workforce Innovation Opportunity Act - Dislocated Worker	17.278	62-4545-100-322	07/01/16	06/30/17	543,949	93,855	-	(392,453)	350,092	-	-	51,494	-	543,947
*Workforce Innovation Opportunity Act - Dislocated Worker	17.278	62-4545-100-322	07/01/17	06/30/18	509,238	-	-	(70,000)	241,836	-	-	171,836	-	241,836
Total Workforce Innovation Opportunity Act (WIA) Cluster						667,309	-	(1,746,374)	2,149,868	-	-	1,070,803	-	
Total United States Department of Labor						667,309	-	(1,746,374)	2,149,868	-	-	1,070,803	-	
United States Department of Justice														
Passed through the City of Jersey City														
Second Chance Act Reentry Initiative	16.812	100-054-7550-121	09/01/13	08/31/17	501,725	32,245	-	(32,245)	-	-	-	-	-	349,113
Total United States Department of Justice						32,245	-	(32,245)	-	-	-	-	-	
Total United States Department Justice						32,245	-	(32,245)	-	-	-	-	-	
United States Department of Health and Human Services														
Passed through the New Jersey Department of Health and Human Services														
*Temporary Assistance for Needy Families (TANF)	93.558	33-2427-100-2224	07/01/16	06/30/17	792,894	317,886	-	(315,626)	-	(2,260)	-	-	-	526,082
*Temporary Assistance for Needy Families (TANF)	93.558	33-2427-100-2224	07/01/17	06/30/18	656,168	-	-	(367,018)	539,169	-	-	172,151	-	539,169
Total Temporary Assistance for Needy Families (TANF)						317,886	-	(682,644)	539,169	(2,260.00)	-	172,151	-	
Total United States Department of Health and Human Services						317,886	-	(682,644)	539,169	(2,260.00)	-	172,151	-	
United States Department of Health and Human Services														
Passed through the City of Jersey City														
Community Service Block Grant	93.569	8050-100-184	01/01/17	12/31/17	125,028	35,974	-	(125,028)	89,054	-	-	-	-	125,028
Community Service Block Grant	93.569	8020-078-022920	01/01/18	12/31/18	110,000	-	-	-	23,914	-	-	23,914	-	23,914
Total Community Service Block Grant						35,974	-	(125,028)	112,968	-	-	23,914	-	
Total United States Department of Health and Human Services						35,974	-	(125,028)	112,968	-	-	23,914	-	
United States Department of Transportation														
Ladders of Opportunity Grant	20.unknown	N/A	08/25/15	10/31/17	604,896	21,802	-	(85,364)	77,051	-	-	13,489	-	339,154
Total Ladders of Opportunity Grant						21,802	-	(85,364)	77,051	-	-	13,489	-	
Total United States Department of Transportation						21,802	-	(85,364)	77,051	-	-	13,489	-	
Total Federal Awards:						\$ 1,255,007	\$ -	\$ (3,041,945)	\$ 3,229,269	\$ (2,260)	\$ 1,440,071	\$ -	\$ -	
* - Denotes Major Program														
NA - Information Not Available									558,562			63,775		

JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Account Number	Grant Period		Grant Award	June 30, 2017			Expenditures	Adjustments	June 30, 2018		Cumulative Expenditures
		From	To		Accounts Receivable	Deferred Revenue	Cash Received			Accounts Receivable	Deferred Revenue	
NJ Department of Labor and Workforce Development New Jersey BUILD	N/A	06/30/16	12/31/17	240,000	\$ 39,500	\$ -	\$ (39,500)	\$ -	\$ -	\$ -	\$ -	184,500
Total New Jersey BUILD					39,500	-	(39,500)	-	-	-	-	
Learning Link	N/A	07/01/16	06/30/17	83,000	23,610	-	(23,610)	-	-	-	-	83,000
Learning Link	767-4545-003	07/01/17	06/30/18	149,000	-	-	(127,783)	149,000	-	21,217	-	149,000
Smart Steps	062-4545-100-028	07/01/16	06/30/17	12,038	8,288	-	(8,288)	-	-	-	-	12,038
Smart Steps	780-4545-005	07/01/17	06/30/18	12,038	-	-	-	6,038	-	6,038	-	6,038
Total NJ Department of Labor and Workforce Development					71,398	-	(199,181)	155,038	-	27,255	-	
NJ Department of Community Affairs Passed Through New Jersey Reentry Corporation *One Stop Offenders Program	2017-05161-0072-00	09/01/16	06/30/17	566,675	39,301	-	(406,305)	403,524	-	36,520	-	442,825
Total NJ Department of Community Affairs					39,301	-	(406,305)	403,524	-	36,520	-	
Total State Financial Assistance					\$ 110,699	\$ -	\$ (605,486)	\$ 558,562	\$ -	\$ 63,775	\$ -	

* - Denotes Major Program
NA - Information Not Available

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JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.

**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE YEAR ENDED JUNE 30, 2018**

NOTE 1: BASIS OF PRESENTATION

The schedule of expenditures of federal awards and state financial assistance the (“Schedules”) includes the federal and state grant activity of the Jersey City Office of Employment and Training, Inc. under programs of the federal and state government for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and New Jersey OMB’s Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the accrual basis of accounting. This basis of accounting is described in Note 1 to the basic financial statements. The information in these schedules is presented in accordance with the requirements of the Uniform guidance and the State of New Jersey OMB Circular 15-08. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE 3: RELATIONSHIP OF 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 4: INDIRECT COST RATE

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

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Section 1 - Summary of Auditors' Results

Financial Statement Section

- A) Type of Auditors Report Issued: Unmodified
- B) Internal Control over Financial Reporting:
- 1) Material weakness(es) identified? Yes ✓ No
- 2) Significant deficiency(ies) identified? Yes ✓ None reported
- C) Noncompliance material to basic financial statements noted? Yes ✓ No

Federal Awards Section

- D) Internal Control over major programs:
- 1) Material weakness(es) identified? Yes ✓ No
- 2) Significant deficiency(ies) identified? Yes ✓ None reported
- E) Type of auditor's report on compliance for major program Unmodified
- F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 Section .516 (a) Yes ✓ No

G) Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.258	Workforce Innovation Opportunity Act Cluster:
17.259	Workforce Innovation Opportunity Act -
17.260	Adult
	Youth
	Dislocated Worker

- H) Dollar threshold used to distinguish between Type A and Type B Programs. \$750,000
- I) Auditee qualified as low-risk auditee? ✓ Yes No

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Section 1 - Summary of Auditors' Results

State Awards Section

J) Dollar threshold used to distinguish between Type A and Type B Programs. \$750,000

K) Auditee qualified as low-risk auditee? Yes No

L) Internal Control over major programs:

1) Material weakness(es) identified? Yes No

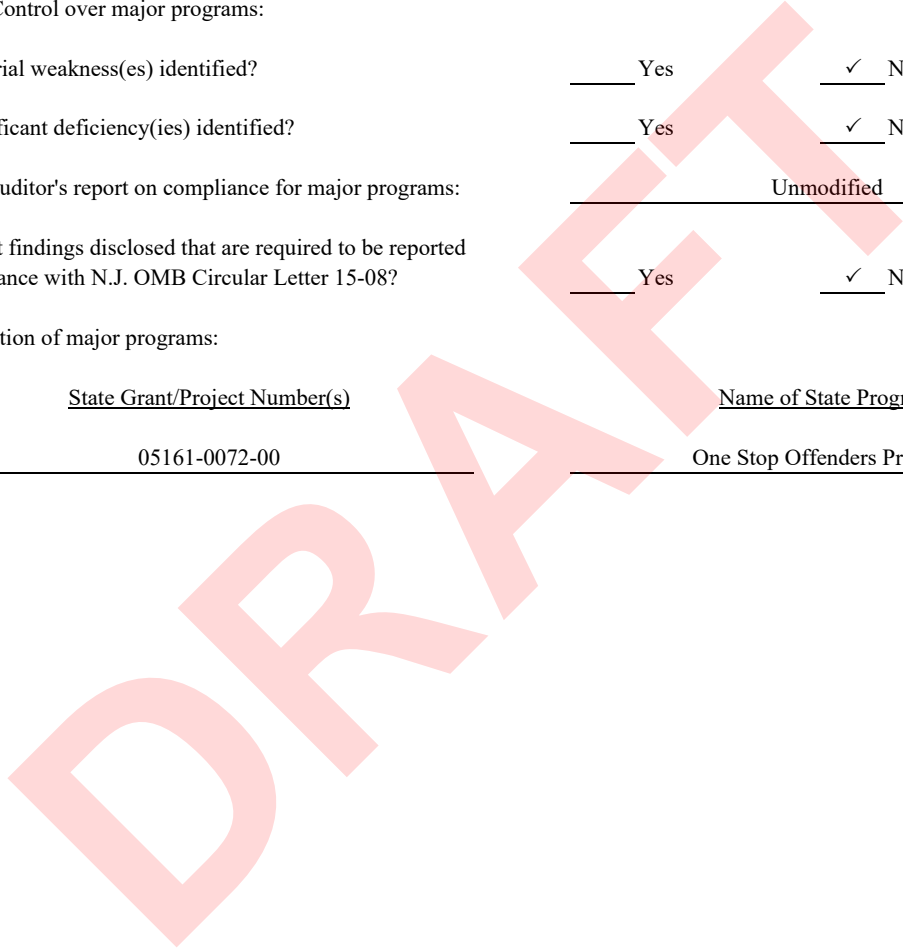
2) Significant deficiency(ies) identified? Yes None reported

M) Type of auditor's report on compliance for major programs: Unmodified

N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular Letter 15-08? Yes No

O) Identification of major programs:

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
05161-0072-00	One Stop Offenders Program



**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

FOR THE YEAR ENDED JUNE 30, 2018

Section II - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of Government Auditing Standards.

No matters were reported

DRAFT

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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

(This section identifies audit findings required to be reported under Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Section .516 of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award and the State of New Jersey OMB Circular 15-08 as applicable*)

FEDERAL AWARDS

No matters were reported

STATE FINANCIAL ASSISTANCE

No matters were reported

DRAFT

**JERSEY CITY OFFICE OF EMPLOYMENT AND TRAINING, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
AS PREPARED BY MANAGEMENT**

FOR THE YEAR ENDED JUNE 30, 2018

This section identifies the status of prior-year audit findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, the Uniform Guidance and New Jersey OMB Circular 15-08.

FINANCIAL STATEMENTS

No matters were reported

FEDERAL AWARDS

No matters were reported

STATE FINANCIAL ASSISTANCE

No matters were reported

Appendix C - Agreements and MOU's with NJ Reentry 2015-2017

Resolution of the Jersey City Employment & Training Programs, Inc.

File No. BOD PY'2015
 Agenda No. I WALK-ON
 BD: November 13, 2015

Title: ACCEPTANCE OF FUNDS FROM THE NEW JERSEY REENTRY CORPORATION FOR THE JERSEY CITY EMPLOYMENT & TRAINING PROGRAM STAFF & SERVICES

RESOLUTION AUTHORIZING JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM TO ENTER INTO AN AGREEMENT WITH THE NEW JERSEY REENTRY CORPORATION AND ACCEPTING FUNDS FOR THE STAFF AND SERVICES ASSISTING REENTRY CUSTOMERS.

WHEREAS, the Jersey City Employment & Training Program, Inc. (JCETP, Inc.) is the administrative entity for the Jersey City Workforce Innovation Opportunity Area (WIOA) / Workforce Innovation and Opportunity Act (WIOA) pursuant to the Workforce Innovation and Opportunity Act (WIOA), Section 121; and

Whereas, the Jersey City Employment and Training Program desires to accept the agreement from the New Jersey Reentry Corporation for the period September 1, 2015 through June 30, 2016.

Whereas, this agreement will provide an advancement of \$452,750.00 for starting costs and additional funding to continue for the entire grant period of three (3) years not to exceed \$3,500,000.

Whereas, this funding will be used for reentry initiatives to effectively service Jersey City reentry customers.

Now Therefore, Be It Resolved that the Jersey City Employment and Training Program does hereby authorize such a agreement and upon receipt of the fully executed funds from the New Jersey Reentry Corporation will expend these funds pursuant to the terms of said MOU between Jersey City Employment and Training Program and the New Jersey Reentry Corporation to deliver services to the reentry population.

Be It Further Resolved that the persons whose names, titles, and signatures appear below are authorized to sign such an agreement.

ADOPTED: November 13, 2015


 Chairperson, JCETP, Inc. Board of Directors


 Clerk to the Board

N.V. Abstain

RECORD OF GOVERNING BOARD VOTE OF FINAL PASSAGE							
Committee Person	AYE	NAY	N.V.	Committee Person	AYE	NAY	N.V.
R. JONES	X			H. PLOTKIN	X		
R. KNAPP	X			A. CAMPBELL	X		
H. NUNEZ	X						
L. MCRAE	X						

Resolution of the Jersey City Employment & Training Programs, Inc.

File No. BOD PY'2015
 Agenda No. I WALK-ON
 BD: November 13, 2015

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 Chairman, JCETP, Inc. Board of Directors


 Clerk to the Board

N.V.: Abstain

RECORD OF GOVERNING BOARD VOTE OF FINAL PASSAGE							
Committee Person	AYE	NAY	N.V.	Committee Person	AYE	NAY	N.V.
R. JONES	X			H. PLOTKIN	X		
R. KNAPP	X			A. CAMPBELL	X		
H. NUÑEZ	X						
L. MCRAE	X						


 James E. McGreevey, Executive Director


 Chief Financial Officer

CONTRACT

THIS AGREEMENT ("CONTRACT") made this 9th day of December, 2015, between and among, NEW JERSEY REENTRY, a New Jersey non-profit corporation, with an address of 398 MARTIN LUTHER KING JR. DRIVE, JERSEY CITY (HUDSON COUNTY), NEW JERSEY, hereinafter referred to as "NJRC"; and the JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, hereinafter referred to as "JCETP," a New Jersey non-profit corporation, with address of 398 MARTIN LUTHER KING JR. DRIVE, JERSEY CITY (HUDSON COUNTY), NEW JERSEY, herein after referred to as "AFFILIATE" and collectively as "the Parties."

I. Purpose and Term

This Contract ("CONTRACT") made by and between NJRC and Affiliate is being entered into in order to set forth the understanding of the parties with respect to:

- A. Maintaining a NJRC-approved offender reentry program which follows the model of the NJRC in Jersey City, New Jersey, and;
 1. INTEGRITY HOUSE, INC., with an address at 103 Lincoln Park, Newark (Essex County), New Jersey, will be the sole substance/mental health treatment provider at Affiliate, providing DMHAS licensed treatment at Affiliate, and;
- B. Certifying Affiliate as a NJRC-approved offender reentry program so long as the terms and conditions of this Contract are satisfied and the Contract remains in valid force and effect, and;
- C. Using specified monies granted ("Grant") by New Jersey State Legislation via the New Jersey Department of Community Affairs ("DCA") to NJRC to continue the established court-involved/prisoner reentry program in Jersey City, New Jersey, and;
 1. Data collection in categories set forth by NJRC as a condition of Grant compliance with DCA, and;
- D. This Contract will remain valid subject to Grant funding, Affiliate compliance at the sole discretion of NJRC, and the terms and provisions of this Contract. Any changes in the Grant terms shall apply to NJRC and Affiliate.

II. Mutually-agreed upon Declarations of NJRC and AFFILIATE

A. WHEREAS, the NJRC is a nonprofit corporation with a unique and exceptional evidence-based model of offender reentry services based on addiction/mental health treatment, sober transitional housing, and employment/workforce development. NJRC has a Board of Directors consisting of five (5) former New Jersey Governors, a retired Chief Justice of the New Jersey Supreme Court, and prominent members of the New Jersey clergy, legal, and business communities. NJRC has specific unique and exceptional knowledge, skills, experience, and ability in the myriad of state and federal, legal, regulatory and licensing issues surrounding reentry services, making it an exceptionally valuable and desirable partner to AFFILIATE, and;

1. The NJRC has been recognized by the Office of the Governor as the sole agency to deliver its unique and exceptional model of offender reentry to jurisdictions throughout New Jersey, based on its expertise in the field of offender reentry;
2. The NJRC has built upon the success of the Hudson County/Jersey City offender reentry program by adding services and outreach to bring NJRC's unique and exceptional model of offender reentry statewide;
3. NJRC's unique and exceptional model of offender reentry consists of programs, processes, and practices that demonstrate lower recidivism and relapse rates, and improved employment rates that AFFILIATE seeks to replicate;
4. NJRC's unique and exceptional model of offender reentry has attracted partnerships that are otherwise unavailable to AFFILIATE including, but not limited to:
 - a. Streamlined identification services through specific state-agency partnerships such as the New Jersey Motor Vehicle Commission;
 - b. Over fifty (50) pro bono lawyers via the New Jersey State Bar Association - Young Lawyers

Division, to clear legal issues that serve as barriers to employment;

- c. Recognition of a NJRC-approved offender reentry program as a Work First New Jersey (WFNJ) activity for General Assistance recipients via New Jersey Department of Human Services, Division of Family Development Order No. DFD-15-03-01;
 - d. Housing vendors that provide a form of sober shelter that serves to simultaneously decrease homelessness while contributing to low relapse and recidivism rates;
 - e. Advanced research, implementation, coordination, and utilization of public health systems to bolster physical, mental, medical, and addiction services, and relapse and recidivism outcomes for the reentry population;
 - f. Advanced research, implementation coordination, and utilization of interconnected municipal, county, state, federal, public and private systems to bolster physical, mental, medical, and addiction services, and relapse and recidivism outcomes for the reentry population;
 - g. Advanced research, implementation coordination, and utilization of private and public grant funding sources and joint grant applications;
 - h. Third-party outcome verification by Rutgers University - School of Criminal Justice and independent data analysis/evaluation for standardized data sets and outcomes;
 - i. Coordinated information sharing and implementation of best practices on a statewide basis.
- B. WHEREAS, AFFILIATE recognizes that partnership with NJRC is essential to an effective offender reentry program in order to follow best practices in the field of reentry via NJRC's unique and exceptional model of offender reentry, and;
- 1. AFFILIATE has fully familiarized itself with the requirements of the NJRC model and has reviewed

relevant documentation related to the model including, but not limited to, the NJRC Prospectus, the monthly reporting form, and the final reporting form.

2. AFFILIATE has fully familiarized itself with the requirements of the Grant.
- C. WHEREAS, AFFILIATE will develop an NJRC-approved offender reentry program that follows the NJRC model, and AFFILIATE considers NJRC's unique and exceptional model, training, assistance, third-party verification, and partnerships to be an essential element of AFFILIATE's reentry program, and;
- D. WHEREAS, this CONTRACT articulates the respective roles and responsibilities of NJRC and AFFILIATE in relation to starting a NJRC-approved offender reentry program, maintaining a partnership with NJRC, as well as the parties' respective roles relative to the Grant and;
- E. WHEREAS, AFFILIATE will start a NJRC-approved Reentry Program to provide services to individuals with co-occurring substance abuse and mental disorders, who are in need of treatment in order to successfully complete their supervision, reduce recidivism, and promote public safety, and;
- F. WHEREAS, the NJRC and AFFILIATE have a mutual interest in providing services to individuals with co-occurring substance abuse and mental disorders (via the DMHAS licensed provider set forth above), who are in need of services in order to successfully complete their supervision, reduce recidivism, and promote public safety, and;
- H. WHEREAS, the NJRC and AFFILIATE have a mutual interest in coordinating substance abuse and mental health treatment with correctional planning to encourage participation in treatment and to help treatment providers incorporate correctional requirements as treatment goals.

III. Nondisclosure; Sole Reentry Partner

- A. The Parties agree that they shall not disclose any of the items submitted and exchanged without the provider's express written consent, as unintended/unauthorized

disclosure could severely negatively impact the each of the Parties' interests.

- B. Affiliate agrees that NJRC will be its sole reentry partner, and that any additional partner must be approved in writing by NJRC as a condition of the Contract. NJRC agrees that it will not certify another reentry program in Hudson County without the Affiliate's express written consent.

IV. Statement of Work

Affiliate will perform the work and meet the deliverables set forth in Appendix A. Affiliate assures performance with and within the period of this Contract, and will immediately report any conditions that may adversely affect performance to NJRC as soon as they become known. Any fraud or suspected fraud involving Grant funds must be reported to NJRC within forty-eight (48) hours.

V. Budget and Payment Information

- A. NJRC will provide the amount set forth in Appendix B in the following manner, subject to the availability of funds and the other provisions of this contract:
 - 1. NJRC will provide an initial payment of Two Hundred Forty Three Thousand Six Hundred dollars (\$243,600).
 - 2. NJRC will provide Two Hundred Forty Three Thousand Six Hundred dollars (\$243,600), one hundred and eighty days (180) after the initial allocation.
 - 3. NJRC will purchase or reasonably reimburse (only with NJRC's advanced written consent) for the items listed in Appendix B, and NJRC specifically reserves this right to enhance its bulk purchasing power for statewide reentry sites.
 - 4. The amounts set forth in Paragraph V(A) (1) - (3) shall be reduced if assumed by NJRC.

Affiliate plans to expend funds provided by NJRC as set forth in Appendix B, and will notify NJRC immediately in writing of any anticipated budget changes for NJRC's sole approval.

VI. Employees

NJRC will select any employee it funds at its sole discretion, not including the Executive Director and administrative/financial staff.

VII. Data Collection, Reporting Requirements and Records

- A. Affiliate agrees that Data Collection and Reporting are essential non-delegable duties and essential terms of the Contract, since NJRC must report data to DCA as a condition of the Grant.
 - 1. Affiliate agrees to collect all data and draft all reports necessary to effect and execute the requirements of the Grant within a timeframe necessary to meet Grant requirements.

