



REQUEST FOR PROPOSALS

for

**PROGRAMS FOR OUT OF SCHOOL YOUTH FUNDED UNDER WORKFORCE
INNOVATION AND OPPORTUNITY ACT (WIOA)**

RFP-22-019

2022

PASSAIC COUNTY BOARD OF COUNTY COMMISSIONERS

Bruce James, Director
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495 River Street
Paterson, New Jersey 07524
Phone: (973) 247-3300
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Bid Document Checklist

The following documents must be included with the Respondent's Bid:

Document Description	Authority
Acknowledgment of Receipt of Addenda	N.J.S.A. 40A:11-23.2 (e)
Statement of Corporate Ownership	N.J.S.A. 52:25-24.2
Bid Proposal	N.J.S.A. 40A: 11-4
Standard Questionnaire	N.J.S.A. 40A:11-26

The following documents must be submitted to the County prior to the contract being executed:

Document Description	Authority
Disclosure of Investment Activities in Iran	P.L. 2012, c. 25
Non-Collusion Affidavit	N.J.S.A 52:34-15
MBE/WBE Program Certification Form (if applicable)	Resolution No. R20210933
Form W-9, Department of the Treasurer Internal Revenue Service	Internal
Business Registration Certificate	N.J.S.A. 52:32-44

Name of Bidder (Please Print): Passaic County Community College

Signature of Authorized Representative: 

Name (Please Print): Steven M. Rose, Ed.D.

Title (Please Print): President

Date: 6/6/22

**All documents required for the bid submission and prior to the execution of Agreement to the winning bidder are appended hereto and labeled accordingly. If any of the documents stated herein are missing, please contact the Passaic County Purchasing Agent immediately.*

NOTE: BID DOCUMENT RETURN ENVELOPES MUST CLEARLY IDENTIFY THE BID NAME, BID NUMBER, AND BID OPENING DATE ON THE EXTERIOR OF THE COMMON CARRIER OR COMPANY MAILING ENVELOPE.

WIOA Youth Proposal Package and Forms

Cover Sheet

WIOA OUT-OF-SCHOOL YOUTH PROGRAM PROPOSAL

Proposing Organization	Passaic County Community College
Program Name	Youth Rise: Academic Readiness and Career Pathways Program
Program Type	<p><i>* Select one program per proposal *</i></p> <p><input type="checkbox"/> WIOA Out of School Youth-Paterson</p> <p><input type="checkbox"/> WIOA Out of School Youth-Passaic</p> <p><input checked="" type="checkbox"/> WIOA Out of School Youth- County-Wide</p>

To complete the proposal as directed, please ensure all required information is included in the proposal and all questions are completely addressed.

NOTE: All sections must be completed in sequence and should be clearly marked and numbered. Proposal Package and Forms

- Cover Sheet
- WIOA Youth Program Fact Sheet
- Organization and Accreditation Information
- A. Statement of Need
- B. Program Summary (1 page maximum)
- C. Program Narrative (6 to 8 pages)
- D. Organization Administration and Management (3 pages maximum)
- E. Budget (Program Budget, Administrative Budget Justification, and Program Costs Justification)
- F. Statement of Work
- G. Proposed Planned Outcomes
- H. Chart of Program Elements
- I. Proposal Checklist
- Attachment 1. NRS Chart
- Attachment 2. NJWIN 10-17 (A)
- Attachment 3. Glossary
- Attachment 4. Assurances and Certifications (signature required)
- Attachment 5. Certification Regarding Debarment (signature required)
- Attachment 6. Certification Regarding Lobbying (signature required)

- Attachment 7. Non-Discrimination and Equal Opportunity (no signature required)
- Attachment 8. YR Detailed Schedule of Services and Curriculum_RFP 22-019
- Attachment 9. YR Timeline_RFP22-019
- Attachment 10. YR Weekly Schedule__RFP22-019
- Attachment 11. YR Curriculum Corse Content__RFP22-019
- Attachment 12. YR Program Completion Checklist__RFP22-019
- Attachment 13. YR Outreach and Recruitment Strategy Explanations_RFP22-019
- Attachment 14. YR WIOA Youth Program Elements_RFP22-019
- Attachment 15. YR Program Accomplishments and Outcomes_RFP 22-019