- B. NJRC will build and customize a Salesforce database for Affiliate who expressly agrees to use this system and capture the listed data points. If the Salesforce database system is altered or updated throughout the term of this Grant, Affiliate's obligations will remain the same.
 - 1. Affiliate will ensure that data is being accurately entered as soon as possible.
 - 2. NJRC will train Affiliate at its facility to assist Affiliate's ability to use the Salesforce database system.
 - 3. Affiliate will train its staff in data collection practices and will require its staff to verify data inputs for timeliness and accuracy.

- C. Affiliate agrees to cooperate with any monitoring, evaluation and/or audit necessary to effect and execute the requirements of the Grant by NJRC or its designees or authorized agents.

- D. All documents, patents, copyrights, data, studies, surveys, drawings, maps, models, photographs, films, duplicating plates, reports, plans and other materials prepared by Affiliate in connection with the Grant are the property of the NJRC and shall be delivered to NJRC upon request. Affiliate shall retain all of these records for seven (7) years. Affiliate shall first notify NJRC of its intent to destroy records at least thirty (30) days in advance of

record destruction so that NJRC may request copies of the items to be destroyed.

VIII. Insurance

- A. Affiliate shall ensure that every officer, director, employee, agent and/or assignee who is authorized to act on Affiliate's behalf for the purpose of satisfying any term of this Contract is insured.
- B. The insurance to be provided by Affiliate shall be as follows:
1. Occurrence Form Comprehensive General Liability Insurance or its equivalent: The minimum limit of liability shall be \$1,000,000 per occurrence as a combined single limit for bodily injury and property damage. The above required Comprehensive General Liability Insurance policy or its equivalent shall name NJRC, its officers, and employees as "Additional Insureds" and include the blanket additional insured endorsement or its equivalent.
 2. Automobile Liability Insurance which shall cover any automobile used by the insured, its employee(s), agent(s) and/or assignee(s). Limits of liability for bodily injury and property damage shall not be less than \$1,000,000 per occurrence as a combined single limit. NJRC must be named as an "Additional Insured" and include the blanket additional insured endorsement or its equivalent.
 3. Worker's Compensation Insurance applicable to the laws of the State of New Jersey and Employers Liability Insurance with limits that can be made directly or by an umbrella policy of not less than:
 - a. \$1,000,000 BODILY INJURY, EACH OCCURRENCE;
 - b. \$1,000,000 DISEASE EACH EMPLOYEE;
 - c. \$1,000,000 DISEASE AGGREGATE LIMIT

IX. Subcontracting

Affiliate shall not subcontract any obligation required by this Contract without the express written consent of NJRC.

X. Modifications

This Contract may be amended, modified or supplemented at any time, in writing, by mutual consent of the undersigned or their designees.

XI. Termination

- A. NJRC may terminate this Contract if directed by the State of New Jersey, its departments, representatives and/or designees including, but not limited to DCA. Affiliate waives all rights, claims and damages, in law and equity if this Contract is terminated as set forth in this Paragraph.
- B. NJRC may terminate this Contract when it has determined that Affiliate has failed to provide the services specified, or failed to comply with any of the provisions contained in this Contract, or otherwise breached any agreement with NJRC. If Affiliate fails to perform in whole or in part under this Contract, or fails to make sufficient progress so as to endanger performance, or otherwise breaches the terms of this Contract, NJRC will notify affiliate in writing.
1. Affiliate has ten (10) business days in which to respond with a corrective action plan acceptable to NJRC in its sole discretion. If Affiliate does not respond or if the corrective action plan is unsatisfactory to NJRC at its sole discretion, NJRC will serve a termination notice upon Affiliate which will become effective ten (10) days after receipt. In the event of such termination, NJRC shall only be liable for payment of services rendered prior to the effective date of termination under the agreed upon payment terms, provided such services are performed in accordance with this Contract and in accordance with the NJRC model.
- C. Affiliate agrees that major changes to the Grant and this Contract, both in terms of program content and funding levels, may be required prior to its implementation or during the term of its operations due to new or revised legislation, regulations, and/or executive orders.

Affiliate agrees that any such changes deemed necessary by such legal or regulatory changes shall be immediately incorporated into this Contract, and shall not require any additional consideration.

XII. Disputes and Governing Law

- A. Affiliate agrees to attempt to resolve disputes arising from this Contract in lieu of litigation, and assures Contract performance while any dispute is pending.
- B. This Agreement shall be governed by the Laws of the State of New Jersey. Any and all claims relating to or arising out of this Agreement shall be litigated in the Hudson County Vicinage of the Superior Court of New Jersey.

XIII. Counterparts

This Agreement may be executed in one or more counterparts, all of which shall be considered one and the same agreement, and shall become effective when one or more counterparts have been signed by each of the parties hereto and delivered to the other parties.

XIV. Severability

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

XV. Integration

- A. This Contract, along with any exhibits, appendices, addenda, schedules, and amendments hereto, encompasses the entire Contract of the parties, and supersedes all previous understandings and Contracts between the parties, whether oral or written.
- B. The parties hereby acknowledge and represent, by affixing their hands and seals hereto, that said parties have not relied on any representation, assertion, guarantee, warranty, collateral contract or other assurance, except those set out in this Contract, made by or on behalf of any

other party or any other person or entity whatsoever, prior to the execution of this Contract.

- C. The parties hereby waive all rights and remedies, at law or in equity, arising or which may arise as the result of a party's reliance on such representation, assertion, guarantee, warranty, collateral contract or other assurance, provided that nothing herein contained shall be construed as a restriction or limitation of said party's right to remedies associated with the gross negligence, willful misconduct or fraud of any person or party taking place prior to, or contemporaneously with, the execution of this Contract.

XVI. Notices

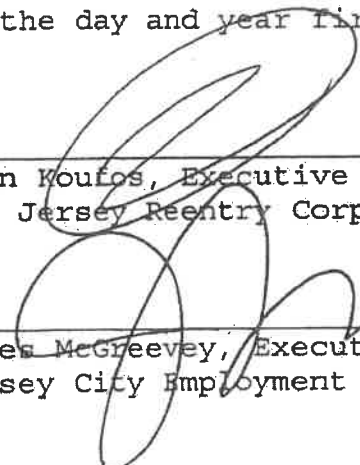
- A. All correspondence and notices to the NJRC regarding this Contract should be addressed to:

John Koufos, Executive Director
New Jersey Reentry Corporation (NJRC)
398 Martin Luther King Jr. Drive
Jersey City, New Jersey 07305

- B. All correspondence and notices to Affiliate regarding this Contract should be addressed to:

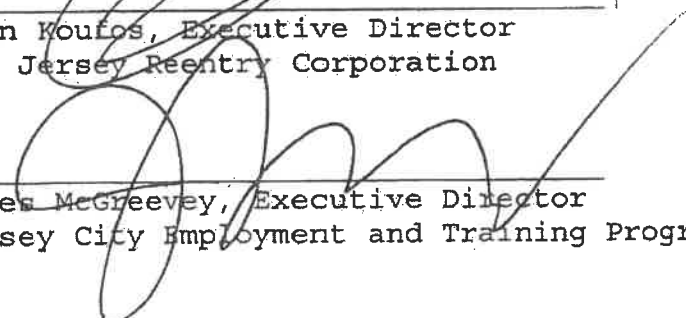
James McGreevey, Executive Director
Jersey City Employment and Training Program
398 Martin Luther King Jr. Drive
Jersey City, New Jersey 07305

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first above written.



John Koufos, Executive Director
New Jersey Reentry Corporation

12-9-15
Date



James McGreevey, Executive Director
Jersey City Employment and Training Program

12/9/15
Date

ALL FIGURES SUBJECT TO CHANGE

JCETP Budget

Item	Salary	FTE	Total
------	--------	-----	-------

Salaries

Case Managers (3): one must be LSW/LCSW

Employment Specialist (1)

Community Outreach Specialist (1)

Social Media Specialist (1)

Payroll/AP/AR (1)

Total Salaries

		3	\$170,000
	55,000	1	\$55,000
	45,000	1	\$45,000
	35,000	1	\$35,000
	65,000	1	\$65,000
			\$325,000

WC, taxes and benefits

WC, taxes and benefits

% of salary

0.3

\$97,500.00

Quality Assurance/Operations (non-fringe)

\$40,000.00

Total Salaries and Benefits

\$462,500

Facility/Computers Room equipment and service

(2) Printers

Large Screen TV

IT services (12 months)

Computer room supplies (12 months)

Utilities (12 months)

Facility Operating Costs (12 months)

Maintenance (12 months)

Total

NJRC will provide up to \$1,000 value	1,000
NJRC will provide up to \$1,000 value	1,000
NJRC will provide up to \$14,400 value	14,400
NJRC will provide up to \$2,000 value	2,000
12,000	
7,700	
5,000	
24,700	

Furnishings and Equipment for Case Managers and Employment Specialists

Software LSI R

TABE Testing

(4) Cell phones (12 months)

Office Supplies (12 months)

Bus tickets (12 months)

TOTAL

NJRC will provide	
NJRC will provide	
NJRC will provide up to \$3,600 value	3,600
NJRC will provide up to \$2,000 value	2,000
NJRC will provide	
5,600	

Furnishings for Group Meeting Room

Supplies for group meetings

TOTAL

NJRC will provide up to \$1,500 value	1,500

TOTAL

\$487,200

\$243,600 initial allocation

Note: the underlined items were added together to calculate the total amount

Facilities

11




11.12.17.18

Hudson County/Headquarters
Martin's Place
398 Martin Luther King Jr. Dr.
Jersey City, NJ 07305
P: 551.222.4323 • F: 201.630.4187

Essex County
Greater Newark Conservancy
32 Prince Street
Newark, NJ 07103
P: 973.642.4646 • F: 973.400.8234

Passaic County
147 Montgomery Street
Paterson, NJ 07501
P: 551.256.9062 • F: 201.604.5420

Ocean County
310 Main Street, Suite 3B
Toms River, NJ 08753
P: 848.238.7000 • F: 201.604.5433

DATE: August 18, 2016
FROM: JGK 
TO: DMU
CC: MCP
RE: **NJRC Budget Allocation to JCETP**

This Memo supersedes any previous contract(s) between JCETP and NJRC and results in the potential for a net increase in funds to JCETP, for a maximum potential allocation of \$566,675. However, JCETP must only bill in accordance with these line items.

Attached please find a budget prepared by DMU and accepted by the NJRC Board of Directors on August 17, 2016.

This provides funding for the following positions to be allocated to JCETP:

- \$50,000 – Facility Director: Helena Muhammad
- \$175,000 – Case Managers: Edith Palmieri, Melissa Percifield, Case Manager TBD
- \$39,750 – Legal Counsel: William Lim, Esq.
- \$55,000 – Employment Specialist: Robert Cervino
- \$95,925 - Suitable fringe for the three categories listed above (maximum number)
- \$55,000 – Program Analyst: Marie C. Pryor, Ph.D.
- \$65,000 – Asst. Controller: Deophister M. Uffer
- \$14,000 – Rent
- \$12,000 – Utilities
- \$5,000 – Maintenance

JCETP has received a \$75,000 advance toward these specific expenses on/about June 21, 2016.

Paid to JCETP

ADMINISTRATIVE PERSONNEL

Chief Financial Officer	-
2 Accountants/Bookkeepers	-
HR Coordinator	-
Executive Director	-
Clinical Program Director	-
Total Salaries	-
Taxes(15%)	-
Total With no Fringe Benefits	-

PROGRAM PERSONNEL COSTS

4 Facility Directors	50,000
14 Case Managers	175,000
7 Employment Specialist	55,000
1 Case Manager (USDOT)	-
1 Employment/Operations Director	-
1 Social Media Coordinator	-
1 Legal Counsel	39,750
3 Intake Coordinator	-
4 Drivers	-
1 Sales Force Administrator	-
1 Media Specialist	-
1 Para Legal/Program Coordinator	-
1 Transportation Operations	-
1 Community Outreach	-
1 Director of Finance	-
2 Green Nutritionists/Horticulturalists	-
Salary Total	319,750
Fringe (30%)	95,925
Total	415,675

PERSONNEL WITH NO BENEFITS

Program Analyst	55,000
Assistant Controller-Program Budget	65,000
Advance Psychiatric Nurse	-
Total Salaries Paid to JCETP with no Benefits	120,000

Total Personnel 535,675

PROFESSIONAL SERVICES

Grant Writer/Manager	-
Corrections Consultant	-
Annual Audit Fee	-
Payroll processing services	-
Total	-

TRAVEL AND MEETINGS

Travel	-
subtotal	-

LEGAL SERVICES

NJSBA Legal Seminars	-
subtotal	-

OCCUPANCY COSTS

Facility Operating Costs (Rent)	14,000
Utilities	12,000
Facility Maintenance	5,000
Facility Operating Costs (non-rent)	-
Total	31,000

COMMUNICATION COSTS

Telephone/internet
IT Services 12 months
Website Services
Total

OFFICE SUPPLIES

Office Supplies
Total

EQUIPMENT

Security Costs
Financial Edge Annual Maintenance Fees
3 Van purchases
Computer Equipment
Desks/chairs
Vehicle Gas and Maintenance
Total

INSURANCE

Insurance
D&O Insurance
Vehicle Insurance
Total

HOUSING

Housing

OTHER COSTS

ORAS
TABE
Bus tickets/transport
Participant costs
4 Safes
MAT Program Costs
Green Nutrition Program
Printing
Healthy Food for GNP
Total

Grand Total of Expenses

566,675

TOTAL FY17 REVENUE

Diff (surplus)

Reviewed By
Deophister Uffer

Date:

JERSEY CITY EMPLOYMENT & TRAINING PROGRAM

REENTRY • EMPLOYMENT • TREATMENT

398 Martin Luther King Jr. Drive • Jersey City, NJ 07305
P: 551.222.4323 F: 201.630.4387

June 21, 2016

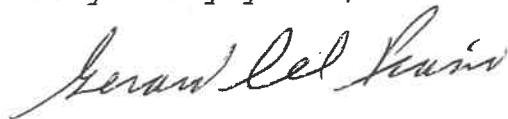
John G. Koufos
New Jersey Reentry
398 Martin Luther King Jr. Drive
Jersey City, New Jersey 07305

RE: NJRC/JCETP Contract


Dear Mr. Koufos:

Please accept this letter as a request for \$75,000 toward the balance of the contract executed on December 9, 2015 between JCETP and NJRC. See Paragraph V(a)(2).

Very truly yours,



Gerard Del Piano
Chief Financial Officer

6.21.2016
Approved per contract 



Essex County
 Greater Newark Conservancy
 32 Prince Street
 Newark, NJ 07103
 P: 973.642.4646 • F: 973.400.8234

Passaic County
 147 Montgomery Street
 Paterson, NJ 07501
 P: 551.256.9062 • F: 201.604.5420

Hudson County/Headquarters*
 Martin's Place
 398 Martin Luther King Jr. Dr.
 Jersey City, NJ 07305
 P: 551.222.4323 • F: 201.630.4187

Ocean County
 310 Main Street, Suite 3B
 Toms River, NJ 08753
 P: 848.238.7000 • F: 201.604.5433

Community Resource Center
 9 Basin Drive, Unit 190
 Kearny, NJ 07032
 P: 973.982.6071 • F: 973.900.9338

DATE: September 21, 2017

FROM: JGK *JV*

TO: DMU

CC: MCP

RE: NJRC BUDGET ALLOCATION TO JCETP (FY18)

This Memo supersedes any prior contract(s) between JCETP and NJRC.

Based on the projected budget of NJRC and JCETP, JCETP will be allocated the maximum amount of **\$419,352** for fiscal year 2018.

Attached, you will find a budget prepared by JCETP and accepted by the NJRC Board of Directors on September 8, 2017

This allocation provides funding for other costs outlined in the budget, Gross Wages, and Fringe Benefits of the following positions

\$49,749- Facility Director: Helena Muhammad

\$6,050-Case manager: Edith Palmieri

\$23,941- Program Analyst, Marie C. Pryor

\$42,250- Employment Specialist: Robert Cervino

\$65,000- Chief Financial Officer: Deophister Uffer

\$47,925-Legal Counsel: William Lim

\$141,287- Total Fringe Benefits

\$7,000- Rent

\$10,000- Utilities & Maintenance

\$26,150- Communications and Other costs

**NJRC PROJECTED BUDGET
FOR FISCAL YEAR 2018**

JCETP ALLOCATION

PERSONNEL COST

Chief Financial Officer	65,000
Program Analyst	23,941
Employment Specialist	42,250
Case Manager	6,050
Facility Directors	49,749
Legal Counsel	47,925
Total Gross Salaries	234,915
Fringe Benefits	141,287
Total	376,202

TRAVEL AND MEETINGS

Travel	250
subtotal	250

OCCUPANCY COSTS

Facility Operating Costs (Rent)	7,000
Utilities	5,000
Facility Maintenance	5,000
Total	17,000

COMMUNICATION COSTS

Telephone/internet	25,000
IT Services 12 months	-
Website Services	-
Total	25,000

OFFICE SUPPLIES

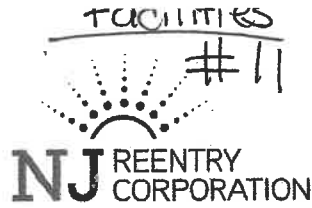
Office Supplies	800
Total	800

OTHER COSTS

Other Miscellaneous cost	100
Total	100

Grand Total of Expenses 419,352

Less Other Operating Cost	Adults	Young	Teens	Eq.	Shop	Literary	Worker	Stewardship	ChC	DDT	MNC	Mitred	Comm-4	Comm	Chof/Chng	Total
Wish Wishes	\$ 10,000	\$ 24,000	\$ 3,000	\$ -	\$ -	\$ -	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 23,050
PTA Adult Fees	\$ 11,800	\$ 11,900	\$ 3,800	\$ -	\$ -	\$ -	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 4,350
Rent	\$ 16,600	\$ 1,250	\$ -	\$ -	\$ -	\$ 1,628	\$ 2,016	\$ -	\$ -	\$ -	\$ 7,000	\$ 50	\$ -	\$ -	\$ -	\$ 16,684
4th Summit Place Meet	\$ 92,615	\$ 102,954	\$ -	\$ -	\$ -	\$ -	\$ 88,134	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 294,000
All Investments Profit	\$ 46,250	\$ 120,904	\$ -	\$ 1,810	\$ 2,302	\$ -	\$ 7,240	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 46,250
Trusses (Carpenter, color etc)	\$ 19,000	\$ 3,199	\$ -	\$ 777	\$ -	\$ 556	\$ 6,728	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 19,439
Financial Edge Annual Fees	\$ 8,850	\$ 4,716	\$ 2,735	\$ 358	\$ 447	\$ -	\$ 1,432	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 8,950
Parrot Cuts (MOT/MT/Time & Att)	\$ 12,338	\$ 3,414	\$ -	\$ 1,311	\$ 667	\$ -	\$ 2,667	\$ -	\$ -	\$ -	\$ 10,000	\$ 50	\$ -	\$ -	\$ -	\$ 13,377
Telephone	\$ 4,273	\$ 7,211	\$ 15,729	\$ -	\$ 1,320	\$ 1,575	\$ 5,900	\$ -	\$ -	\$ -	\$ 5,000	\$ 50	\$ -	\$ -	\$ -	\$ 36,528
Utilities	\$ 38,500	\$ 8,805	\$ 18,100	\$ -	\$ 1,244	\$ 1,383	\$ 8,816	\$ -	\$ -	\$ -	\$ 5,000	\$ 50	\$ -	\$ -	\$ -	\$ 67,594
Contractor cleaning, Shindig ect.	\$ 31,100	\$ 8,842	\$ 17,904	\$ -	\$ -	\$ -	\$ 8,768	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 48,664
Commodities (Milk, Buns, Pancakes)	\$ 27,250	\$ 792	\$ 1,843	\$ -	\$ 137	\$ 171	\$ 6,999	\$ -	\$ -	\$ -	\$ 15,000	\$ 50	\$ -	\$ -	\$ -	\$ 49,119
IT Services & Internet	\$ 19,950	\$ 4,117	\$ 4,885	\$ -	\$ 789	\$ 998	\$ 7,798	\$ -	\$ -	\$ -	\$ 800	\$ 50	\$ -	\$ -	\$ -	\$ 25,930
Printing & Mailing	\$ 17,780	\$ 17,850	\$ -	\$ -	\$ -	\$ -	\$ 17,850	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 35,680
Supplies (DOT)	\$ 48,555	\$ 10,441	\$ 75,000	\$ -	\$ 1,902	\$ 2,378	\$ 7,068	\$ -	\$ -	\$ -	\$ 2,000	\$ 50	\$ -	\$ -	\$ -	\$ 83,993
Participating cost (DOT)	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 3,300
Travel (DOT)	\$ 2,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 2,200
Travel (DOT)	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 150
Dues & Subscription	\$ 9,000	\$ 2,000	\$ 3,100	\$ -	\$ 370	\$ 450	\$ 2,300	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 14,200
Recall & maintenance	\$ 600	\$ 140	\$ 350	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 1,110
Web software maintenance	\$ 21,679	\$ 3,713	\$ 4,320	\$ -	\$ 675	\$ 844	\$ 1,437	\$ -	\$ -	\$ -	\$ 5,000	\$ 50	\$ -	\$ -	\$ -	\$ 27,676
Computer & Furniture Equipment	\$ 8,447	\$ 1,643	\$ 3,447	\$ 0	\$ 319	\$ 423	\$ 2,155	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 12,672
Other cost: Bank Trans Misc.	\$ 10,170	\$ 3,100	\$ 5,900	\$ -	\$ -	\$ -	\$ 1,070	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 17,240
Traveling & participating Cost	\$ 5,500	\$ 1,400	\$ 7,200	\$ -	\$ 300	\$ 900	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 10,750
DOT Other Cost	\$ 1,271,848	\$ 310,000	\$ 477,568	\$ 200,000	\$ -	\$ -	\$ 240,000	\$ 11,250	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 1,283,658
Total Other Operating Cost	\$ 250,373	\$ 517,000	\$ 777,823	\$ 114,000	\$ 1,077,000	\$ 1,400,000	\$ 4,775,000	\$ 13,200	\$ -	\$ -	\$ 10,000	\$ 50	\$ -	\$ -	\$ -	\$ 7,297,623
PY2018 REVENUE	\$ 3,173,045	\$ 3,824,773	\$ 2,127,048	\$ 623,847	\$ 114,000	\$ 1,407,000	\$ 4,775,000	\$ 13,200	\$ -	\$ -	\$ 10,000	\$ 50	\$ -	\$ -	\$ -	\$ 12,213,063
PTA17 Corporate	\$ 1,989,502	\$ 332,777	\$ 15,600	\$ 50	\$ 50	\$ 50	\$ 3,900,094	\$ 10	\$ 312,040	\$ 4,091	\$ 50	\$ 1,069	\$ 18,571	\$ 20	\$ 50	\$ 3,955,554
PT18 Revenue	\$ 3,488,038	\$ 584,791	\$ 777,639	\$ 658,168	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,038	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 4,488,811
PT19 Revenue 44/11/2017	\$ 43,652	\$ 977,248	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 5,296,031
PT20 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT21 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT22 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT23 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT24 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT25 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT26 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT27 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT28 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT29 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT30 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT31 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT32 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT33 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT34 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT35 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT36 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT37 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT38 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT39 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT40 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT41 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT42 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT43 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT44 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT45 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT46 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT47 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT48 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT49 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT50 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$ 3,640,000	\$ 13,200	\$ 50	\$ -	\$ 419,352	\$ 50	\$ -	\$ -	\$ -	\$ 6,483,731
PT51 Revenue 44/11/2017	\$ 5,261,850	\$ 1,271,000	\$ 1,791,848	\$ 488,008	\$ 113,732	\$ 344,481	\$									



#11, 13, 17, 18

Hudson County/Headquarters*
Martin's Place
398 Martin Luther King Jr. Dr.
Jersey City, NJ 07305
P: 551.222.4323 • F: 201.630.4187

Essex County
Greater Newark Conservancy
32 Prince Street
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Ocean County
310 Main Street, Suite 3B
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P: 848.238.7000 • F: 201.604.5433

Community Resource Center
9 Basin Drive, Unit 190
Kearny, NJ 07032
P: 973.982.6071 • F: 973.900.9338

DATE: August 10, 2018

FROM: James McGreevey, Chairman Board of NJRC

TO: Deophister M. Uffer, Chief Financial Officer

CC: Cherina Romage, HR Specialist

CC: Nuria Sierra, Payroll Accountant

RE: FY2019 NJRC Budget Allocation to JCETP

In addition to what NJRC pays the two Payroll Accountants, Administrative Assistant, and the HR Specialist totaling \$67,800 through payroll, this memo supersedes any previous contracts between JCETP and NJRC for the reimbursement of expenditures. Based on the NJRC budget approved by the board on August 7, 2018, the maximum amount that NJRC will reimburse JCETP for the FY2019 personnel and operating cost is \$402,904. JCETP shall continue billing NJRC monthly based on actual expenditures.

WWW.NJREENTRY.ORG

@NJ_Reentry

/NJReentry

**NJRC REIMBURSEMENT TO JCETP
FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

EMPLOYEE NAME	POSITION TITLE		BUDGET FY2019
Deophister M. Uffer	Chief Financial Officer	\$	78,000.00
Helena Muhammad	JC Facility Director	\$	50,470.00
Edith Palmieri	Case Manager	\$	46,250.00
Jeffry Benton	Employment Specialist	\$	19,125.00
Bolivar Cruz Flores	Latino Outreach	\$	30,000.00
Cherina Romage	HR Specialist	\$	5,625.00
Total Wages		\$	229,470.00
Fringe Benefits		\$	114,284.00
Total Personnel Cost		\$	343,754.00
Other Expenses			
Rent- 398 Martin Lutherr King Jr.		\$	7,000.00
Utilities		\$	12,000.00
Telephone		\$	15,000.00
Copier Leases		\$	5,000.00
Cleaning contractor		\$	9,000.00
Other Kitchen Supplies		\$	6,150.00
Repairs & Maintenance		\$	2,000.00
Web/Software Maintenance		\$	3,000.00
Total Operating Cost		\$	59,150.00
TOTAL FY2019 REIMBURSEMENT FROM NJRC		\$	402,904.00

	ADULT	YOUTH	DIS.WORKER	TANF	GA	SNAP	LITERACY	SMART STEP	CRC	NIIRC	CSBG	TOTALS
Wages	\$ 1,505,819	\$ 280,032	\$ 213,102	\$ 256,872	\$ 54,523	\$ 76,626	\$ 57,390	\$ 8,025	\$ 45,830	\$ 229,470	\$ 60,130	\$ 1,505,819
Fringe Benefits	\$ 805,193	\$ 137,708	\$ 126,507	\$ 164,116	\$ 32,289	\$ 37,541	\$ 29,815	\$ -	\$ 18,414	\$ 114,284	\$ 25,953	\$ 805,193
Total Personnel Cost	\$ 2,311,012	\$ 417,740	\$ 339,609	\$ 420,988	\$ 86,812	\$ 114,167	\$ 87,205	\$ 8,025	\$ 64,244	\$ 343,754	\$ 86,083	\$ 2,311,012
WIB Wages	\$ 42,667	\$ 10,240	\$ 7,680	\$ 3,654	\$ 1,280	\$ 1,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,667
FY19 Audit Fees	\$ 35,000	\$ 8,400	\$ 6,300	\$ 9,100	\$ 1,050	\$ 2,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
398 Martin Place Rent	\$ 9,600	\$ -	\$ -	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,600
438 Summit Place Rent	\$ 309,000	\$ 74,160	\$ 60,620	\$ 83,140	\$ 5,858	\$ 9,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309,000
Insurances/Liabilities	\$ 42,200	\$ 10,128	\$ 7,596	\$ 4,834	\$ -	\$ 1,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,200
Leases (Copier, cooler etc)	\$ 14,500	\$ 190	\$ 1,480	\$ 2,610	\$ -	\$ 5,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,500
Financial Edge Annual Fees	\$ 12,000	\$ 2,640	\$ 2,880	\$ 2,160	\$ -	\$ 4,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Payroll Cost (ADP, HR, Time & Att)	\$ 14,200	\$ 4,236	\$ 3,408	\$ 2,556	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,200
Telephone	\$ 45,000	\$ 4,650	\$ 10,050	\$ 8,100	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 45,000
Utilities	\$ 25,000	\$ 3,560	\$ 4,120	\$ 2,440	\$ 5,880	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 25,000
Contractor - Cleaning, Shredding, ect	\$ 25,000	\$ 7,258	\$ 4,250	\$ 2,750	\$ -	\$ 1,742	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ 25,000
IT Service & Internet	\$ 3,250	\$ 1,885	\$ 780	\$ 585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,250
Printing & Advertising	\$ 12,000	\$ 2,640	\$ 2,880	\$ 2,160	\$ 3,600	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Supplies and other	\$ 41,000	\$ 12,646	\$ 9,840	\$ 7,380	\$ 2,296	\$ 1,893	\$ 795	\$ -	\$ -	\$ 6,150	\$ -	\$ 41,000
Postage	\$ 800	\$ 176	\$ 192	\$ 144	\$ 288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Travel, Staff Training, Seminars	\$ 5,000	\$ 1,100	\$ 1,200	\$ 900	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Dues & Subscription	\$ 600	\$ 132	\$ 144	\$ 324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Repairs & maintenance	\$ 7,000	\$ 1,540	\$ 730	\$ 1,260	\$ 1,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Web /Software maintenance	\$ 12,873	\$ 565	\$ 2,415	\$ 1,642	\$ 5,251	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 12,873
Computer & Furniture Equipment	\$ 7,500	\$ 1,650	\$ 1,800	\$ 1,350	\$ 2,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Other cost, Bank fees, Misc.	\$ 11,555	\$ 2,542	\$ 2,773	\$ 4,060	\$ 2,179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,555
Training & participating Cost	\$ 980,000	\$ 320,000	\$ 300,000	\$ 240,000	\$ 100,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 980,000
Total Projected FY19 Expenditures	\$ 1,658,745	\$ 487,999	\$ 451,870	\$ 362,617	\$ 28,188	\$ 30,833	\$ 795	\$ -	\$ -	\$ 59,150	\$ -	\$ 1,658,745
TOTAL FY19 COST	\$ 3,969,756	\$ 869,610	\$ 702,226	\$ 658,280	\$ 115,000	\$ 145,000	\$ 88,000	\$ 8,025	\$ 64,244	\$ 402,904	\$ 86,083	\$ 3,969,756
FY2018 REVENUE	\$ 1,036,784	\$ 248,580	\$ 267,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,244	\$ -	\$ 86,083	\$ 1,036,784
FY18 Carryover	\$ 3,150,934	\$ 598,172	\$ 647,189	\$ 488,368	\$ 658,280	\$ 145,000	\$ 88,000	\$ 8,025	\$ 64,244	\$ 402,904	\$ 86,083	\$ 3,150,934
TOTAL REVENUE AS 11/30/17	\$ 4,187,718	\$ 896,646	\$ 895,769	\$ 755,767	\$ 658,280	\$ 115,000	\$ 88,000	\$ 8,025	\$ 64,244	\$ 402,904	\$ 86,083	\$ 4,187,718
Surplus (Deficit)	\$ 1,156,289	\$ 98,156	\$ 55,441	\$ 90	\$ 50	\$ 50	\$ 90	\$ 90	\$ 50	\$ 50	\$ 50	\$ 217,908

DCA # 5990
Grants/RFPs
#15 & 16

**MEMORANDUM OF UNDERSTANDING BETWEEN THE JERSEY CITY
EMPLOYMENT TRAINING PROGRAM (JCETP) AS FISCAL SPONSOR FOR
NEW JERSEY REENTRY, A NJ NONPROFIT CORPORATION (NJRC)**

This Memorandum of Understanding (MOU) made by and between the Jersey City Employment Training Program (JCETP), and New Jersey Reentry, a NJ Nonprofit Corporation (NJRC). This MOU is being entered into to set forth the understanding of the parties regarding a grant of two hundred thousand dollars (\$200,000) (the Grant) by the New Jersey Department of Community Affairs (DCA) to NJRC.

WHEREAS, the purpose of the MOU is to articulate the respective roles and responsibilities of JCETP and NJRC in relation to a grant of two hundred thousand dollars (\$200,000) by DCA to NJRC, and;

WHEREAS, JCETP has agreed to serve as fiscal sponsor for NJRC, and;

WHEREAS, JCETP, as fiscal sponsor for NJRC, has agreed to receive the Grant funds and distribute them to NJRC

NOW, THEREFORE, through this MOU, JCETP and NJRC agree on the following terms and conditions to govern the distribution of the Grant.

Responsibilities/Assurances

1. JCETP shall complete the necessary submission on the System for Administering Grants Electronically (SAGE);
2. NJRC will supply all relevant information to JCETP to complete the SAGE application;
3. JCETP shall receive the Grant funds and distribute them to NJRC in full.

Term of the MOU

The MOU shall be effective on January 1, 2015, and shall terminate once all Grant funds have been transferred to NJRC, or September 30, 2016, whichever is sooner.

Amending, Modifying, or Supplementing the MOU

This MOU may be amended, modified or supplemented at any time, in writing, by mutual consent of the undersigned or their designees.

All correspondence and notices to JCETP regarding this MOU should be addressed to:

Gerard Del Piano, Chief Financial Officer
Jersey City Employment Training Program
398 Martin Luther King Jr. Drive
Jersey City, NJ 07305

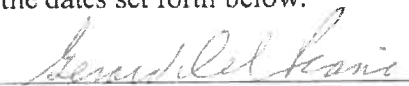
All correspondence and notices to NJRC regarding this MOU should be addressed to:

James E. McGreevey
New Jersey Reentry, A NJ Nonprofit Corporation
398 Martin Luther King Jr. Drive
Jersey City, NJ 07305

Signatures

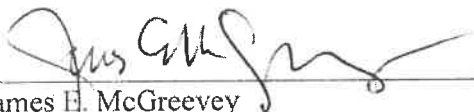
The terms and conditions of this MOU have been read and understood by the persons whose signatures appear below, and the parties agree to comply with the terms and conditions set forth on the preceding pages.

IN WITNESS THEREOF, the parties have executed this Memorandum of Understanding on the dates set forth below.



Gerard Del Piano, Chief Financial Officer
Jersey City Employment and Training Program, Inc.

1/13/2015
Date



James E. McGreevey
New Jersey Reentry, a NJ Nonprofit Corporation

13 July 2015
Date

Appendix D - Executed City Agreements 2015-2018

F415

JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM (JCETP)
AND
THE CITY OF JERSEY CITY

AGREEMENT

This Agreement, entered into this 1st day of July, 2014 by and between the City of Jersey City, a municipal corporation of the State of New Jersey with its principal offices located at 280 Grove Street, Jersey City, NJ 07302, (The "City") and the Jersey City Employment and Training Program, Inc. ("JCETP"), with its principal offices located at 895 Bergen Avenue, Jersey City, NJ 07306.

WITNESSETH

WHEREAS, the Workforce Investment Act ("ACT"), 29 USC 2801 et seq., authorizes the expenditure of federal funds for employment training services in a state determined Workforce Investment Area ("WIA"); and

WHEREAS, the City of Jersey City ("City") has qualified for "temporary and subsequent designation" as a WIA under the Act, and the Governor of New Jersey has designated Jersey City as a WIA; and

WHEREAS, JCETP was designated as a one-stop operator prior to the enactment of 29 U.S.C. Sec. 2841 in August 1998; and

WHEREAS, 29 U.S.C. Sec. 2841 (d) and (e) of the Act authorizes the local Workforce Investment Board (WIB) for a WIA, with the agreement of the chief elected official of the WIA, to designate a One Stop Operator for the WIA and the programs initiated under the Act, and

WHEREAS, the Jersey City Employment and Training Program, Inc. ("JCETP") with its specialized and qualitative expertise in operating such programs, has been designated as the One-Stop Operator for the Jersey City WIA by agreement of the WIB servicing the Jersey City WIA and the Mayor of the City of Jersey City.

NOW, THEREFORE, THE CITY AND THE JCETP AGREE AS FOLLOWS:

I. APPLICABILITY OF FEDERAL REGULATIONS AND STANDARDS

The City and the JCETP assure and certify that they shall comply and (where applicable) will require their subcontractors, subgrantees, and subrecipients to comply with the Act and the rules and regulations promulgated to carry out the Act, as well as other applicable federal, state and local laws, rules and regulations.

II. AUTHORITIES AND RESPONSIBILITIES OF THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM

Pursuant to the regulations set forth in the Act, the JCETP shall have overall responsibility to provide the policy guidance and exercise oversight (reviewing, monitoring, and evaluation) with respect to activities under the Act.

The JCETP and the City agree that the success of employment and training programs in Jersey City will be dependent upon the extent to which such program reflects the intent and spirit of the Act, which encourages private sector participation and cooperation. Accordingly, it is intended, by means of this agreement, that the JCETP, be vested with the substantial authority, as defined in the Act, for the administration and delivery of employment and training services as needed by the Jersey City residents.

A. Designation as Administrative Entity.

The JCETP shall be designated herein as the One-Stop Operator for the Jersey City WIA and programs initiated pursuant to the Act, or any other successor statutes, for the term of the Agreement.

As the One-Stop Operator, the JCETP Board of Directors is hereby granted authority to establish a JCETP Executive Board appointed by the Mayor, comprised of seven (7) members to act as JCETP's governing Board of Directors.

The JCETP Executive Board is intended to appoint an Executive Director who will serve as the One Stop Operator for the direct operation of the JCETP while having the full JCETP body

conduct only its overall legislated functions of the policy, guidance, oversight and planning for the Jersey City Employment and Training Program and the WIA.

The JCETP Director and staff will provide the day-to-day JCETP functions related to policy, guidance, oversight and planning and the JCETP Director will be accountable to the JCETP board and its Chairperson.

As per the JCETP organizational chart prepared and submitted as a required part of both Jersey City and Hudson County WIA Plans, the JCETP and Hudson County WIA Directors, having New Jersey Dept. of Labor and Workforce Development defined staff positions, will interact in fostering labor market WIA Program coordination and cooperation.

Additionally, the JCETP Director will attend all Executive Board meetings, as the full JCETP's representative for purposes of communicating actions to the full JCETP Board and vice-versa, and to offer technical assistance and support. The Mayor of Jersey, as chief elected official will be furnished with the official written minutes of all Executive Board meetings.

THE JCETP EXECUTIVE BOARD

The JCETP Executive Board and its Director, as the One-Stop Operator for the Jersey City WIA, will assume the following specific functions, which will be borne solely by the Jersey City WIA.

1. Have input into the development of the local Workforce Investment Plan (hereinafter, "Plan"), which shall be prepared by the Workforce Investment Board (WIB), approved by the full WIB and the Mayor prior to submission of said plan to the Governor for approval;
2. In consultation with the JCETP Executive Board, through its legal counsel, will implement and amend personnel policies and procedures. For those instances, which the JCETP has no applicable personnel policies or procedures, the City's procedures may be adopted. Applicable Affirmative Action and Equal Employment Opportunity provisions will be enforced;
3. Negotiate and enter into separate agreements and contracts with public and private corporations to provide core services, intensive services and on the job training services. Operate its own training programs, and provide other services consistent with and deemed by the JCETP to be necessary for the implementation of the approved Plan for the Jersey City WIA, with such approval by the City as required by federal, state and/ or local laws;

4. Expend funds allocated under the Act for the purposes of implementing and carrying out the approved Plan, as well as such other funds as may from time to time, be made available to the JCETP, with such approval by the City as may be required by federal, state or local laws;
5. In accordance with its own by-laws, rules and procedures, JCETP authorizes its members and/or staff to travel outside Jersey City and outside the State of New Jersey as deemed necessary by the JCETP to achieve the purposes of the Act and approved Plan, subject to such approvals as may be required by federal, state, or local laws or regulations;
6. Establish and maintain a Management Information and Reporting system, acceptable to the City on operations and expenditures, subject to such approval as may be required by federal, state or local laws or regulations;
7. Provide written reports to the City, no less often than once each quarter, on levels of program operation and expenditures, as well as other JCETP activities being conducted in the furtherance of the approved Plan for the WIA;
8. Procure audits of the funds and program activities as required by the Act, and work to resolve questions or irregularities identified through such audits; and
9. Manage a system to hear and resolve grievances which may be brought by program participants, contract service providers, vendors, and other interested parties, as required by the Act.

B. Development of Workforce Investment Plan for WIA

The WIB with input from the JCETP Board shall be responsible for the development of the local Workforce Investment Plan for the Jersey City WIA, as required by Section 118 of the Act.

1. The JCETP, in consultation and coordination with the Department of Administration shall identify the employment needs of the City's unemployed residents, the labor force needs of labor market area employers, and appropriate linkage between funds made available under the Act and education, social service and economic development activities in the area, and shall conduct such other analyses as are required by the Act or which the JCETP determines to be appropriate and necessary to discharge its responsibilities;
2. The JCETP shall solicit the input and participation of the local business community regarding the provision of the program services to eligible residents through the use of business/ employer surveys and evaluating labor market needs;
3. The JCETP, upon obtaining approval of the JCETP Chairperson and Mayor of the City of Jersey, shall be responsible for the preparation, modification and submission of the Workforce Investment Plan. The WIB shall submit the executed Workforce Investment Plan to the Governor of the State of New Jersey for approval.

POWERS AND RESPONSIBILITIES OF THE CITY

A. Designation as the Grant Recipient

Jersey City shall be designated herein as grant recipient for Act funds, for the term of this agreement. As grant recipient, the City shall furnish, or cause to be fulfilled, the following responsibilities:

1. The City, and the Department of Administration, shall maintain oversight control of the current accounting, auditing and management information and reporting systems as required to comply with the Act and other applicable federal and state laws, rules and regulations.
2. The City treasurer shall confirm all Acts funding resources received from the federal government through the State of New Jersey.
3. Such resources shall be transferred to the JCETP's sub accounts with supporting documentation submitted to the City Treasurer and City Controller.
4. The City shall receive bank reconciliation's from the JCETP Executive Board providing control and a proper audit trail as required under the Act.
5. The City shall maintain and exercise a semi-annual internal audit review process of the program to verify all revenues and expenditures comply with the rules, regulations, and guidelines of the Act and other federal, state and local laws.
6. The City shall be entitled to reimbursement of all direct costs as appropriate, such as use of postage system, computer center services, automotive and repair services and employee benefits.

B. Approval of WIA Plan for Jersey City Workforce Investment Area:

The Mayor, as the Act's Workforce Investment Plan co-signatory, shall review and approve the WIA Plan for the Jersey City WIA prepared by Workforce Investment Board, including any amendments thereto which might be required from time to time. Disagreements on the substance, content or any other aspect of the Plan between the City and the JCETP shall be resolved in accordance with the procedure prescribed in a separate section of this agreement.

III. COMPENSATION

In exchange for providing a job training program during the term of this Agreement, the City shall pay JCETP a total contract amount not to exceed \$4,187,710.

IV. INCORPORATION OF THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM

The JCETP is an incorporated entity and shall remain so in conformance with the laws of the State of New Jersey for the complete term of the Agreement. JCETP's Tax-exempt status as a non-profit corporation under U.S. Internal Revenue Code Sections 501(c) (3) is required and shall remain in force as a condition of this Agreement.