WIOA PROGRAM FACT SHEET

A. Provider/Agency Name	Passaic County Community College
B. Program Name	Youth Rise: Academic Readiness and Career Pathways
C. Program Type:	WIOA Out of School Youth-County Wide
D. Administrative Address	1 College Boulevard, Paterson, NJ 07505
E. Administrative Contact: Name Phone Number Fax Number E-Mail Address	Winster Ceballos 973-341-1611 973-341-1629 wceballos@pccc.edu
F. Training Site Address	Wanaque Academic Center 500 Union Avenue, Wanaque, NJ 07420
G. Training Site Contact: Name Phone Number Fax Number E-Mail Address	Loribelle Lapaix 973-248-3012 973-321-1629 llapaix@pccc.edu
H. Fiscal Contact: Name Phone Number Fax Number E-Mail Address	Gladys Farias 973-684-8007 973-345-9435 gfarias@pccc.edu
I. Instructor Contact: Name Phone Number Fax Number E-Mail Address	Dennis Hill 973-248-3012 973-341-1629 Dhill@pccc.edu
J. Federal ID Number	22-1907901
K. Total training cost	\$324,000
L. Cost per participant	\$6,000
M. Total annual Level of Service	54
N. Class capacity (at one time)	18
O. Total instructional hours per participant	750
P. Total weeks of training per participant	25
Q. Total hours per week per participant	30
R. Teacher/student ratio	2:18
S. Program start date(s)	7/1/2022
T. Program completion date (s)	6/30/2023
U. Days of the week the program operates	M-F
V. Daily hours of operation (training)	9AM-3PM
W. Holiday/vacation schedule	7/4, 9/5, 11/24, 11/25, 12/26 – 01/02, 1/16, 5/29

Organization and Accreditation Information

Type of Organization

<input type="checkbox"/> Private Non-Profit	<input type="checkbox"/> Private For-Profit
<input type="checkbox"/> Public/Government Agency	<input type="checkbox"/> Education Institution
<input checked="" type="checkbox"/> Community College	<input type="checkbox"/> Labor Organization
<input type="checkbox"/> Minority Owned Business	<input type="checkbox"/> Women's Organization
<input type="checkbox"/> Faith Based Organization	<input type="checkbox"/> Other (Identify)

SAM ID# (Formerly CCR)	064279243/0U536
ETPL ID#	221907301001
DUNS ID#	064279243

Approval/Accreditation

NJ Department of Labor and Workforce Development Division of One-Stop
 Coordination and Support Training Provider (formerly Chapter 531)

Date of Approval	
Expiration Date	

NJ Department of Labor and Workforce Development Division of One-Stop
 Coordination and Support Private Vocational Schools (formerly Chapter 18)

Date of Approval	
Expiration Date	

Other approval/accreditation

Approval Type	Middle States
Date of Approval	
Expiration Date	

Include copies of approval/accreditation for the organization and specific course approvals as appropriate.

Note: Should the proposal result in the award of a contract, it will be the responsibility of the provider to follow the procedures for placement on the Eligible Training Provider List as described in the New Jersey Workforce Innovation Notice 10-17(A).

A. Statement of Need

In Passaic County (pop. 524,188), youth ages 16-24 constitute 15% of the population over the age of 16. Yet according to the U.S. Census Bureau 2020 American Community Survey 5-Year Estimates, this demographic has the highest unemployment rates with 16.5% of youth between the ages of 16-19 and 10% of youth, between the ages of 20-24 being unemployed. Passaic County's unemployment rate has been historically higher than the State average and of those in surrounding counties, despite the recent decline in unemployment rates. For example, in March of 2022, Passaic County had the fourth highest unemployment rate in the State (5.5%) and the highest unemployment rate in Northern NJ. Additional Census Bureau data for Passaic County reflects more than 23,000 individuals (47%) between the ages of 18-24 are not currently enrolled in postsecondary education, with nearly 6,000 individuals having less than a high school diploma. This is evident in the Borough of Wanaque where 58% of young adults between the ages of 18-24 are not enrolled in college.