V. INDEMNIFICATION AND INSURANCE

The JCETP may provide for the indemnification of directors, officers and employers, as provided under Title 15 of the New Jersey Statutes (Corporations and Associations Not for Profit).

The JCETP shall purchase and maintain in full force and effect during the term of this Agreement, personal liability insurance for its trustees, officers, directors and members, as authorized under the WIA, or any successor regulations(s).

The JCETP shall purchase and maintain in full force and effect, and shall cause its sub recipients and subcontractors to purchase and maintain in full force and effect, liability insurance to insure against the risks of bodily injury, illness, property damage or any other damages or losses, or with respect to any claims arising out of any activity under a JCETP grant or agreement, whether concerning persons or property in the JCETP organization, in the grant recipient's organization, or in the organization of any sub recipient, subcontractor or other third party.

The JCETP shall purchase and maintain in full force and effect, or cause the sub recipients and subcontractors to purchase and maintain in full force and effect, workmen's compensation insurance for participants as authorized or required by federal, state and/or local law(s), and regulations or guidelines issued hereunder.

The City agrees to defend, indemnify and hold the JCETP and its employees harmless from any and all losses, claims, judgments, expenses, actions, costs, damages, and obligations, including attorneys fees, arising from this Agreement which are not covered by the insurance policies required

to be purchased and maintained in full force and effect by the JCETP and/or its sub recipients and subcontractors as provided herein.

Notwithstanding the foregoing provisions, nothing herein shall protect or purport to protect any trustee, officer, director, or employee of the JCETP against any liability to which he would otherwise be subject by reason of willful misfeasance, fraud, bad faith, breach of a fiduciary or legal duty to the JCETP or reckless disregard of the duties involved in the conduct of his office.

VI. RESOLUTION OF DISAGREEMENTS

It is the joint authority and responsibility of both parties to this Agreement to secure effective service delivery, which provides the most beneficial mix of core, intensive and training services to the eligible residents and private employers of the Jersey City labor market area. In the event that the JCETP and the City cannot reach a mutually satisfactory agreement on approval with the Workforce Investment Plan, as required by the Act, representatives of the JCETP and the City shall meet to attempt to resolve such disagreements. When one or more parties to this agreement concludes that agreement between the JCETP and the City cannot be reached, any and all unresolved issues pertaining to the Workforce Investment Plan shall be submitted to the binding arbitration of the City, and one impartial representative of the Governor's office which is acceptable to the JCETP and the Mayor.

VII. TERM OF AGREEMENT

This Agreement, and its force and effect on the activities, responsibilities and relationships defined herein, shall apply to the period commencing on the 1st day of July 2014 and shall remain in effect until the 30th day of June 2015.

VIII. TERMINATION

Either the City or the JCETP may terminate this Agreement without cause upon ninety (90) days prior written notice to the other party specifying the date of termination. Cause for termination results from the failure of the defaulting party to remedy any default in the performance of its obligations hereunder within ninety (90) working days after the non-defaulting party has given the defaulting party written notice of the default and the nature thereof. Cause for termination may also result from a termination of the grant funds through no fault of either party.

IX. AMENDMENTS

Either the JCETP or the City may propose amendments to this Agreement at any time. Any amendment to this Agreement shall require the approval of a majority of each party hereto as well as the City's governing body, and shall be in written form.

X. NOTICES

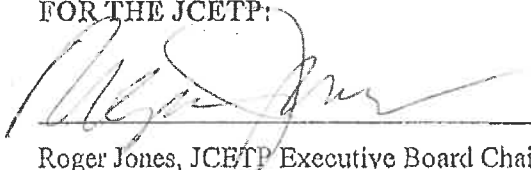
All notices hereunder shall be in writing and shall be served either by personal delivery or by first class mail, properly addressed and postage prepaid, as follows:

CITY: Mayor's Office
City Hall
280 Grove Street
Jersey City, NJ 07302

JCETP: JCETP
398 MARTIN LUTHER KING BLVD
JERSEY CITY, NJ 07305

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in the dates set forth below.

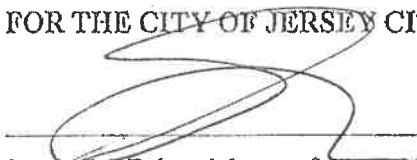
FOR THE JCETP:



Roger Jones, JCETP Executive Board Chairperson

Date: 11-14-14

FOR THE CITY OF JERSEY CITY:



Steven M. Fulop, Mayor of City of Jersey City

Date: 11/14/14

Fy16

**JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM (JCETP)
AND
THE CITY OF JERSEY CITY**

AGREEMENT

This Agreement, entered into this ____ day of _____, 2015 by and between the City of Jersey City, a municipal corporation of the State of New Jersey with its principal offices located at 280 Grove Street, Jersey City, NJ 07302, (The "City") and the Jersey City Employment and Training Program, Inc. ("JCETP"), with its principal offices located at 398 MLK Drive, Jersey City, NJ 07305.

WITNESSETH

WHEREAS, the Workforce Investment Act ("ACT"), 29 USC 2801 et seq., authorizes the expenditure of federal funds for employment training services in a state determined Workforce Innovation and Opportunity Act ("WIOA" or "The ACT"), 29 U.S.C. 3101 et seq.; and

WHEREAS, the City of Jersey City ("City") has qualified for "temporary and subsequent designation" as a WIOA under the Act, and the Governor of New Jersey has designated Jersey City as a WIOA; and

WHEREAS, JCETP was designated as a one-stop operator prior to the enactment of 29 U.S.C. Sec. 2841 in August 1998 and prior to the passage of the analogous WIOA 29 U.S.C. Sec. 3151; and

WHEREAS, 29 U.S.C. Sec. 3151 (d) and (e) of the Act authorizes the local Workforce Investment Board (WIB) for a WIOA, with the agreement of the chief elected official of the WIOA, to designate a One Stop Operator for the WIOA and the programs initiated under the Act, and

WHEREAS, the Jersey City Employment and Training Program, Inc. ("JCETP") with its specialized and qualitative expertise in operating such programs, has been designated as the One-Stop Operator for the Jersey City WIOA by agreement of the WIB servicing the Jersey City WIOA and the Mayor of the City of Jersey City.

NOW, THEREFORE, THE CITY AND THE JCETP AGREE AS FOLLOWS:

I. APPLICABILITY OF FEDERAL REGULATIONS AND STANDARDS

The City and the JCETP assure and certify that they shall comply and (where applicable) will require their subcontractors, subgrantees, and subrecipients to comply with the Act and the rules and regulations promulgated to carry out the Act, as well as other applicable federal, state and local laws, rules and regulations.

II. AUTHORITIES AND RESPONSIBILITIES OF THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM

Pursuant to the regulations set forth in the Act, the JCETP shall have overall responsibility to provide the policy guidance and exercise oversight (reviewing, monitoring, and evaluation) with respect to activities under the Act.

The JCETP and the City agree that the success of employment and training programs in Jersey City will be dependent upon the extent to which such program reflects the intent and spirit of the Act, which encourages private sector participation and cooperation. Accordingly, it is intended, by means of this agreement, that the JCETP, be vested with the substantial authority, as defined in the Act, for the administration and delivery of employment and training services as needed by the Jersey City residents.

A. Designation as Administrative Entity.

The JCETP shall be designated herein as the One-Stop Operator for the Jersey City WIOA and programs initiated pursuant to the Act, or any other successor statutes, for the term of the Agreement.

As the One-Stop Operator, the JCETP Board of Directors is hereby granted authority to establish a JCETP Executive Board appointed by the Mayor, comprised of nine (9) members to act as JCETP's governing Board of Directors.

The JCETP Executive Board is intended to appoint an Executive Director who will serve as the One Stop Operator for the direct operation of the JCETP while having the full JCETP body

conduct only its overall legislated functions of the policy, guidance, oversight and planning for the Jersey City Employment and Training Program and the WIOA.

The JCETP Director and staff will provide the day-to-day JCETP functions related to policy, guidance, oversight and planning and the JCETP Director will be accountable to the JCETP board and its Chairperson.

As per the JCETP organizational chart prepared and submitted as a required part of both Jersey City and Hudson County WIOA Plans, the JCETP and Hudson County WIOA Directors, having New Jersey Dept. of Labor and Workforce Development defined staff positions, will interact in fostering labor market WIOA Program coordination and cooperation.

Additionally, the JCETP Director will attend all Executive Board meetings, as the full JCETP's representative for purposes of communicating actions to the full JCETP Board and vice-versa, and to offer technical assistance and support. The Mayor of Jersey, as chief elected official will be furnished with the official written minutes of all Executive Board meetings.

THE JCETP EXECUTIVE BOARD

The JCETP Executive Board and its Director, as the One-Stop Operator for the Jersey City WIOA, will assume the following specific functions, which will be borne solely by the Jersey City WIOA.

1. Have input into the development of the local Workforce Investment Plan (hereinafter, "Plan"), which shall be prepared by the Workforce Investment Board (WIB), approved by the full WIB and the Mayor prior to submission of said plan to the Governor for approval;
2. In consultation with the JCETP Executive Board, through its legal counsel, will implement and amend personnel policies and procedures. For those instances, which the JCETP has no applicable personnel policies or procedures, the City's procedures may be adopted. Applicable Affirmative Action and Equal Employment Opportunity provisions will be enforced;
3. Negotiate and enter into separate agreements and contracts with public and private corporations to provide core services, intensive services and on the job training services. Operate its own training programs, and provide other services consistent with and deemed by the JCETP to be necessary for the implementation of the approved Plan for the Jersey City WIOA, with such approval by the City as required by federal, state and/ or local laws;

4. Expend funds allocated under the Act for the purposes of implementing and carrying out the approved Plan, as well as such other funds as may from time to time, be made available to the JCETP, with such approval by the City as may be required by federal, state or local laws;
5. In accordance with its own by-laws, rules and procedures, JCETP authorizes its members and/or staff to travel outside Jersey City and outside the State of New Jersey as deemed necessary by the JCETP to achieve the purposes of the Act and approved Plan, subject to such approvals as may be required by federal, state, or local laws or regulations;
6. Establish and maintain a Management Information and Reporting system, acceptable to the City on operations and expenditures, subject to such approval as may be required by federal, state or local laws or regulations;
7. Provide written reports to the City, no less often than once each quarter, on levels of program operation and expenditures, as well as other JCETP activities being conducted in the furtherance of the approved Plan for the WIOA;
8. Procure audits of the funds and program activities as required by the Act, and work to resolve questions or irregularities identified through such audits; and
9. Manage a system to hear and resolve grievances which may be brought by program participants, contract service providers, vendors, and other interested parties, as required by the Act.

B. Development of Workforce Investment Plan for WIOA

The WIB with input from the JCETP Board shall be responsible for the development of the local Workforce Investment Plan for the Jersey City WIOA, as required by Section 118 of the Act.

1. The JCETP, in consultation and coordination with the Department of Administration shall identify the employment needs of the City's unemployed residents, the labor force needs of labor market area employers, and appropriate linkage between funds made available under the Act and education, social service and economic development activities in the area, and shall conduct such other analyses as are required by the Act or which the JCETP determines to be appropriate and necessary to discharge its responsibilities;
2. The JCETP shall solicit the input and participation of the local business community regarding the provision of the program services to eligible residents through the use of business/ employer surveys and evaluating labor market needs;
3. The JCETP, upon obtaining approval of the JCETP Chairperson and Mayor of the City of Jersey, shall be responsible for the preparation, modification and submission of the Workforce Investment Plan. The WIB shall submit the executed Workforce Investment Plan to the Governor of the State of New Jersey for approval.

POWERS AND RESPONSIBILITIES OF THE CITY

A. Designation as the Grant Recipient

Jersey City shall be designated herein as grant recipient for Act funds, for the term of this agreement. As grant recipient, the City shall furnish, or cause to be fulfilled, the following responsibilities:

1. The City, and the Department of Administration, shall maintain oversight control of the current accounting, auditing and management information and reporting systems as required to comply with the Act and other applicable federal and state laws, rules and regulations.
2. The City treasurer shall confirm all Acts funding resources received from the federal government through the State of New Jersey.
3. Such resources shall be transferred to the JCETP's sub accounts with supporting documentation submitted to the City Treasurer and City Controller.
4. The City shall receive bank reconciliation's from the JCETP Executive Board providing control and a proper audit trail as required under the Act.
5. The City shall maintain and exercise a semi-annual internal audit review process of the program to verify all revenues and expenditures comply with the rules, regulations, and guidelines of the Act and other federal, state and local laws.
6. The City shall be entitled to reimbursement of all direct costs as appropriate, such as use of postage system, computer center services, automotive and repair services and employee benefits.

B. Approval of WIOA Plan for Jersey City Workforce Investment Ares:

The Mayor, as the Act's Workforce Investment Plan co-signatory, shall review and approve the WIOA Plan for the Jersey City WIOA prepared by Workforce Investment Board, including any amendments thereto which might be required from time to time. Disagreements on the substance, content or any other aspect of the Plan between the City and the JCETP shall be resolved in accordance with the procedure prescribed in a separate section of this agreement.

III. COMPENSATION

In exchange for providing a job training program during the term of this Agreement, the City shall pay JCETP a total contract amount not to exceed **\$3,778,447**.

IV. INCORPORATION OF THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM

The JCETP is an incorporated entity and shall remain so in conformance with the laws of the State of New Jersey for the complete term of the Agreement. JCETP's Tax-exempt status as a non-profit corporation under U.S. Internal Revenue Code Sections 501(c) (3) is required and shall remain in force as a condition of this Agreement.

V. INDEMNIFICATION AND INSURANCE

The JCETP may provide for the indemnification of directors, officers and employers, as provided under Title 15 of the New Jersey Statutes (Corporations and Associations Not for Profit).

The JCETP shall purchase and maintain in full force and effect during the term of this Agreement, personal liability insurance for its trustees, officers, directors and members, as authorized under the WIOA, or any successor regulations(s).

The JCETP shall purchase and maintain in full force and effect, and shall cause its sub recipients and subcontractors to purchase and maintain in full force and effect, liability insurance to insure against the risks of bodily injury, illness, property damage or any other damages or losses, or with respect to any claims arising out of any activity under a JCETP grant or agreement, whether concerning persons or property in the JCETP organization, in the grant recipient's organization, or in the organization of any sub recipient, subcontractor or other third party.

The JCETP shall purchase and maintain in full force and effect, or cause the sub recipients and subcontractors to purchase and maintain in full force and effect, workmen's compensation insurance for participants as authorized or required by federal, state and/or local law(s), and regulations or guidelines issued hereunder.

The City agrees to defend, indemnify and hold the JCETP and its employees harmless from any and all losses, claims, judgments, expenses, actions, costs, damages, and obligations, including attorneys fees, arising from this Agreement which are not covered by the insurance policies required

to be purchased and maintained in full force and effect by the JCETP and/or its sub recipients and subcontractors as provided herein.

Notwithstanding the foregoing provisions, nothing herein shall protect or purport to protect any trustee, officer, director, or employee of the JCETP against any liability to which he would otherwise be subject by reason of willful misfeasance, fraud, bad faith, breach of a fiduciary or legal duty to the JCETP or reckless disregard of the duties involved in the conduct of his office.

VI. RESOLUTION OF DISAGREEMENTS

It is the joint authority and responsibility of both parties to this Agreement to secure effective service delivery, which provides the most beneficial mix of core, intensive and training services to the eligible residents and private employers of the Jersey City labor market area. In the event that the JCETP and the City cannot reach a mutually satisfactory agreement on approval with the Workforce Investment Plan, as required by the Act, representatives of the JCETP and the City shall meet to attempt to resolve such disagreements. When one or more parties to this agreement concludes that agreement between the JCETP and the City cannot be reached, any and all unresolved issues pertaining to the Workforce Investment Plan shall be submitted to the binding arbitration of the City, and one impartial representative of the Governor's office which is acceptable to the JCETP and the Mayor.

VII. TERM OF AGREEMENT

This Agreement, and its force and effect on the activities, responsibilities and relationships defined herein, shall apply to the period commencing on the 1st day of July 2015 and shall remain in effect until the 30th day of June 2016.

VIII. TERMINATION

Either the City or the JCETP may terminate this Agreement without cause upon ninety (90) days prior written notice to the other party specifying the date of termination. Cause for termination results from the failure of the defaulting party to remedy any default in the performance of its obligations hereunder within ninety (90) working days after the non-defaulting party has given the defaulting party written notice of the default and the nature thereof. Cause for termination may also result from a termination of the grant funds through no fault of either party.

IX. AMENDMENTS

Either the JCETP or the City may propose amendments to this Agreement at any time. Any amendment to this Agreement shall require the approval of a majority of each party hereto as well as the City's governing body, and shall be in written form.

X. NOTICES

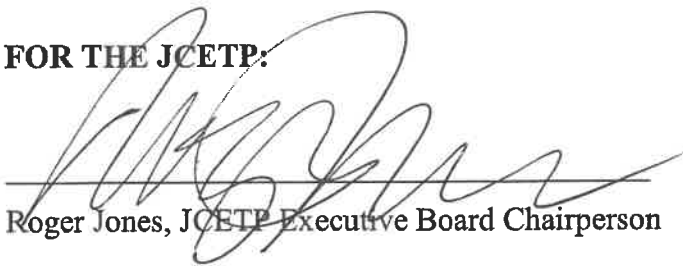
All notices hereunder shall be in writing and shall be served either by personal delivery or by first class mail, properly addressed and postage prepaid, as follows:

CITY: Mayor's Office
City Hall
280 Grove Street
Jersey City, NJ 07302

JCETP: JCETP
398 MLK Drive
Jersey City, NJ 07305

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in the dates set forth below.

FOR THE JCETP:



Roger Jones, JCETP Executive Board Chairperson

Date: 1/29/16

FOR THE CITY OF JERSEY CITY:

Steven M. Fulop, Mayor of City of Jersey City

Date: _____

Robert Byrne, City Clerk

Date: _____



CITY OF JERSEY CITY
DEPARTMENT OF ADMINISTRATION
Division of Management and Budget

280 Grove Street, Room 208, Jersey City, NJ 07302
O: (201) 547-5042 F: (201)369-7240



F417

Memorandum

To: Gerald Delpiano, JCETP Chief Financial Officer
From: Elizabeth Castillo, Management Assistant 
Subject: **JCETP 2016-2017 certified Contract Agreement (Original)**
Date: September 14, 2016

For your file attached please find a certified copy of JCETP's 2016-2017 contract agreement.

If you have any questions please feel free to contact me.

Thank You.

Enclosure
EC/

**JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM (JCETP)
AND
THE CITY OF JERSEY CITY**

AGREEMENT

This Agreement, entered into this 9th day of September, 2016 by and between the City of Jersey City, a municipal corporation of the State of New Jersey with its principal offices located at 280 Grove Street, Jersey City, NJ 07302, (The "City") and the Jersey City Employment and Training Program, Inc. ("JCETP"), with its principal offices located at 398 Martin Luther King Drive, Jersey City, NJ 07305.

WITNESSETH

WHEREAS, the Workforce Innovation and Opportunity Act ("ACT"), 29 USC 2801, et seq., authorizes the expenditure of federal funds for employment training services in a state determined Workforce Innovation and Opportunity Area ("WIOA"); and

WHEREAS, the City has qualified for "temporary and subsequent designation" as a WIOA under the Act, and the Governor of New Jersey has designated Jersey City as a WIOA; and

WHEREAS, Section 2841(d) of the Act authorizes the local Workforce Investment Board (WIB) for a WIOA, with the agreement of the chief elected official of the WIOA, to designate a One Stop Operator for the WIOA and the programs initiated under the Act, and

WHEREAS, the JCETP with its specialized and qualitative expertise in operating such programs, has been designated as the One-Stop Operator for the Jersey City WIOA by agreement of the WIB servicing the Jersey City WIOA and the Mayor of the City.

NOW, THEREFORE, THE CITY AND THE JCETP AGREE AS FOLLOWS:

I. APPLICABILITY OF FEDERAL REGULATIONS AND STANDARDS

The City and the JCETP assure and certify that they shall comply and (where applicable) will require their subcontractors, subgrantees, and subrecipients to comply with the Act and the rules and regulations promulgated to carry out the Act, as well as other applicable federal, state and local laws, rules and regulations.

II. AUTHORITIES AND RESPONSIBILITIES OF THE JERSEY CITY EMPLOYMENT & TRAINING PROGRAM

Pursuant to the regulations set forth in the Act, the JCETP shall have overall responsibility to provide the policy guidance and exercise oversight (reviewing, monitoring, and evaluation) with respect to activities under the Act.

The JCETP and the City agree that the success of employment and training programs in Jersey City will be dependent upon the extent to which such programs reflect the intent and spirit of the Act, which encourages private sector participation and cooperation. Accordingly, it is intended, by means of this Agreement, that the JCETP, be vested with the substantial authority, as defined in the Act, for the administration and delivery of employment and training services as needed by Jersey City residents.

A. Designation as Administrative Entity.

The JCETP shall be designated herein as the One-Stop Entity for the Jersey City WIOA and programs initiated pursuant to the Act, or any other successor statutes, for the term of the Agreement.

As the One-Stop entity, the JCETP Board of Directors is hereby granted authority to establish a JCETP Executive Board appointed by the Mayor, comprised of nine (9) members to act as JCETP's governing Board of Directors.

The JCETP Executive Board shall appoint an Executive Director who will serve as the One Stop Operator for the direct operation of the JCETP while having the full JCETP body conduct only its overall legislated functions of the policy, guidance, oversight and planning for the Jersey City Employment and Training Program and the WIOA.

The JCETP Director and staff will provide the day-to-day JCETP functions related to policy, guidance, oversight and planning and the JCETP Director will be accountable to the JCETP board and it's Chairperson.

As per the JCETP organizational chart prepared and submitted as a required part of both Jersey City and Hudson County WIOA Plans, the JCETP and Hudson County WIOA Directors, having New Jersey Dept. of Labor and Workforce Development defined staff positions, will interact in fostering labor market WIA Program coordination and cooperation.

Additionally, the JCETP Director will attend all Executive Board meetings, as the full JCETP's representative for purposes of communicating actions to the full JCETP Board and vice-versa, and to offer technical assistance and support. The Mayor of Jersey City, as the chief elected official will be furnished with the official written minutes of all Executive Board meetings.

THE JCETP EXECUTIVE BOARD

The JCETP Executive Board and its Director, as the One-Stop Operator for the Jersey City WIOA, will assume the following specific functions, which will be borne solely by the Jersey City WIOA.

1. Have input into the development of the local Workforce Investment Plan (hereinafter, "Plan"), which shall be prepared by the Workforce Investment Board (WIB), approved by the full WIB and the Mayor prior to submission of said plan to the Governor for approval;
2. In consultation with the JCETP Executive Board, through its management team, will implement and amend personnel policies and procedures. For those instances, which the JCETP has no applicable personnel policies or procedures, the City's procedures may be adopted. Applicable Affirmative Action and Equal Employment Opportunity provisions will be enforced;
3. Negotiate and enter into separate agreements and contracts with public and private corporations to provide core services, intensive services and on the job training services. Operate its own training programs, and provide other services consistent with and deemed by the JCETP to be necessary for the implementation of the approved Plan for the Jersey City WIOA, with such approval by the City as required by federal, state and/ or local laws.
4. Expend funds allocated under the Act for the purposes of implementing and carrying out the approved Plan, as well as such other funds as may from time to time, be made available to the JCETP, with such approval by the City as may be required by federal, state or local laws.
5. Oversee implementation of reentry programming that helps formerly incarcerated individuals overcome numerous barriers to employment and successfully reintegrate into their communities.
6. In accordance with its own by-laws, rules and procedures, JCETP authorizes its members and/or staff to travel outside Jersey City and outside the State of New Jersey as deemed necessary by the JCETP to achieve the purposes of the Act and approved Plan, subject to such approvals as may be required by federal, state, or local laws or regulations.
7. Establish and maintain a Management Information and Reporting system, acceptable to the City on operations and expenditures, subject to such approval as may be required by federal, state or local laws or regulations.
8. Provide written reports to the City, no less often than once each quarter, on levels of program operation and expenditures, as well as other JCETP activities being conducted in the

furtherance of the approved Plan for the WIOA.

9. Procure audits of the funds and program activities as required by the Act, and work to resolve questions or irregularities identified through such audits; and;

10. Manage a system to hear and resolve grievances, which may be brought by program participants, contract service providers, vendors, and other interested parties, as required by the Act.

B. Development of Workforce Investment Plan for WIOA

The WIB with input from the JCETP Board shall be responsible for the development of the local Workforce Investment Plan for the Jersey City WIOA, as required by Section 118 of the Act.

1. The JCETP, in consultation and coordination with the Department of Administration shall identify the employment needs of the City's unemployed residents, the labor force needs of labor market area employers, and appropriate linkage between funds made available under the Act and education, social service and economic development activities in the area, and shall conduct such other analyses as are required by the Act or which the JCETP determines to be appropriate and necessary to discharge its responsibilities;

2. The JCETP shall solicit the input and participation of the local business community regarding the provision of the program services to eligible residents by evaluating labor market needs;

3. The JCETP, upon obtaining approval of the JCETP Chairperson and Mayor of the City shall be responsible for the preparation, modification and submission of the Workforce Investment Plan. The WIB shall submit the executed Workforce Investment Plan to the Governor of the State of New Jersey for approval.

POWERS AND RESPONSIBILITIES OF THE CITY

A. Designation as the Grant Recipient

Jersey City shall be designated herein as grant recipient for Act funds, for the term of this Agreement. As grant recipient, the City shall furnish, or cause to be fulfilled, the following responsibilities:

1. The City, and the Department of Administration, shall maintain oversight control of the current accounting, auditing and management information and reporting systems as required to comply with the Act and other applicable federal and state laws, rules and regulations.

2. The City Treasurer shall confirm all Act funding resources received from the federal government through the State of New Jersey.
3. Such resources shall be transferred to the JCETP's sub accounts with supporting documentation submitted to the City Treasurer and City Controller.
4. The City shall receive bank reconciliation's from the JCETP Executive Board providing control and a proper audit trail as required under the Act.
5. The City shall maintain and exercise a semi-annual internal audit review process of the program to verify all revenues and expenditures comply with the rules, regulations, and guidelines of the Act and other federal, state and local laws.
6. The City shall be entitled to reimbursement of all direct costs as appropriate, such as use of postage system, computer center services, automotive and repair services and employee benefits.

B. Approval of WIOA Plan for Jersey City Workforce Investment Area:

The Mayor, as the Act's Workforce Investment Plan co-signatory, shall review and approve the WIOA Plan for the Jersey City WIOA prepared by Workforce Investment Board, including any amendments thereto which might be required from time to time. Disagreements on the substance, content or any other aspect of the Plan between the City and the JCETP shall be resolved in accordance with the procedure prescribed in a separate section of this Agreement.

III. COMPENSATION

In exchange for providing a job training program during the term of this Agreement, the City shall pay JCETP a total contract amount not to exceed **\$3,396,967**.

IV. INCORPORATION OF THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM

The JCETP is an incorporated entity and shall remain so in conformance with the laws of

the State of New Jersey for the complete term of the Agreement. JCETP's Tax-exempt status as a non-profit corporation under U.S. Internal Revenue Code Sections 501(c) (3) is required and shall remain in force as a condition of this Agreement.

V. INDEMNIFICATION AND INSURANCE

The JCETP may provide for the indemnification of directors, officers and employers, as provided under Title 15 of the New Jersey Statutes (Corporations and Associations Not for Profit).

The JCETP shall purchase and maintain in full force and effect during the term of this Agreement, personal liability insurance for its trustees, officers, directors and members, as authorized under the WIOA, or any successor regulations(s).

The JCETP shall purchase and maintain in full force and effect, and shall cause its sub recipients and subcontractors to purchase and maintain in full force and effect, liability insurance to insure against the risks of bodily injury, illness, property damage or any other damages or losses, or with respect to any claims arising out of any activity under a JCETP grant or agreement, whether concerning persons or property in the JCETP organization, in the grant recipient's organization, or in the organization of any sub recipient, subcontractor or other third party.

The JCETP shall purchase and maintain in full force and effect, or cause the sub recipients and subcontractors to purchase and maintain in full force and effect, workmen's compensation insurance for participants as authorized or required by federal, state and/or local law(s), and regulations or guidelines issued hereunder.

The City agrees to defend, indemnify and hold the JCETP and its employees harmless

from any and all losses, claims, judgments, expenses, actions, costs, damages, and obligations, including attorneys fees, arising from this Agreement which are not covered by the insurance policies required to be purchased and maintained in full force and effect by the JCETP and/or its sub recipients and subcontractors as provided herein.

Notwithstanding the foregoing provisions, nothing herein shall protect or purport to protect any trustee, officer, director, or employee of the JCETP against any liability to which he would otherwise be subject by reason of willful misfeasance, fraud, bad faith, breach of a fiduciary or legal duty to the JCETP or reckless disregard of the duties involved in the conduct of his office.

VI. RESOLUTION OF DISAGREEMENTS

It is the joint authority and responsibility of both parties to this Agreement to secure effective service delivery, which provides the most beneficial mix of core, intensive and training services to the eligible residents and private employers of the Jersey City labor market area. In the event that the JCETP and the City cannot reach a mutually satisfactory agreement on approval with the Workforce Investment Plan, as required by the Act, representatives of the JCETP and the City shall meet to attempt to resolve such disagreements. When one or more parties to this agreement concludes that agreement between the JCETP and the City cannot be reached, any and all unresolved issues pertaining to the Workforce Investment Plan shall be submitted to the binding arbitration of the City, and one impartial representative of the Governor's office which is acceptable to the JCETP and the Mayor.

VII. TERM OF AGREEMENT

This Agreement, and its force and effect on the activities, responsibilities and relationships defined herein, shall apply to the period retroactive to the 1st day of July 2016 and shall remain in

effect until the 30th day of June 2017.

VIII. TERMINATION

Either the City or the JCETP may terminate this Agreement without cause upon ninety (90) days prior written notice to the other party specifying the date of termination. Cause for termination results from the failure of the defaulting party to remedy any default in the performance of its obligations hereunder within ninety (90) working days after the non-defaulting party has given the defaulting party written notice of the default and the nature thereof. Cause for termination may also result from a termination of the grant funds through no fault of either party.

IX. AMENDMENTS

Either the JCETP or the City may propose amendments to this Agreement at any time. Any amendment to this Agreement shall require the approval of a majority of each party hereto, and shall be in written form.

X. NOTICES

All notices hereunder shall be in writing and shall be served either by personal delivery or by first class mail, properly addressed and postage prepaid, as follows:

CITY: Mayor's Office
City Hall
280 Grove Street
Jersey City, NJ 07302

JCETP: JCETP
360-398 Martin Luther King Drive
Jersey City, NJ 07305

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in the dates set forth below.

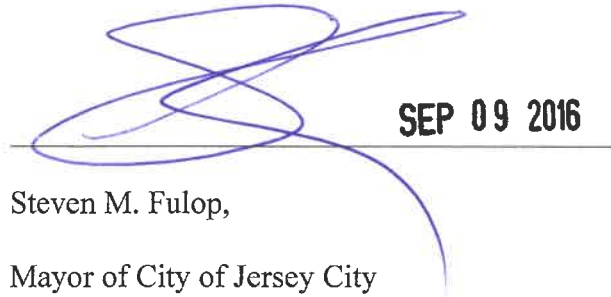
FOR THE JCETP:




Roger Jones, JCETP Executive Board Chairperson

Date: 8/29/2016

FOR THE CITY OF JERSEY CITY:



SEP 09 2016
Steven M. Fulop,
Mayor of City of Jersey City



Date: SEP 09 2016
Art Byrnes, CITY CLERK

Resolution of the City of Jersey City, N.J.

City Clerk File No. Res. 16.554
Agenda No. 10.Z.13
Approved: AUG 17 2016
TITLE:



RESOLUTION AUTHORIZING THE CITY OF JERSEY CITY TO ENTER INTO AN AGREEMENT WITH THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, INC. (JCETP) DESIGNATING THE JCETP AS THE ADMINISTRATIVE ENTITY FOR THE JERSEY CITY WORKFORCE INNOVATION AND OPPORTUNITY AREA PURSUANT TO THE WORKFORCE INNOVATION AND OPPORTUNITY ACT

COUNCIL offered and moved adoption of the following resolution;

WHEREAS, the Workforce Innovation and Opportunity Act ("Act"), 29 U.S.C. 2801, et seq., authorizes the expenditure of federal funds for employment training services in a state determined Workforce Innovation and Opportunity Area ("WIOA"); and

WHEREAS, in order to be eligible to receive grants under the Act, the Governor of New Jersey must designate a municipality as a local Workforce Innovation and Opportunity Area ("WIOA"); and

WHEREAS, the City of Jersey City (City) was designated as a WIOA and is eligible to receive grant funds; and

WHEREAS, in order to receive grant funds, the City must prepare a job training plan which must be approved by the State Department of Labor and must identify the administrator of the grant funds; and

WHEREAS, the Jersey City Employment and Training Program (JCETP) was first designated as a one stop operator prior to the enactment of 29 U.S.C. Sec. 2841 in August 1998; and

WHEREAS, the JCETP a nonprofit 501(c)3 corporation, has been designated as One-Stop Operator for the City WIOA pursuant to 29 U.S.C. Sec. 2841 (d) and (e) of the Act; and

WHEREAS, it has been determined to be in the City's best interests to enter into an agreement with JCETP to administer the City's job training plan; and

WHEREAS, the agreement is authorized pursuant to 29 U.S.C. Sec. 2841 (d) and (e) which allows the local Workforce Investment Board, in agreement with the Mayor, to designate an entity to administer the grant funds; and

WHEREAS, the City's agreement term with JCETP will be effective as July 1, 2016 and terminate on June 30, 2017; and

WHEREAS, the total contract amount is **\$3,396,967.00**; and

WHEREAS, the federal funding for this contract is presently available by WIOA grant funds in the following accounts:

a) Adults	2-213-40-658-221	\$ 799,710
b) Youth	2-213-40-658-222	\$ 891,342
c) Displaced Workers	2-213-40-658-223	\$ 543,949
d) TANF	2-213-40-658-224	\$ 792,894
e) Learning Link	2-213-40-658-229	\$ 83,000
f) GA/Snap	2-213-40-658-234	\$ 115,722
g) SNAP	2-213-40-658-233	\$ 158,312
h) Smart Steps	2-213-40-658-236	\$ 12,038

City Clerk File No. Res. 16,554

Agenda No. 10-Z-13

AUG 17 2016

TITLE:

RESOLUTION AUTHORIZING THE CITY OF JERSEY CITY TO ENTER INTO AN AGREEMENT WITH THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, INC. (JCETP) DESIGNATING THE JCETP AS THE ADMINISTRATIVE ENTITY FOR THE JERSEY CITY WORKFORCE INNOVATION AND OPPORTUNITY AREA PURSUANT TO THE WORKFORCE INNOVATION AND OPPORTUNITY ACT

NOW, THEREFORE, BE IT RESOLVED, by the Municipal Council of the City of Jersey City that the Mayor or Business Administrator is authorized to execute the agreement in the amount of \$3,396,967, in substantially the form of the attached, authorizing the JCETP to administer the City's WIOA job training plan for a one (1) year period effective as of July 1, 2016 and terminating on June 30, 2017.

I, Donna Mauer, Donna Mauer, Chief Financial Officer, certify that there are sufficient funds in the amount of \$3,396,967, available for payment of this resolution in Account# 02-213-40-658. PO# 121878.

APPROVED: Donna Mauer, CFO APPROVED AS TO LEGAL FORM
APPROVED: [Signature] Business Administrator CORPORATION COUNSEL

Certification Required
Not Required
APPROVED 9-0

RECORD OF COUNCIL VOTE ON FINAL PASSAGE 8.17.16											
COUNCILPERSON	AYE	NAY	N.V.	COUNCILPERSON	AYE	NAY	N.V.	COUNCILPERSON	AYE	NAY	N.V.
GAJEWSKI	✓			YUN	✓			RIVERA	✓		
HALLANAN	✓			OSBORNE	✓			WATTERMAN	✓		
BOGGIANO	✓			COLEMAN	✓			LAVARRO, PRES.	✓		

✓ Indicates Vote N.V.-Not Voting (Abstain)

Adopted at a meeting of the Municipal Council of the City of Jersey City N.J.
[Signature] Rolando R. Lavarro, Jr., President of Council
[Signature] Robert Byrne, City Clerk

RESOLUTION FACT SHEET - CONTRACT AWARD

This summary sheet is to be attached to the front of any resolution that is submitted for Council consideration. Incomplete or vague fact sheets will be returned with the resolution.

Full Title of Ordinance/Resolution

RESOLUTION AUTHORIZING THE CITY OF JERSEY CITY TO ENTER INTO AN AGREEMENT WITH THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, INC. (JCETP) DESIGNATING THE JCETP AS THE ADMINISTRATIVE ENTITY FOR THE JERSEY CITY WORKFORCE INNOVATION AND OPPORTUNITY AREA PURSUANT TO THE WORKFORCE INNOVATION AND OPPORTUNITY ACT

Project Manager

Department/Division	Business Administration	Budget Office
Name/Title	Donna Mauer	CFO
Phone/email	(201)547-5042	donna@jenj.org

Note: Project Manager must be available by phone during agenda meeting (Wednesday prior to council meeting @ 4:00 p.m.)

Contract Purpose

To authorize the JCETP to administer the City's Workforce Innovation and Opportunity Area (WIOA) job training plan.

Cost (Identify all sources and amounts)

Workforce Investment Act Grant \$3,396,967.00

Contract term (include all proposed renewals)

One (1) year period effective as of July 1, 2016 and terminating on June 30, 2017

Type of award

If "Other Exception", enter type

Additional Information

I certify that all the facts presented herein are accurate.

Donna Mauer
Signature of Department Director

7/25/16
Date

**JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM (JCETP)
AND
THE CITY OF JERSEY CITY**

AGREEMENT

This Agreement, entered into this 22 day of December, 2017 by and between the City of Jersey City, a municipal corporation of the State of New Jersey with its principal offices located at 280 Grove Street, Jersey City, NJ 07302, (The "City") and the Jersey City Employment and Training Program, Inc. ("JCETP"), with its principal offices located at 398 Martin Luther King Drive, Jersey City, NJ 07305.

WITNESSETH

WHEREAS, the Workforce Innovation and Opportunity Act ("ACT"), 29 USC 2801, et seq., authorizes the expenditure of federal funds for employment training services in a state determined Workforce Innovation and Opportunity Area ("WIOA"); and

WHEREAS, the City has qualified for "temporary and subsequent designation" as a WIOA under the Act, and the Governor of New Jersey has designated Jersey City as a WIOA; and

WHEREAS, Section 2841(d) of the Act authorizes the local Workforce Investment Board (WIB) for a WIOA, with the agreement of the chief elected official of the WIOA, to designate a One Stop Operator for the WIOA and the programs initiated under the Act, and

WHEREAS, the JCETP with its specialized and qualitative expertise in operating such programs, has been designated as the One-Stop Operator for the Jersey City WIOA by agreement of the WIB servicing the Jersey City WIOA and the Mayor of the City.

NOW, THEREFORE, THE CITY AND THE JCETP AGREE AS FOLLOWS:

I. APPLICABILITY OF FEDERAL REGULATIONS AND STANDARDS

The City and the JCETP assure and certify that they shall comply and (where applicable) will require their subcontractors, subgrantees, and subrecipients to comply with the Act and the rules and

regulations promulgated to carry out the Act, as well as other applicable federal, state and local laws, rules and regulations.

II. AUTHORITIES AND RESPONSIBILITIES OF THE JERSEY CITY EMPLOYMENT & TRAINING PROGRAM

Pursuant to the regulations set forth in the Act, the JCETP shall have overall responsibility to provide the policy guidance and exercise oversight (reviewing, monitoring, and evaluation) with respect to activities under the Act.

The JCETP and the City agree that the success of employment and training programs in Jersey City will be dependent upon the extent to which such programs reflect the intent and spirit of the Act, which encourages private sector participation and cooperation. Accordingly, it is intended, by means of this Agreement, that the JCETP, be vested with the substantial authority, as defined in the Act, for the administration and delivery of employment and training services as needed by Jersey City residents.

A. Designation as Administrative Entity.

The JCETP shall be designated herein as the One-Stop Entity for the Jersey City WIOA and programs initiated pursuant to the Act, or any other successor statutes, for the term of the Agreement.

As the One-Stop entity, the JCETP Board of Directors is hereby granted authority to establish a JCETP Executive Board appointed by the Mayor, comprised of nine (9) members to act as JCETP's governing Board of Directors.

The JCETP Executive Board shall appoint an Executive Director who will serve as the One Stop Operator for the direct operation of the JCETP while having the full JCETP body conduct only its overall legislated functions of the policy, guidance, oversight and planning for the Jersey City Employment and Training Program and the WIOA.

The JCETP Director and staff will provide the day-to-day JCETP functions related to policy, guidance, oversight and planning and the JCETP Director will be accountable to the JCETP board

and its Chairperson.

As per the JCETP organizational chart prepared and submitted as a required part of both Jersey City and Hudson County WIOA Plans, the JCETP and Hudson County WIOA Directors, having New Jersey Dept. of Labor and Workforce Development defined staff positions, will interact in fostering labor market WIA Program coordination and cooperation.

Additionally, the JCETP Director will attend all Executive Board meetings, as the full JCETP's representative for purposes of communicating actions to the full JCETP Board and vice-versa, and to offer technical assistance and support. The Mayor of Jersey City, as the chief elected official will be furnished with the official written minutes of all Executive Board meetings.

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The JCETP Executive Board and its Director, as the One-Stop Operator for the Jersey City WIOA, will assume the following specific functions, which will be borne solely by the Jersey City WIOA.

1. Have input into the development of the local Workforce Investment Plan (hereinafter, "Plan"), which shall be prepared by the Workforce Investment Board (WIB), approved by the full WIB and the Mayor prior to submission of said plan to the Governor for approval;
2. In consultation with the JCETP Executive Board, through its management team, will implement and amend personnel policies and procedures. For those instances, which the JCETP has no applicable personnel policies or procedures, the City's procedures may be adopted. Applicable Affirmative Action and Equal Employment Opportunity provisions will be enforced;
3. Negotiate and enter into separate agreements and contracts with public and private corporations to provide core services, intensive services and on the job training services. Operate its own training programs, and provide other services consistent with and deemed by the JCETP to be necessary for the implementation of the approved Plan for the Jersey City WIOA, with such approval by the City as required by federal, state and/ or local laws.
4. Expend funds allocated under the Act for the purposes of implementing and carrying out the approved Plan, as well as such other funds as may from time to time, be made available to the JCETP, with such approval by the City as may be required by federal, state or local laws.
5. Oversee implementation of reentry programming that helps formerly incarcerated individuals overcome numerous barriers to employment and successfully reintegrate into their communities.

6. In accordance with its own by-laws, rules and procedures, JCETP authorizes its members and/or staff to travel outside Jersey City and outside the State of New Jersey as deemed necessary by the JCETP to achieve the purposes of the Act and approved Plan, subject to such approvals as may be required by federal, state, or local laws or regulations.

7. Establish and maintain a Management Information and Reporting system, acceptable to the City on operations and expenditures, subject to such approval as may be required by federal, state or local laws or regulations.

8. Provide written reports to the City, no less often than once each quarter, on levels of program operation and expenditures, as well as other JCETP activities being conducted in the furtherance of the approved Plan for the WIOA.

9. Procure audits of the funds and program activities as required by the Act, and work to resolve questions or irregularities identified through such audits; and;

10. Manage a system to hear and resolve grievances, which may be brought by program participants, contract service providers, vendors, and other interested parties, as required by the Act.

B. Development of Workforce Investment Plan for WIOA

The WIB with input from the JCETP Board shall be responsible for the development of the local Workforce Investment Plan for the Jersey City WIOA, as required by Section 118 of the Act.

1. The JCETP, in consultation and coordination with the Department of Administration shall identify the employment needs of the City's unemployed residents, the labor force needs of labor market area employers, and appropriate linkage between funds made available under the Act and education, social service and economic development activities in the area, and shall conduct such other analyses as are required by the Act or which the JCETP determines to be appropriate and necessary to discharge its responsibilities;

2. The JCETP shall solicit the input and participation of the local business community regarding the provision of the program services to eligible residents by evaluating labor market needs;

3. The JCETP, upon obtaining approval of the JCETP Chairperson and Mayor of the City shall be responsible for the preparation, modification and submission of the Workforce Investment Plan. The WIB shall submit the executed Workforce Investment Plan to the Governor of the State of New Jersey for approval.

POWERS AND RESPONSIBILITIES OF THE CITY

A. Designation as the Grant Recipient

Jersey City shall be designated herein as grant recipient for Act funds, for the term of this Agreement. As grant recipient, the City shall furnish, or cause to be fulfilled, the following

responsibilities:

1. The City, and the Department of Administration, shall maintain oversight control of the current accounting, auditing and management information and reporting systems as required to comply with the Act and other applicable federal and state laws, rules and regulations.
2. The City Treasurer shall confirm all Act funding resources received from the federal government through the State of New Jersey.
3. Such resources shall be transferred to the JCETP's sub accounts with supporting documentation submitted to the City Treasurer and City Controller.
4. The City shall receive bank reconciliation's from the JCETP Executive Board providing control and a proper audit trail as required under the Act.
5. The City shall maintain and exercise a semi-annual internal audit review process of the program to verify all revenues and expenditures comply with the rules, regulations, and guidelines of the Act and other federal, state and local laws.
6. The City shall be entitled to reimbursement of all direct costs as appropriate, such as use of postage system, computer center services, automotive and repair services and employee benefits.

B. Approval of WIOA Plan for Jersey City Workforce Investment Area:

The Mayor, as the Act's Workforce Investment Plan co-signatory, shall review and approve the WIOA Plan for the Jersey City WIOA prepared by JCETP and approved by Workforce Investment Board, including any amendments thereto which might be required from time to time. Disagreements on the substance, content or any other aspect of the Plan between the City and the JCETP shall be resolved in accordance with the procedure prescribed in a separate section of this Agreement.

III. COMPENSATION

In exchange for providing a job training program during the term of this Agreement, the City shall pay JCETP a total contract amount not to exceed \$2,965,248.

IV. INCORPORATION OF THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM

The JCETP is an incorporated entity and shall remain so in conformance with the laws of the

State of New Jersey for the complete term of the Agreement. JCETP's Tax-exempt status as a non-profit corporation under U.S. Internal Revenue Code Sections 501(c) (3) is required and shall remain in force as a condition of this Agreement.

V. INDEMNIFICATION AND INSURANCE

The JCETP may provide for the indemnification of directors, officers and employers, as provided under Title 15 of the New Jersey Statutes (Corporations and Associations Not for Profit).

The JCETP shall purchase and maintain in full force and effect during the term of this Agreement, personal liability insurance for its trustees, officers, directors and members, as authorized under the WIOA, or any successor regulations(s).

The JCETP shall purchase and maintain in full force and effect, and shall cause its sub recipients and subcontractors to purchase and maintain in full force and effect, liability insurance to insure against the risks of bodily injury, illness, property damage or any other damages or losses, or with respect to any claims arising out of any activity under a JCETP grant or agreement, whether concerning persons or property in the JCETP organization, in the grant recipient's organization, or in the organization of any sub recipient, subcontractor or other third party.

The JCETP shall purchase and maintain in full force and effect, or cause the sub recipients and subcontractors to purchase and maintain in full force and effect, workmen's compensation insurance for participants as authorized or required by federal, state and/or local law(s), and regulations or guidelines issued hereunder.

The City agrees to defend, indemnify and hold the JCETP and its employees harmless from any and all losses, claims, judgments, expenses, actions, costs, damages, and obligations, including attorneys fees, arising from this Agreement which are not covered by the insurance policies required to be purchased and maintained in full force and effect by the JCETP and/or its sub recipients and subcontractors as provided herein.

Notwithstanding the foregoing provisions, nothing herein shall protect or purport to protect

any trustee, officer, director, or employee of the JCETP against any liability to which he would otherwise be subject by reason of willful misfeasance, fraud, bad faith, breach of a fiduciary or legal duty to the JCETP or reckless disregard of the duties involved in the conduct of his office.

VI. RESOLUTION OF DISAGREEMENTS

It is the joint authority and responsibility of both parties to this Agreement to secure effective service delivery, which provides the most beneficial mix of core, intensive and training services to the eligible residents and private employers of the Jersey City labor market area. In the event that the JCETP and the City cannot reach a mutually satisfactory agreement on approval with the Workforce Investment Plan, as required by the Act, representatives of the JCETP and the City shall meet to attempt to resolve such disagreements. When one or more parties to this agreement concludes that agreement between the JCETP and the City cannot be reached, any and all unresolved issues pertaining to the Workforce Investment Plan shall be submitted to the binding arbitration of the City, and one impartial representative of the Governor's office which is acceptable to the JCETP and the Mayor.

VII. TERM OF AGREEMENT

This Agreement, and its force and effect on the activities, responsibilities and relationships defined herein, shall apply to the period retroactive to the 1st day of July 2017 and shall remain in effect until the 30th day of June 2018.

VIII. TERMINATION

Either the City or the JCETP may terminate this Agreement without cause upon ninety (90) days prior written notice to the other party specifying the date of termination. Cause for termination results from the failure of the defaulting party to remedy any default in the performance of its obligations hereunder within ninety (90) working days after the non-defaulting party has given the defaulting party written notice of the default and the nature thereof. Cause for termination may also result from a termination of the grant funds through no fault of either party.

IX. AMENDMENTS

Either the JCETP or the City may propose amendments to this Agreement at any time. Any

amendment to this Agreement shall require the approval of a majority of each party hereto, and shall be in written form.

X. NOTICES

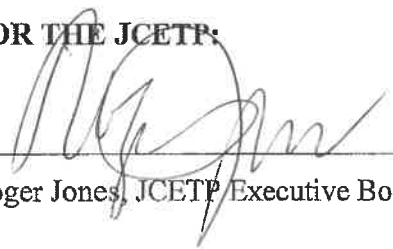
All notices hereunder shall be in writing and shall be served either by personal delivery or by first class mail, properly addressed and postage prepaid, as follows:

CITY: Mayor's Office
City Hall
280 Grove Street
Jersey City, NJ 07302

JCETP: JCETP
360-398 Martin Luther King Drive
Jersey City, NJ 07305

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in the dates set forth below.

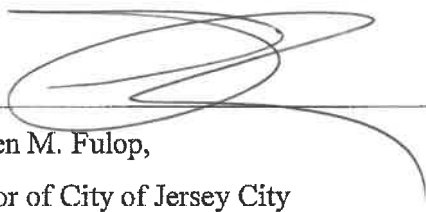
FOR THE JCETP:



Roger Jones, JCETP Executive Board Chairperson

Date: 12/22/2017

FOR THE CITY OF JERSEY CITY:



Steven M. Fulop,
Mayor of City of Jersey City

Date: 01/25/2018

RENÉE MICHELE JACKSON
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 7/25/2019



Resolution of the City of Jersey City, N.J.

City Clerk File No. Res. 17-915
Agenda No. 10.Z.1
Approved: NOV 29 2017



TITLE:

RESOLUTION AUTHORIZING THE CITY OF JERSEY CITY TO ENTER INTO AN AGREEMENT WITH THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, INC. (JCETP) DESIGNATING THE JCETP AS THE ADMINISTRATIVE ENTITY FOR THE JERSEY CITY WORKFORCE INNOVATION AND OPPORTUNITY AREA PURSUANT TO THE WORKFORCE INNOVATION AND OPPORTUNITY ACT

COUNCIL offered and moved adoption of the following resolution;

WHEREAS, the Workforce Innovation and Opportunity Act ("Act"), 29 U.S.C. 2801, et seq., authorizes the expenditure of federal funds for employment training services in a state determined Workforce Innovation and Opportunity Area ("WIOA"); and

WHEREAS, in order to be eligible to receive grants under the Act, the Governor of New Jersey must designate a municipality as a local Workforce Innovation and Opportunity Area ("WIOA"); and

WHEREAS, the City of Jersey City (City) was designated as a WIOA and is eligible to receive grant funds; and

WHEREAS, in order to receive grant funds, the City must prepare a job training plan which must be approved by the State Department of Labor and must identify the administrator of the grant funds; and

WHEREAS, the Jersey City Employment and Training Program, Inc. (JCETP) was first designated as a one stop operator prior to the enactment of 29 U.S.C. Sec. 2841 in August 1998; and

WHEREAS, the JCETP a nonprofit 501(c)3 corporation, has been designated as One-Stop Operator for the City WIOA pursuant to 29 U.S.C. Sec. 2841 (d) and (e) of the Act; and

WHEREAS, it has been determined to be in the City's best interests to enter into an agreement with JCETP to administer the City's job training plan; and

WHEREAS, the agreement is authorized pursuant to 29 U.S.C. Sec. 2841 (d) and (e) which allows the local Workforce Investment Board, in agreement with the Mayor, to designate an entity to administer the grant funds; and

WHEREAS, each program year, the WIOA provides classroom training programs, and/or services for the Youth, Adult, Displaced Workers and TANF participants of Jersey City; and

WHEREAS, the term of the City's agreement with JCETP will be effective as July 1, 2017 and terminate on June 30, 2018; and

WHEREAS, the total contract amount is \$2,965,248, of which funds in the amount of \$310,342 are allocated for administrative expenses and \$2,654,906 for program costs; and

City Clerk File No. Res. 17-915

Agenda No. 10.Z.1.

TITLE: NOV 29 2017

RESOLUTION AUTHORIZING THE CITY OF JERSEY CITY TO ENTER INTO AN AGREEMENT WITH THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRA, INC. (JCETP) DESIGNATING THE JCETP AS THE ADMINISTRATIVE ENTITY FOR THE JERSEY CITY WORKFORCE INNOVATION AND OPPORTUNITY AREA PURSUANT TO THE WORKFORCE INNOVATION AND OPPORTUNITY ACT

WHEREAS, the federal funding for this contract is presently available by WIOA grant funds in the following accounts:

Description	Account No.	Amount
a) Adults	2-213-40-758-221	\$ 654,791
b) Youth	2-213-40-758-222	\$ 737,838
c) Displaced Workers	2-213-40-758-223	\$ 509,238
d) TANF	2-213-40-758-224	\$ 656,168
e) Learning Link	2-213-40-758-229	\$ 149,000
f) SNAP	2-213-40-758-233	\$ 142,481
g) GA/Snap	2-213-40-758-234	\$ 115,732

NOW, THEREFORE, BE IT RESOLVED, by the Municipal Council of the City of Jersey City that the Mayor or Business Administrator is authorized to execute the agreement in the amount of **\$2,965,248**, in substantially the form of the attached, authorizing the Jersey City Employment and Training Program, Inc. to administer the City's Workforce Innovation and Opportunity Area job training plan for a one (1) year period effective as of July 1, 2017 and terminating on June 30, 2018.

I, Donna Mauer, Donna Mauer, Chief Financial Officer, certify that there are sufficient funds in the amount of **\$2,965,248** available for the payment of this resolution in JTPA Grant Account# 02-213-40-758. PO#: 127110

APPROVED: Donna Mauer, CFO

APPROVED: Jon Lavarro
Business Administrator

APPROVED AS TO LEGAL FORM

Joanna Monahan
Corporation Counsel

Certification Required

Not Required

APPROVED 8-0

RECORD OF COUNCIL VOTE ON FINAL PASSAGE 11.29.17											
COUNCILPERSON	AYE	NAY	N.V.	COUNCILPERSON	AYE	NAY	N.V.	COUNCILPERSON	AYE	NAY	N.V.
GAJEWSKI	✓			YUN	✓			RIVERA	✓		
GADSDEN	✓			OSBORNE	✓			WATTERMEN	ABSENT		
BOGGIANO	✓			ROBINSON	✓			LAVARRO, PRES	✓		

✓ Indicates Vote N.V.-Not Voting (Abstain)

Adopted at a meeting of the Municipal Council of the City of Jersey City N.J.

Jon Lavarro
Jon Lavarro, Jr., President of Council

Robert Byrne
Robert Byrne, City Clerk

Fy19

**JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM (JCETP)
AND
THE CITY OF JERSEY CITY**

AGREEMENT

This Agreement, entered into this _____ day of _____, 2018 by and between the City of Jersey City, a municipal corporation of the State of New Jersey with its principal offices located at 280 Grove Street, Jersey City, NJ 07302, (The “City”) and the Jersey City Employment and Training Program, Inc. (“JCETP”), with its principal offices located at 398 Martin Luther King Drive, Jersey City, NJ 07305.

WITNESSETH

WHEREAS, the Workforce Innovation and Opportunity Act (“ACT”), 29 USC 2801, et seq., authorizes the expenditure of federal funds for employment training services in a state determined Workforce Innovation and Opportunity Area (“WIOA”); and

WHEREAS, the City has qualified for “temporary and subsequent designation” as a WIOA under the Act, and the Governor of New Jersey has designated Jersey City as a WIOA; and

WHEREAS, Section 2841(d) of the Act authorizes the local Workforce Investment Board (WIB) for a WIOA, with the agreement of the chief elected official of the WIOA, to designate a One Stop Operator for the WIOA and the programs initiated under the Act, and

WHEREAS, the JCETP with its specialized and qualitative expertise in operating such programs, has been designated as the One-Stop Operator for the Jersey City WIOA by agreement of the WIB servicing the Jersey City WIOA and the Mayor of the City.

NOW, THEREFORE, THE CITY AND THE JCETP AGREE AS FOLLOWS:

I. APPLICABILITY OF FEDERAL REGULATIONS AND STANDARDS

The City and the JCETP assure and certify that they shall comply and (where applicable) will require their subcontractors, subgrantees, and subrecipients to comply with the Act and the rules and

regulations promulgated to carry out the Act, as well as other applicable federal, state and local laws, rules and regulations.

II. AUTHORITIES AND RESPONSIBILITIES OF THE JERSEY CITY EMPLOYMENT & TRAINING PROGRAM

Pursuant to the regulations set forth in the Act, the JCETP shall have overall responsibility to provide the policy guidance and exercise oversight (reviewing, monitoring, and evaluation) with respect to activities under the Act.

The JCETP and the City agree that the success of employment and training programs in Jersey City will be dependent upon the extent to which such programs reflect the intent and spirit of the Act, which encourages private sector participation and cooperation. Accordingly, it is intended, by means of this Agreement, that the JCETP, be vested with the substantial authority, as defined in the Act, for the administration and delivery of employment and training services as needed by Jersey City residents.

A. Designation as Administrative Entity.

The JCETP shall be designated herein as the One-Stop Entity for the Jersey City WIOA and programs initiated pursuant to the Act, or any other successor statutes, for the term of the Agreement.

As the One-Stop entity, the JCETP Board of Directors is hereby granted authority to establish a JCETP Executive Board appointed by the Mayor, comprised of nine (9) members to act as JCETP's governing Board of Directors.

The JCETP Executive Board shall appoint an Executive Director who will serve as the One Stop Operator for the direct operation of the JCETP while having the full JCETP body conduct only its overall legislated functions of the policy, guidance, oversight and planning for the Jersey City Employment and Training Program and the WIOA.

The JCETP Director and staff will provide the day-to-day JCETP functions related to policy, guidance, oversight and planning and the JCETP Director will be accountable to the JCETP board

and its Chairperson.

As per the JCETP organizational chart prepared and submitted as a required part of both Jersey City and Hudson County WIOA Plans, the JCETP and Hudson County WIOA Directors, having New Jersey Dept. of Labor and Workforce Development defined staff positions, will interact in fostering labor market WIOA Program coordination and cooperation.

Additionally, the JCETP Director will attend all Executive Board meetings, as the full JCETP's representative for purposes of communicating actions to the full JCETP Board and vice-versa, and to offer technical assistance and support. The Mayor of Jersey City, as the chief elected official will be furnished with the official written minutes of all Executive Board meetings.

THE JCETP EXECUTIVE BOARD

The JCETP Executive Board and its Director, as the One-Stop Operator for the Jersey City WIOA, will assume the following specific functions, which will be borne solely by the Jersey City WIOA.

1. Have input into the development of the local Workforce Investment Plan (hereinafter, "Plan"), which shall be prepared by the Workforce Investment Board (WIB), approved by the full WIB and the Mayor prior to submission of said plan to the Governor for approval;
2. In consultation with the JCETP Executive Board, through its management team, will implement and amend personnel policies and procedures. For those instances, which the JCETP has no applicable personnel policies or procedures, the City's procedures may be adopted. Applicable Affirmative Action and Equal Employment Opportunity provisions will be enforced;
3. Negotiate and enter into separate agreements and contracts with public and private corporations to provide core services, intensive services and on the job training services. Operate its own training programs, and provide other services consistent with and deemed by the JCETP to be necessary for the implementation of the approved Plan for the Jersey City WIOA, with such approval by the City as required by federal, state and/ or local laws.
4. Expend funds allocated under the Act for the purposes of implementing and carrying out the approved Plan, as well as such other funds as may from time to time, be made available to the JCETP, with such approval by the City as may be required by federal, state or local laws.
5. Oversee implementation of reentry programming that helps formerly incarcerated individuals overcome numerous barriers to employment and successfully reintegrate into their communities.

6. In accordance with its own by-laws, rules and procedures, JCETP authorizes its members and/or staff to travel outside Jersey City and outside the State of New Jersey as deemed necessary by the JCETP to achieve the purposes of the Act and approved Plan, subject to such approvals as may be required by federal, state, or local laws or regulations.
7. Establish and maintain a Management Information and Reporting system, acceptable to the City on operations and expenditures, subject to such approval as may be required by federal, state or local laws or regulations.
8. Provide written reports to the City, no less often than once each quarter, on levels of program operation and expenditures, as well as other JCETP activities being conducted in the furtherance of the approved Plan for the WIOA.
9. Procure audits of the funds and program activities as required by the Act, and work to resolve questions or irregularities identified through such audits; and;
10. Manage a system to hear and resolve grievances, which may be brought by program participants, contract service providers, vendors, and other interested parties, as required by the Act.

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1. The JCETP, in consultation and coordination with the Department of Administration shall identify the employment needs of the City's unemployed residents, the labor force needs of labor market area employers, and appropriate linkage between funds made available under the Act and education, social service and economic development activities in the area, and shall conduct such other analyses as are required by the Act or which the JCETP determines to be appropriate and necessary to discharge its responsibilities;
2. The JCETP shall solicit the input and participation of the local business community regarding the provision of the program services to eligible residents by evaluating labor market needs;
3. The JCETP, upon obtaining approval of the JCETP Chairperson and Mayor of the City shall be responsible for the preparation, modification and submission of the Workforce Investment Plan. The WIB shall submit the executed Workforce Investment Plan to the Governor of the State of New Jersey for approval.

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2. The City Treasurer shall confirm all Act funding resources received from the federal government through the State of New Jersey.
3. Such resources shall be transferred to the JCETP's sub accounts with supporting documentation submitted to the City Treasurer and City Controller.
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5. The City shall maintain and exercise a semi-annual internal audit review process of the program to verify all revenues and expenditures comply with the rules, regulations, and guidelines of the Act and other federal, state and local laws.
6. The City shall be entitled to reimbursement of all direct costs as appropriate, such as use of postage system, computer center services, automotive and repair services and employee benefits.

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In exchange for providing a job training program during the term of this Agreement, the City shall pay JCETP a total contract amount not to exceed **\$2,748,030.00**.

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The JCETP is an incorporated entity and shall remain so in conformance with the laws of the

State of New Jersey for the complete term of the Agreement. JCETP's Tax-exempt status as a non-profit corporation under U.S. Internal Revenue Code Sections 501(c) (3) is required and shall remain in force as a condition of this Agreement.

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The JCETP may provide for the indemnification of directors, officers and employers, as provided under Title 15 of the New Jersey Statutes (Corporations and Associations Not for Profit).

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The JCETP shall purchase and maintain in full force and effect, and shall cause its sub recipients and subcontractors to purchase and maintain in full force and effect, liability insurance to insure against the risks of bodily injury, illness, property damage or any other damages or losses, or with respect to any claims arising out of any activity under a JCETP grant or agreement, whether concerning persons or property in the JCETP organization, in the grant recipient's organization, or in the organization of any sub recipient, subcontractor or other third party.

The JCETP shall purchase and maintain in full force and effect, or cause the sub recipients and subcontractors to purchase and maintain in full force and effect, workmen's compensation insurance for participants as authorized or required by federal, state and/or local law(s), and regulations or guidelines issued hereunder.

The City agrees to defend, indemnify and hold the JCETP and its employees harmless from any and all losses, claims, judgments, expenses, actions, costs, damages, and obligations, including attorneys fees, arising from this Agreement which are not covered by the insurance policies required to be purchased and maintained in full force and effect by the JCETP and/or its sub recipients and subcontractors as provided herein.

Notwithstanding the foregoing provisions, nothing herein shall protect or purport to protect

any trustee, officer, director, or employee of the JCETP against any liability to which he would otherwise be subject by reason of willful misfeasance, fraud, bad faith, breach of a fiduciary or legal duty to the JCETP or reckless disregard of the duties involved in the conduct of his office.

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It is the joint authority and responsibility of both parties to this Agreement to secure effective service delivery, which provides the most beneficial mix of core, intensive and training services to the eligible residents and private employers of the Jersey City labor market area. In the event that the JCETP and the City cannot reach a mutually satisfactory agreement on approval with the Workforce Investment Plan, as required by the Act, representatives of the JCETP and the City shall meet to attempt to resolve such disagreements. When one or more parties to this agreement concludes that agreement between the JCETP and the City cannot be reached, any and all unresolved issues pertaining to the Workforce Investment Plan shall be submitted to the binding arbitration of the City, and one impartial representative of the Governor's office which is acceptable to the JCETP and the Mayor.

VII. TERM OF AGREEMENT

This Agreement, and its force and effect on the activities, responsibilities and relationships defined herein, shall apply to the period retroactive to the 1st day of July 2018 and shall remain in effect until the 30th day of June 2019.

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Either the City or the JCETP may terminate this Agreement without cause upon ninety (90) days prior written notice to the other party specifying the date of termination. Cause for termination results from the failure of the defaulting party to remedy any default in the performance of its obligations hereunder within ninety (90) working days after the non-defaulting party has given the defaulting party written notice of the default and the nature thereof. Cause for termination may also result from a termination of the grant funds through no fault of either party.

IX. AMENDMENTS

Either the JCETP or the City may propose amendments to this Agreement at any time. Any

amendment to this Agreement shall require the approval of a majority of each party hereto, and shall be in written form.

X. NOTICES

All notices hereunder shall be in writing and shall be served either by personal delivery or by first class mail, properly addressed and postage prepaid, as follows:

CITY: Mayor's Office
City Hall
280 Grove Street
Jersey City, NJ 07302

JCETP: JCETP
360-398 Martin Luther King Drive
Jersey City, NJ 07305

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in the dates set forth below.

FOR THE JCETP:

Sudhan Thomas, JCETP Executive Board Chairperson

Date: _____

FOR THE CITY OF JERSEY CITY:

Steven M. Fulop,
Mayor of City of Jersey City

Date: _____

RESOLUTION AUTHORIZING THE CITY OF JERSEY CITY TO ENTER INTO AN AGREEMENT WITH THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM, INC. (JCETP) DESIGNATING THE JCETP AS THE ADMINISTRATIVE ENTITY FOR THE JERSEY CITY WORKFORCE INNOVATION AND OPPORTUNITY AREA PURSUANT TO THE WORKFORCE INNOVATION AND OPPORTUNITY ACT

COUNCIL offered and moved adoption of the following resolution;

WHEREAS, the Workforce Innovation and Opportunity Act (“Act”), 29 U.S.C. 2801, et seq., authorizes the expenditure of federal funds for employment training services in a state determined Workforce Innovation and Opportunity Area (“WIOA”); and

WHEREAS, in order to be eligible to receive grants under the Act, the Governor of New Jersey must designate a municipality as a local Workforce Innovation and Opportunity Area (“WIOA”); and

WHEREAS, the City of Jersey City (City) was designated as a WIOA and is eligible to receive grant funds; and

WHEREAS, in order to receive grant funds, the City must prepare a job training plan which must be approved by the State Department of Labor and must identify the administrator of the grant funds; and

WHEREAS, the Jersey City Employment and Training Program, Inc. (JCETP) was first designated as a one stop operator prior to the enactment of 29 U.S.C. Sec. 2841 in August 1998; and

WHEREAS, the JCETP a nonprofit 501(c)3 corporation, has been designated as One-Stop Operator for the City WIOA pursuant to 29 U.S.C. Sec. 2841 (d) and (e) of the Act; and

WHEREAS, it has been determined to be in the City’s best interests to enter into a agreement with JCETP to administer the City’s job training plan; and

WHEREAS, the agreement is authorized pursuant to 29 U.S.C. Sec. 2841 (d) and (e) which allows the local Workforce Investment Board, in agreement with the Mayor, to designate an entity to administer the grant funds; and

WHEREAS, each program year, the WIOA provides classroom training programs, and/or services for the Youth, Adult, Displaced Workers and TANF participants of Jersey City; and

WHEREAS, the term of the City’s agreement with JCETP will be effective as July 1, 2018 and terminate on June 30, 2019; and

WHEREAS, the total contract amount is **\$2,748,030.00**, of which funds in the amount of \$290,252.00 are allocated for administrative expenses and \$2,457,778.00 for program costs; and

RESOLUTION AUTHORIZING THE CITY OF JERSEY CITY TO ENTER INTO AN AGREEMENT WITH THE JERSEY CITY EMPLOYMENT AND TRAINING PROGRA, INC. (JCETP) DESIGNATING THE JCETP AS THE ADMINISTRATIVE ENTITY FOR THE JERSEY CITY WORKFORCE INNOVATION AND OPPORTUNITY AREA PURSUANT TO THE WORKFORCE INNOVATION AND OPPORTUNITY ACT

WHEREAS, the federal funding for this contract is presently available by WIOA grant funds in the following accounts:

Description	Account No.	Amount
a) Adults	2-213-40-858-221	\$ 598,172
b) Youth	2-213-40-858-222	\$ 647,189
c) Displaced Workers	2-213-40-858-223	\$ 488,364
d) TANF	2-213-40-858-224	\$ 658,280
e) Learning Link	2-213-40-858-229	\$ 88,000
f) SNAP	2-213-40-858-233	\$ 145,000
g) GA/Snap	2-213-40-858-234	\$ 115,000
h) Smart Steps	2-213-40-858-231	\$ 8,025

NOW, THEREFORE, BE IT RESOLVED, by the Municipal Council of the City of Jersey City that the Mayor or Business Administrator is authorized to execute the agreement in the amount of **\$2,748,030.00**, in substantially the form of the attached, authorizing the Jersey City Employment and Training Program, Inc. to administer the City’s Workforce Innovation and Opportunity Area job training plan for a one (1) year period effective as of July 1, 2018 and terminating on June 30, 2019.

I, _____, Donna Mauer, Chief Financial Officer, certify that there are sufficient funds in the amount of **\$2,748,030.00** available for the payment of this resolution in JTPA Grant Account# **02-213-40-858**. **PO#:** _____

Appendix E -Terminated Employees

MEMORANDUM

TO: Sudhan Thomas, Acting Executive Director/Chairman

FROM: Reinaldo Santiago, Director of One Stop Operations

DATE: January 10, 2018

RE: One Stop Career Center Information- Staff

Since Mr. James McGreevy was hired as the Executive Director for JCEPT. The following employees were laid off due to budget cuts:

Administration:

1. Keith Davis, Deputy Director “retire”
2. Perry Schawarz, Internal Monitor/EEO

Operations

1. Patricia Miller; Operations Manager “retire”
2. Angel Valentin; Special Grant Manager/ TABE Administrator
3. Marilyn Ramirez, Case Manager
4. Betsy Padilla, Case Manager

Youth Unit:

1. Lucy Suarez, Coordinator “retire”
2. Nurys Garcia, Youth Case Manager
3. Jameelah Carter, MIS for Youth

Workforce New Jersey

1. Elise Garnes, Program Facilitator
2. Tiffany Kittrell, WFNJ Intake Coordinator

Appendix F-NJRC Payments to JCETP

Resolution of the Jersey City Employment & Training Programs, Inc.

File No. BOD PY'2015
 Agenda No. I WALK-ON
 BD: November 13, 2015

Title: ACCEPTANCE OF FUNDS FROM THE NEW JERSEY REENTRY CORPORATION FOR THE JERSEY CITY EMPLOYMENT & TRAINING PROGRAM STAFF & SERVICES

RESOLUTION AUTHORIZING JERSEY CITY EMPLOYMENT AND TRAINING PROGRAM TO ENTER INTO AN AGREEMENT WITH THE NEW JERSEY REENTRY CORPORATION AND ACCEPTING FUNDS FOR THE STAFF AND SERVICES ASSISTING REENTRY CUSTOMERS.

WHEREAS, the Jersey City Employment & Training Program, Inc. (JCETP, Inc.) is the administrative entity for the Jersey City Workforce Innovation Opportunity Area (WIOA) / Workforce Innovation and Opportunity Act (WIOA) pursuant to the Workforce Innovation and Opportunity Act (WIOA), Section 121; and

Whereas, the Jersey City Employment and Training Program desires to accept the agreement from the New Jersey Reentry Corporation for the period September 1, 2015 through June 30, 2016.

Whereas, this agreement will provide an advancement of \$452,750.00 for starting costs and additional funding to continue for the entire grant period of three (3) years not to exceed \$3,500,000.

Whereas, this funding will be used for reentry initiatives to effectively service Jersey City reentry customers.

Now Therefore, Be It Resolved that the Jersey City Employment and Training Program does hereby authorize such a agreement and upon receipt of the fully executed funds from the New Jersey Reentry Corporation will expend these funds pursuant to the terms of said MOU between Jersey City Employment and Training Program and the New Jersey Reentry Corporation to deliver services to the reentry population.

Be It Further Resolved that the persons whose names, titles, and signatures appear below are authorized to sign such an agreement.

ADOPTED: November 13, 2015


 Chairperson, JCETP, Inc. Board of Directors


 Clerk to the Board

N.V. Abstain

RECORD OF GOVERNING BOARD VOTE OF FINAL PASSAGE							
Committee Person	AYE	NAY	N.V.	Committee Person	AYE	NAY	N.V.
R. JONES	X			H. PLOTKIN	X		
R. KNAPP	X			A. CAMPBELL	X		
H. NUNEZ	X						
L. MCRAE	X						

WIA
General Ledger Listing
 Jul 14 Until Aug 17

Account ID :		Description : NJ REENTRY			Balance :	-75,000.00	
<u>Batch #</u>	<u>Src</u>	<u>Date</u>	<u>Master/Ref #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
Dec 15:							
3237	GL	12/11/15	NJ Re-Entry	Record Grant Revenue 12/11/15		243,600.00	-243,600.00
Jun 16:							
3448	GL	06/30/16	02	To Record FY16 Grant Receivables		2,706.00	-246,306.00
					246,306.00	-246,306.00	
Jul 16:							
3358	GL	07/15/16	04	Record Rev,Reim,Donation,& Pro Ser		75,000.00	-75,000.00
Dec 16:							
3436	GL	12/22/16	09	Rec Rev from NJRC		141,229.13	-216,229.13
					216,229.13	-216,229.13	

Old system 462,535.13

CRITERIA

Detail Report Sorted by Account ID

Specific Option(s):
 1.) Period Range: Jul 14 Until Aug 17
 2.) Accounts With No Transaction Not Included
 3.) Zero Balance Accounts Not Included

Filter(s):
 Account ID: "4000-5996"

Jersey City Employment and Training Program Cash Receipts Report

Type	Description	Receipt Number	Deposit Number	Date	Source/Category	System	Payer	Amount
Check		9	17	2/17/2017		AR	New Jersey Reentry	\$40,794.81
Check		18	27	3/3/2017		AR	New Jersey Reentry	\$40,746.34
Check		26	36	3/31/2017		AR	New Jersey Reentry	\$45,876.11
Received EFT		31	44	5/3/2017		AR	New Jersey Reentry	\$38,792.43
Check		36	50	6/7/2017		AR	New Jersey Reentry	\$45,271.47
Check		38	52	6/30/2017		AR	New Jersey Reentry	\$31,132.92
Check		47	61	7/28/2017		AR	New Jersey Reentry	\$31,477.42
Check		51	66	9/1/2017		AR	New Jersey Reentry	\$25,787.16
Check		52	67	9/29/2017		AR	New Jersey Reentry	\$32,626.06
Check		57	76	10/27/2017		AR	New Jersey Reentry	\$32,646.81
Check		64	85	12/4/2017		AR	New Jersey Reentry	\$44,310.65
Check	Cobra Reimbursement for Shae Cali	15	91	12/12/2017	Reiumbursement	CR	New Jersey Reentry	\$811.71
Check		66	87	12/18/2017		AR	New Jersey Reentry	\$25,122.16
Check		74	97	1/31/2018		AR	New Jersey Reentry	\$26,716.76
Check		75	99	2/15/2018		AR	New Jersey Reentry	\$32,618.07
Check		81	107	3/29/2018		AR	New Jersey Reentry	\$32,009.47
Check		84	116	5/15/2018		AR	New Jersey Reentry	\$23,594.76
Check		89	119	6/5/2018		AR	New Jersey Reentry	\$47,224.21
Check		91	122	6/29/2018		AR	New Jersey Reentry	\$52,171.58
Check		95	129	8/6/2018		AR	New Jersey Reentry	\$28,696.17
Check		104	144	10/11/2018		AR	New Jersey Reentry	\$47,771.38
Check		105	145	10/11/2018		AR	New Jersey Reentry	\$30,699.67
Check		106	147	10/26/2018		AR	New Jersey Reentry	\$24,853.18
Check	Rev grant rec. NJ reentry October 2018 expenses	108	152	11/27/2018		AR	New Jersey Reentry	\$30,107.88
Check		111	156	12/20/2018		AR	New Jersey Reentry	\$28,555.89
Check		115	160	2/5/2019		AR	New Jersey Reentry	\$18,721.90
Check		119	164	2/27/2019		AR	New Jersey Reentry	\$17,660.93

Grand Total: \$876,797.90

Fe

876,797.90
462,535.13

1,339,333.03

Appendix G - New Jersey Reentry forms 990 2014-2017

Form **990-EZ**
 Department of the Treasury
 Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 ▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150
2014
Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 10-22-2014, and ending 06-30-2015

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NEW JERSEY REENTRY A NJ NONPROFIT CORPORATION	D Employer identification number 47-2139071
	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 398 MARTIN LUTHER KING JR DRIVE	E Telephone number (551) 222-4323
	City or town, state or province, country, and ZIP or foreign postal code JERSEY CITY, NJ 07305	F Group Exemption Number ▶

G Accounting Method Cash Accrual Other (specify) ▶ _____

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
I Website: ▶ NJREENTRY.ORG

J Tax-exempt status (check only one) - 501(c)(3) 501(c) () (insert no) 4947(a)(1) or 527

K Form of organization Corporation Trust Association Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 0

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I _____

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c Less direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		
b Less cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	0	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	
17 Total expenses. Add lines 10 through 16	17	0	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	0
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	0
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the

instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	0
b	Did the organization file Form 1120-POL for this year?	37b	
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0, section 4912 ▶ 0, section 4955 ▶ 0		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	No
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41	List the states with which a copy of this return is filed ▶		
42a	The organization's books are in care of ▶ THE ORGANIZATION Telephone no ▶ (551) 222-4323 Located at ▶ 398 MARTIN LUTHER KING JR DRIVE JERSEY CITY, NJ ZIP + 4 ▶ 07305		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶	42b	No
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ▶	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	No

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	No
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	No
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	No
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000.

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	_____ Signature of officer JOHN KOUFOS, EXECUTIVE DIRECTOR Type or print name and title	2016-12-01 Date
------------------	--	--------------------

Paid Preparer Use Only	Print/Type preparer's name ROBERT G DORIA CPA	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00277459
	Firm's name ▶ DONOHUE GIRONDA DORIA & TOMKINS LLC			Firm's EIN ▶ 46-4885117	
	Firm's address ▶ 310 BROADWAY BAYONNE, NJ 07002			Phone no. (201) 437-9000	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

**TY 2014 Transfers Personal Benefits
Contracts Declaration**

Name: NEW JERSEY REENTRY A NJ NONPROFIT CORPORATION

EIN: 47-2139071

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT. THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

**SCHEDULE A
(Form 990 or
990EZ)**

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

**Open to Public
Inspection**

Name of the organization
NEW JERSEY REENTRY A NJ NONPROFIT CORPORATION

Employer identification number

47-2139071

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations: _____
 - g Provide the following information about the supported organization(s):

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						0
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2013 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 33 1/3% support test—2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part II of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Part IV Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)

- a** The organization satisfied the Activities Test. Complete **line 2** below.
- b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 **Activities Test. Answer (a) and (b) below.**

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		

3 **Parent of Supported Organizations. Answer (a) and (b) below.**

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount

	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2 Acquisition indebtedness applicable to non-exempt use assets	2	
3 Subtract line 2 from line 1d	3	
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by .035	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test	

Return Reference	Explanation
FORM 990, SCHEDULE A, PART II, SECTION B, QUESTION 13	PUBLIC SUPPORT CALCULATION INCLUDES CURRENT FISCAL YEAR, A SHORT YEAR BEGINNING OCTOBER 22 2014 (DATE OF INCORPORATION) ENDING JUNE 30, 2015 THE SHORT YEAR PERIOD HAD NO ACTIVITY

Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 ▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2015
Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 07-01-2015, and ending 06-30-2016

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: NEW JERSEY REENTRY A NJ NONPROFIT CORPORATION
 Doing business as:
 Number and street (or P O box if mail is not delivered to street address) Room/suite: 398 MARTIN LUTHER KING JR DRIVE
 City or town, state or province, country, and ZIP or foreign postal code: JERSEY CITY, NJ 07305

D Employer identification number: 47-2139071
E Telephone number: (551) 222-4323
G Gross receipts \$ 1,325,967

F Name and address of principal officer: JAMES MCGREEVY, 398 MARTIN LUTHER KING JR DRIVE, JERSEY CITY, NJ 07305

H(a) Is this a group return for subordinates? No Yes
H(b) Are all subordinates included? Yes No
 IF "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: ▶ NJREENTRY.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 2014 **M** State of legal domicile: NJ

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE CRITICAL SERVICES INCLUDING ADDICTION TREATMENT, SOBER TRANSITIONAL HOUSING, AND TRAINING AND EMPLOYMENT, FOR INDIVIDUALS WITH A DIAGNOSED MENTAL HEALTH AND/OR SUBSTANCE USE DISORDER, WHO HAVE BEEN ARRESTED, INCARCERATED AND SENTENCED THROUGH THE JUDICIAL SYSTEM	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3 Number of voting members of the governing body (Part VI, line 1a)	13
	4 Number of independent voting members of the governing body (Part VI, line 1b)	13
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5
	6 Total number of volunteers (estimate if necessary)	30
	7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 34	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	1,312,027
	9 Program service revenue (Part VIII, line 2g)	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,940
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,325,967
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		846,590
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		344,226
18 Total expenses—add lines 13-17 (must equal Part IX, column (A), line 25)	1,190,816	
19 Revenue less expenses—subtract line 18 from line 12	135,151	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	1,247,266
	21 Total liabilities (Part X, line 26)	1,112,115
	22 Net assets or fund balances—subtract line 21 from line 20	135,151

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: JOHN KOUFOS EXECUTIVE DIRECTOR
 Date: 2016-12-12

Paid Preparer Use Only

Print/Type preparer's name: ROBERT G DORIA CPA
 Preparer's signature: ROBERT G DORIA CPA
 Date:
 Check if self-employed
 PTIN: P00277459
 Firm's name: ▶ DONOHUE GIRONDA DORIA & TOMKINS LLC
 Firm's EIN: ▶ 46-4885117
 Firm's address: ▶ 310 BROADWAY, BAYONNE, NJ 07002
 Phone no: (201) 437-9000

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

PROVIDE CRITICAL SERVICES INCLUDING ADDICTION TREATMENT, SOBER TRANSITIONAL HOUSING, AND TRAINING AND EMPLOYMENT, FOR INDIVIDUALS WITH A DIAGNOSED MENTAL HEALTH AND/OR SUBSTANCE USE DISORDER, WHO HAVE BEEN ARRESTED, INCARCERATED AND SENTENCED THROUGH THE JUDICIAL SYSTEM

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 1,020,216 including grants of \$) (Revenue \$)
ONE-STOP OFFENDER RE-ENTRY SERVICES IS A PROGRAM DESIGNED TO HELP COMMUNITIES DEVELOP AND IMPLEMENT COMPREHENSIVE AND COLLABORATIVE STRATEGIES THAT ADDRESS THE CHALLENGES POSED BY OFFENDER REENTRY AND RECIDIVISM REDUCTION

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **▶** 1,020,216

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question numbers (1a-14b), descriptions, and Yes/No columns. Includes questions about Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 4966, Form 501(c)(7), Form 501(c)(12), Form 4947(a)(1), and Form 501(c)(29).

Part VI Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		No
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed **NJ**
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
▶ THE ORGANIZATION 398 MARTIN LUTHER KING JR DRIVE JERSEY CITY, NJ 07305 (551) 222-4323

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GOVERNOR BRENDAN BYRNE BOARD MEMBER	1 00	X					0	0	0	
(2) GOVERNOR THOMAS KEAN BOARD MEMBER	1 00	X					0	0	0	
(3) GOVERNOR JAMES FLORIO BOARD MEMBER	1 00	X					0	0	0	
(4) GOVERNOR JAMES MCGREEVEY BOARD MEMBER	1 00	X					0	0	0	
(5) GOVERNOR JOHN CORZINE BOARD MEMBER	1 00	X					0	0	0	
(6) CHIEF JUSTICE DEBORAH PORITZ BOARD MEMBER	1 00	X					0	0	0	
(7) BISHOP REGINALD T JACKSON BOARD MEMBER	1 00	X					0	0	0	
(8) FATHER EDWIN CHINERY BOARD MEMBER	1 00	X					0	0	0	
(9) MICHAEL KEMPNER BOARD MEMBER	1 00	X					0	0	0	
(10) JOSEPH HAYDEN ESQ BOARD MEMBER	1 00	X					0	0	0	
(11) THOMAS CALCAGNI ESQ BOARD MEMBER	1 00	X					0	0	0	
(12) LESLIE K FRANKS MCRAE BOARD MEMBER	1 00	X					0	0	0	
(13) MAYOR STEVEN M FULOP BOARD MEMBER	1 00	X					0	0	0	
(14) JOHN KOUFOS EXECUTIVE DIRECTOR	5 00			X			5,000	0	0	

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns 1a				
	b Membership dues 1b				
	c Fundraising events 1c				
	d Related organizations 1d				
	e Government grants (contributions) 1e	1,307,027			
	f All other contributions, gifts, grants, and similar amounts not included above 1f	5,000			
	g Noncash contributions included in lines 1a-1f \$				
	h Total. Add lines 1a-1f ▶	1,312,027			
Program Service Revenue	2a _____ Business Code				
	b _____				
	c _____				
	d _____				
	e _____				
	f All other program service revenue				
	g Total. Add lines 2a-2f ▶				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶				
	4 Income from investment of tax-exempt bond proceeds ▶				
	5 Royalties ▶				
	6a Gross rents (i) Real (ii) Personal				
	b Less rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss) ▶				
	7a Gross amount from sales of assets other than inventory (i) Securities (ii) Other				
	b Less cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss) ▶				
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a				
	b Less direct expenses b				
	c Net income or (loss) from fundraising events ▶				
	9a Gross income from gaming activities See Part IV, line 19 a				
	b Less direct expenses b				
	c Net income or (loss) from gaming activities ▶				
10a Gross sales of inventory, less returns and allowances a					
b Less cost of goods sold b					
c Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue Business Code					
11a MISCELLANEOUS - SERVIC 900004	13,940	13,940			
b _____					
c _____					
d All other revenue					
e Total. Add lines 11a-11d ▶	13,940				
12 Total revenue. See Instructions ▶	1,325,967	13,940	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	668,492	578,531	89,961	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	143,531	121,139	22,392	
10 Payroll taxes	34,567	29,192	5,375	
11 Fees for services (non-employees)				
a Management				
b Legal	12,000	12,000		
c Accounting	16,200	8,100	8,100	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	89,098	63,940	25,158	
12 Advertising and promotion				
13 Office expenses	51,569	51,016	553	
14 Information technology	41,405	34,088	7,317	
15 Royalties				
16 Occupancy	50,353	49,501	852	
17 Travel	165	140	25	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,646	1,510	136	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	10,116		10,116	
23 Insurance	15,378	14,763	615	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FACILITY OPERATING COST	31,033	31,033		
b PARTICIPANT COST	13,514	13,514		
c BUS TICKETS	10,790	10,790		
d TABE TESTS	959	959		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,190,816	1,020,216	170,600	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash-non-interest-bearing		1	863,707
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	234,348
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	33,000
	10a Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a 126,327		
	b Less: accumulated depreciation	10b 10,116	0	10c 116,211
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		0	16 1,247,266	
Liabilities	17 Accounts payable and accrued expenses		17	39,142
	18 Grants payable		18	
	19 Deferred revenue		19	1,072,973
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		0	26 1,112,115
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	135,151
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances		0	33 135,151	
34 Total liabilities and net assets/fund balances		0	34 1,247,266	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1,325,967
2	Total expenses (must equal Part IX, column (A), line 25)	1,190,816
3	Revenue less expenses. Subtract line 2 from line 1	135,151
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	0
5	Net unrealized gains (losses) on investments	
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	
9	Other changes in net assets or fund balances (explain in Schedule O)	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	135,151

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		No
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

**SCHEDULE A
(Form 990 or
990EZ)**

Public Charity Status and Public Support

OMB No 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

2015

**Open to Public
Inspection**

Department of the
Treasury
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization
NEW JERSEY REENTRY
A NJ NONPROFIT CORPORATION

Employer identification number
47-2139071

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any unusual grants.)					1,312,027	1,312,027
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3					1,312,027	1,312,027
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						1,312,027

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
7 Amounts from line 4					1,312,027	1,312,027
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					13,940	13,940
11 Total support. Add lines 7 through 10						1,325,967

- 12** Gross receipts from related activities, etc. (see instructions) **12**
- 13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2014 Schedule A, Part II, line 14	15	

- 16a 33 1/3% support test—2015.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support test—2014.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test—2015.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization
- b 10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2015.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests—2014.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		

Part IV Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
<p>1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i></p>		
<p>2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i></p>		

Section C. Type II Supporting Organizations

	Yes	No
<p>1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i></p>		

Section D. All Type III Supporting Organizations

	Yes	No
<p>1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?</p>		
<p>2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i></p>		
<p>3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i></p>		

Section E. Type III Functionally-Integrated Supporting Organizations

<p>1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)</p> <p>a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.</p> <p>b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.</p> <p>c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).</p>		
<p>2 Activities Test. Answer (a) and (b) below.</p> <p>a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i></p>		
<p>b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i></p>		
<p>3 Parent of Supported Organizations. Answer (a) and (b) below.</p> <p>a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i></p>		
<p>b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i></p>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount

	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2 Acquisition indebtedness applicable to non-exempt use assets	2	
3 Subtract line 2 from line 1d	3	
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by .035	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) <input type="checkbox"/>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2015			
a			
b			
c			
d From 2013.			
e From 2014.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2015 from Section D, line 7 \$ _____			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2016. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b			
c Excess from 2013.			
d From 2014.			
e From 2015.			

Part VI **Supplemental Information.**

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test	

Return Reference	Explanation
FORM 990, SCHEDULE A, PART II, SECTION B, QUESTION 13	PUBLIC SUPPORT CALCULATION INCLUDES A SHORT FISCAL YEAR BEGINNING OCTOBER 22 2014 (DATE OF INCORPORATION) ENDING JUNE 30, 2015 THE SHORT YEAR PERIOD HAD NO ACTIVITY

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047 2015 Open to Public Inspection

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization: NEW JERSEY REENTRY A NJ NONPROFIT CORPORATION Employer identification number: 47-2139071

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for yes/no questions.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Questions 1-9 regarding conservation easements, including a table for 'Held at the End of the Year' with rows 2a-2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Questions 1a-2b regarding art and historical treasures, including revenue and asset amounts.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets
(continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	b (c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	Accumulated (c) depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		120,866	9,287	111,579
e Other		5,461	829	4,632
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				116,211

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,325,967
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d	2e		0
3	Subtract line 2e from line 1	3		1,325,967
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b	4c		0
5	Total revenue: Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5		1,325,967

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,190,816
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d	2e		0
3	Subtract line 2e from line 1	3		1,190,816
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b	4c		0
5	Total expenses: Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5		1,190,816

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART X, LINE 2	NJRC IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE, EXCEPT ON NET INCOME DERIVED FROM UNRELATED BUSINESS ACTIVITIES. NJRC BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.

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OMB No 1545-0047

**SCHEDULE O
(Form 990 or
990-EZ)**

Supplemental Information to Form 990 or 990-EZ

2015
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Inspection**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the
Treasury
Internal Revenue
Service

Name of the organization
NEW JERSEY REENTRY
A NJ NONPROFIT CORPORATION

Employer identification number
47-2139071

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	COPIES OF FORM 990 AND NJ CHARITABLE REGISTRATION FORMS ARE PROVIDED TO THE CFO AND TREASURER PRIOR TO BEING SIGNED AND FILED. COPIES OF THE RETURNS ARE AVAILABLE TO ANY DIRECTOR OR OFFICER REQUESTING.
FORM 990, PART VI, SECTION B, LINE 12C	EMPLOYEES ARE REQUIRED TO REPORT POSSIBLE CONFLICTS SO THAT THE NJRC MAY ASSESS AND PREVENT POTENTIAL CONFLICTS. ANY EMPLOYEES WHO HOLD AN INTEREST IN, OR IS EMPLOYED BY, ANY BUSINESS DOING BUSINESS WITH THE NJRC MUST SUBMIT A WRITTEN NOTICE OF THESE OUTSIDE INTERESTS TO THE FACILITY PROGRAM DIRECTOR. EMPLOYEES ARE REQUIRED TO REPORT TO THE FACILITY PROGRAM DIRECTOR, ANY OFFER OF A DONATION, GRATUITY, CONTRIBUTION OR GIFT INCLUDING MEALS AND ENTERTAINMENT THAT IS IN VIOLATION OF THE CONFLICT OF INTEREST POLICY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A	REVIEW AND APPROVAL OF COMPENSATION, EXCLUDING PERSONS WITH A CONFLICT OF INTEREST, WERE MADE BY THE GOVERNING BODY USING COMPARABLE COMPENSATION FOR FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. CONTEMPORANEOUS DOCUMENTATION WITH RESPECT TO DELIBERATIONS AND DECISIONS OF THE COMPENSATION ARRANGEMENTS WERE MADE.
FORM 990, PART VI, SECTION C, LINE 19	COPIES OF THE ORGANIZATION'S GOVERNING DOCUMENTS AND AUDITED FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST. THE ORGANIZATION'S FORM 990 IS AVAILABLE UPON REQUEST AND ALSO AVAILABLE ON ANOTHER'S WEBSITE SUCH AS GUIDESTAR.ORG

Form **990**
 Department of the Treasury
 Internal Revenue Service

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2016

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public
 Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2016 calendar year, or tax year beginning 07-01-2016, and ending 06-30-2017

- B** Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
 NEW JERSEY REENTRY
 A NJ NONPROFIT CORPORATION

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite
 398 MARTIN LUTHER KING JR DRIVE

City or town, state or province, country, and ZIP or foreign postal code
 JERSEY CITY, NJ 07305

D Employer identification number
 47-2139071

E Telephone number
 (551) 222-4323

G Gross receipts \$ 3,429,650

F Name and address of principal officer
 JAMES MCGREEVY
 398 MARTIN LUTHER KING JR DRIVE
 JERSEY CITY, NJ 07305

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ NJREENTRY.ORG

K Form of organization Corporation Trust Association Other ▶

L Year of formation 2014 **M** State of legal domicile NJ

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities PROVIDE CRITICAL SERVICES INCLUDING ADDICTION TREATMENT, SOBER TRANSITIONAL HOUSING, AND TRAINING AND EMPLOYMENT, FOR INDIVIDUALS WITH A DIAGNOSED MENTAL HEALTH AND/OR SUBSTANCE USE DISORDER, WHO HAVE BEEN ARRESTED, INCARCERATED AND SENTENCED THROUGH THE JUDICIAL SYSTEM		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	13	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	13	
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	39	
	6 Total number of volunteers (estimate if necessary)	30	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	0	
	7b Net unrelated business taxable income from Form 990-T, line 34	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year: 1,312,027	Current Year: 3,409,530
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,940	20,120
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,325,967	3,429,650
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	846,590	2,214,420
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	344,226	736,826
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,190,816	2,951,246	
19 Revenue less expenses Subtract line 18 from line 12	135,151	478,404	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year: 1,247,266	End of Year: 1,480,215
	21 Total liabilities (Part X, line 26)	1,112,115	866,660
	22 Net assets or fund balances Subtract line 21 from line 20	135,151	613,555

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: _____ Date: 2018-04-30

DEOPHISTER UFFER C F O
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: ROBERT G DORIA CPA
 Preparer's signature: ROBERT G DORIA CPA
 Date: _____
 Check if self-employed
 PTIN: P00277459
 Firm's name: ▶ DONOHUE GIRONDA DORIA & TOMKINS LLC
 Firm's EIN: ▶ 46-4885117
 Firm's address: ▶ 310 BROADWAY
 Phone no: (201) 437-9000
 BAYONNE, NJ 07002

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission

PROVIDE CRITICAL SERVICES INCLUDING ADDICTION TREATMENT, SOBER TRANSITIONAL HOUSING, AND TRAINING AND EMPLOYEMENT, FOR INDIVIDUALS WITH A DIAGNOSED MENTAL HEALTH AND/OR SUBSTANCE USE DISORDER, WHO HAVE BEEN ARRESTED, INCARCERATED AND SENTENCED THROUGH THE JUDICIAL SYSTEM

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 2,525,238 including grants of \$) (Revenue \$)
See Additional Data

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 2,525,238

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		No
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		No
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Main form area containing questions 1a through 14b with input fields and Yes/No columns.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the States with which a copy of this Form 990 is required to be filed: NJ
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records:
 THE ORGANIZATION 398 MARTIN LUTHER KING JR DRIVE JERSEY CITY, NJ 07305 (551) 222-4323

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GOVERNOR BRENDAN BYRNE BOARD MEMBER	1 00	X					0	0	0	
(2) GOVERNOR THOMAS KEAN BOARD MEMBER	1 00	X					0	0	0	
(3) GOVERNOR JAMES FLORIO BOARD MEMBER	1 00	X					0	0	0	
(4) GOVERNOR JAMES MCGREEVEY BOARD MEMBER	1 00	X					0	0	0	
(5) GOVERNOR JOHN CORZINE BOARD MEMBER	1 00	X					0	0	0	
(6) CHIEF JUSTICE DEBORAH PORITZ BOARD MEMBER	1 00	X					0	0	0	
(7) BISHOP REGINALD T JACKSON BOARD MEMBER	1 00	X					0	0	0	
(8) FATHER EDWIN CHINERY BOARD MEMBER	1 00	X					0	0	0	
(9) MICHAEL KEMPNER BOARD MEMBER	1 00	X					0	0	0	
(10) JOSEPH HAYDEN ESQ BOARD MEMBER	1 00	X					0	0	0	
(11) THOMAS CALCAGNI ESQ BOARD MEMBER	1 00	X					0	0	0	
(12) LESLIE K FRANKS MCRAE BOARD MEMBER	1 00	X					0	0	0	
(13) JOHN KOUFOS EXECUTIVE DIRECTOR	5 00			X			60,000	0	0	
(14) GERALD DELPIANO C F O (PRIOR)	5 00			X			10,000	0	0	
(15) DEOPHISTER UFFER C F O (CURRENT)	5 00			X			0	0	0	

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	3,395,530			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	14,000			
	g Noncash contributions included in lines 1a-1f \$ _____					
	h Total. Add lines 1a-1f		3,409,530			
Program Service Revenue	2a _____	Business Code				
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less direct expenses	b			
		c Net income or (loss) from fundraising events				
	9a Gross income from gaming activities. See Part IV, line 19	a				
		b Less direct expenses	b			
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code					
11a MISCELLANEOUS - SERVIC	900004	20,120	20,120			
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d		20,120				
12 Total revenue. See Instructions		3,429,650	20,120	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	70,000	58,490	11,510	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,737,058	1,451,553	285,505	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits	314,534	284,328	30,206	
10 Payroll taxes	92,828	78,239	14,589	
11 Fees for services (non-employees)				
a Management				
b Legal	15,000	15,000		
c Accounting	16,200	8,100	8,100	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	89,056	53,433	35,623	
12 Advertising and promotion				
13 Office expenses	93,237	82,716	10,521	
14 Information technology	47,023	38,381	8,642	
15 Royalties				
16 Occupancy	186,969	176,753	10,216	
17 Travel	1,276	1,072	204	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	23,647	20,663	2,984	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	37,357	32,127	5,230	
23 Insurance	16,735	14,057	2,678	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a PARTICIPANT COST	72,906	72,906		
b BUS TICKETS	64,935	64,935		
c FACILITY OPERATING COST	63,489	63,489		
d GREEN NUTRITION PROGRAM	3,794	3,794		
e All other expenses	5,202	5,202		
25 Total functional expenses. Add lines 1 through 24e	2,951,246	2,525,238	426,008	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	863,707	1	931,210
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	234,348	3	289,873
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	33,000	9	152,445
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 144,160		
	b Less accumulated depreciation	10b 47,473	116,211	10c 96,687
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	0	15	10,000
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,247,266	16	1,480,215	
Liabilities	17 Accounts payable and accrued expenses	39,142	17	149,041
	18 Grants payable		18	
	19 Deferred revenue	1,072,973	19	717,619
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,112,115	26	866,660
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	135,151	27	613,555
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	135,151	33	613,555
	34 Total liabilities and net assets/fund balances	1,247,266	34	1,480,215

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	3,429,650
2	Total expenses (must equal Part IX, column (A), line 25)	2,951,246
3	Revenue less expenses Subtract line 2 from line 1	478,404
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	135,151
5	Net unrealized gains (losses) on investments	
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	
9	Other changes in net assets or fund balances (explain in Schedule O)	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	613,555

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or completion of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		No
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		No
3b		

Additional Data

Software ID:

Software Version:

EIN: 47-2139071

Name: NEW JERSEY REENTRY
A NJ NONPROFIT CORPORATION

Form 990 (2016)

Form 990, Part III, Line 4a:

ONE-STOP OFFENDER RE-ENTRY SERVICES IS A PROGRAM DESIGNED TO HELP COMMUNITIES DEVELOP AND IMPLEMENT COMPREHENSIVE AND COLLABORATIVE STRATEGIES THAT ADDRESS THE CHALLENGES POSED BY OFFENDER REENTRY AND RECIDIVISM REDUCTION

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047
2016
Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
NEW JERSEY REENTRY
A NJ NONPROFIT CORPORATION

Employer identification number
47-2139071

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.")				1,312,027	3,409,530	4,721,557
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3				1,312,027	3,409,530	4,721,557
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						4,721,557

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
7 Amounts from line 4				1,312,027	3,409,530	4,721,557
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.)				13,940	20,120	34,060
11 Total support. Add lines 7 through 10						4,755,617
12 Gross receipts from related activities, etc. (see instructions)					12	

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2015 Schedule A, Part II, line 14	15	

- 16a 33 1/3% support test—2016.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.
- b 33 1/3% support test—2015.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.
- 17a 10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.
- b 10%-facts-and-circumstances test—2015.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2016.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests—2015.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount

	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI)		
2 Acquisition indebtedness applicable to non-exempt use assets	2	
3 Subtract line 2 from line 1d	3	
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by .035	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2016			
a			
b			
c From 2013.			
d From 2014.			
e From 2015.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2016 from Section D, line 7			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b Excess from 2013.			
c Excess from 2014.			
d Excess from 2015.			
e Excess from 2016.			

Part VI Supplemental Information.

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2016

Open to Public Inspection

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
NEW JERSEY REENTRY
A NJ NONPROFIT CORPORATION

Employer identification number
47-2139071

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)		
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area	
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure	
<input type="checkbox"/> Preservation of open space		
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	Held at the End of the Year	
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____		
4 Number of states where property subject to conservation easement is located ▶ _____		
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____		
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____		
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements		

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items		
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items		
(i) Revenue included on Form 990, Part VIII, line 1	▶ \$	_____
(ii) Assets included in Form 990, Part X	▶ \$	_____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items		
a Revenue included on Form 990, Part VIII, line 1	▶ \$	_____
b Assets included in Form 990, Part X	▶ \$	_____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on 3a(i), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		120,361	42,613	77,748
e Other		23,799	4,860	18,939
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				96,687

Part VII Investments—Other Securities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12.) ▶		

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	

Part X Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	

2. Liability for uncertain tax positions: In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI		Reconciliation of Revenue per Audited Financial Statements With Revenue per Return	
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.			
1	Total revenue, gains, and other support per audited financial statements	1	3,429,650
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	3,429,650
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	3,429,650

Part XII		Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.	
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.			
1	Total expenses and losses per audited financial statements	1	2,951,246
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	2,951,246
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	2,951,246

Part XIII		Supplemental Information	
Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.			
Return Reference	Explanation		
See Additional Data Table			

Part XIII Supplemental Information (continued)

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 47-2139071

Name: NEW JERSEY REENTRY
A NJ NONPROFIT CORPORATION

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	NJRC IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE, EXCEPT ON NET INCOME DERIVED FROM UNRELATED BUSINESS ACTIVITIES. NJRC BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.

2016

Open to Public Inspection

SCHEDULE O Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

- ▶ Attach to Form 990 or 990-EZ.
- ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury

Internal Revenue Service

Name of the organization

NEW JERSEY REENTRY

A NJ NONPROFIT CORPORATION

Employer identification number

47-2139071

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	COPIES OF FORM 990 AND NJ CHARITABLE REGISTRATION FORMS ARE PROVIDED TO THE CFO AND TREASURER PRIOR TO BEING SIGNED AND FILED. COPIES OF THE RETURNS ARE AVAILABLE TO ANY DIRECTOR OR OFFICER REQUESTING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	EMPLOYEES ARE REQUIRED TO REPORT POSSIBLE CONFLICTS SO THAT THE NJRC MAY ASSESS AND PREVENT POTENTIAL CONFLICTS. ANY EMPLOYEES WHO HOLDS AN INTEREST IN, OR IS EMPLOYED BY, ANY BUSINESS DOING BUSINESS WITH THE NJRC MUST SUBMIT A WRITTEN NOTICE OF THESE OUTSIDE INTERESTS TO THE FACILITY PROGRAM DIRECTOR. EMPLOYEES ARE REQUIRED TO REPORT TO THE FACILITY PROGRAM DIRECTOR ANY OFFER OF A DONATION, GRATUITY, CONTRIBUTION OR GIFT INCLUDING MEALS AND ENTERTAINMENT THAT IS IN VIOLATION OF THE CONFLICT OF INTEREST POLICY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A	REVIEW AND APPROVAL OF COMPENSATION, EXCLUDING PERSONS WITH A CONFLICT OF INTEREST, WERE MADE BY THE GOVERNING BODY USING COMPARABLE COMPENSATION FOR FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS' CONTEMPORANEOUS DOCUMENTATION WITH RESPECT TO DELIBERATIONS AND DECISIONS OF THE COMPENSATION ARRANGEMENTS WERE MADE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	COPIES OF THE ORGANIZATION'S GOVERNING DOCUMENTS AND AUDITED FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST. THE ORGANIZATION'S FORM 990 IS AVAILABLE UPON REQUEST AND ALSO AVAILABLE ON ANOTHER'S WEBSITE SUCH AS GUIDESTAR.ORG