These data suggest that this population is not being adequately prepared for today's highly-skilled workplace. Adequately preparing youth for the workforce positively impacts the County's economic growth and productivity. The proposed project will meet this need by targeting two specific youth populations in Passaic County: 1) Out of School youth ages 16-24 who are Basic Skills Deficient without a HS diploma or its equivalent, and 2) Out of School youth ages 16-24 who are Basic Skills Deficient with a HS diploma or its equivalent. Participants will be screened to ensure they meet WIOA eligibility criteria. Many of these individuals are challenged by academic failure, low self-esteem, inefficient employability skills such as punctuality, interpersonal communication, and conflict resolution; lack of technical skills; limited transportation or access to technology and adverse childhood experiences. These barriers often prevent this population from pursuing a rewarding career and moving along a sustainable career pathway.

The Passaic County Workforce Development Board's Strategic Plan 2017 – 2021, outlines a vision for connecting out of school youth to meaningful employment by encouraging collaboration among workforce programs, education, and higher education. These partnerships are needed to provide out-of-school youth with basic skills instruction, particularly in math and literacy; life skills; employability skills; personal and career counseling; career awareness; and leadership skills. According to the Strategic Plan, "Twenty-six percent (26%) of Passaic County Adults residents are classified as having low literacy rates." These individuals need programs and services designed to help them overcome the barriers that prevent them from getting good jobs that pay self-sustaining wages. PCCC's proposed project will directly address the County's vision for connecting out-of-school youth to postsecondary education, including the obtainment of industry-valued credentials, and to the workforce by partnering with upper county school districts and community partners and assisting youth to obtain employment in an in-demand occupational industry.

B. Program Summary

Passaic County Community College (PCCC) offers high quality, flexible, educational and cultural programs that meet the needs of Passaic County residents. The proposed project entitled “Youth Rise: Academic Readiness and Career Pathways Program” (Youth Rise) is designed to provide Passaic County out-of-school youth access to academic and employability training that will effectively prepare them for postsecondary school and productive employment along a career pathway. The program will target, screen and enroll two distinct populations: 1) those who have not completed high school requirements and are either unemployed or underemployed, and 2) those who have earned a high school diploma but lack the basic academic and employability skills needed to pursue further education or secure productive employment. During the one-year project period, the project will serve a total of 54 students, accepted on a rolling admissions basis.

The proposed project will be structured to meet the specific needs of program participants. For example, for those individuals who lack a high school diploma, program instructors will develop a customized academic learning plan to prepare them to achieve the High School Diploma or equivalent while also helping them transition into either postsecondary or technical training. The customized academic learning plan for individuals who already possess a high school diploma will address the individual’s specific basic skill deficiencies. Instructors will also help all students create a career portfolio based on their identified career pathway or employment goals. Because of the individualized approach, students will progress through the program at their own pace with an estimated timeframe of six months to complete the program. However, the program will accommodate youth needing less or more time.

To determine basic skill levels and to provide customized services, program staff will administer various skills assessments to each participant. These assessments will include academic skill assessments, learning style inventory, career interest inventory, and basic employability skills. The results of the assessment will be used to customize the student training program and to develop an individualized student plan. The program team will further assess support services required for students to be successful in the program. The instructional setting will mirror a workplace setting, with an emphasis on teaching and modeling essential workplace skills such as problem solving, critical thinking, teamwork, communication, and decision making. The program will identify guest speakers from business and industry, who will share their personal, educational, and career experiences with the program participants. The program will also include community service projects to increase workplace skills and awareness of career options, build leadership skills, all while expanding participants’ professional network. The program’s location on PCCC’s Wanaque campus will allow upper-county students access to a wide range of support services and career-related activities such as workshops, career fairs, and workforce readiness activities. Transition services and continuing support services will be available as the youth transition to college, training, or employment. The total budget for the one-year program is \$324,000.

C. Program Narrative

1. Program Services

Schedule of Services (*Note: Section a & b have been combined*)

Youth Rise: Academic Readiness and Career Pathways Program, located on PCCC's Wanaque Academic Center, will enlist 54 program participants, ages 16-24, to prepare them for postsecondary education and productive employment. This self-paced program is tailored to meet the specific needs of two student populations: 1) students who have not yet earned a high school diploma, and 2) students who have earned a high school diploma but lack the basic academic and employability skills to pursue further education or productive employment. Academic instruction and career and college readiness is offered to students who have not yet earned a high school diploma, and 2) students who have earned a high school diploma but lack the basic academic and employability skills. Staff will customize offerings based on the need of the student.

Academic Instruction: Program staff will provide instruction based on the individual needs of the program participants. All students will receive individual and group instruction. Essential Education will be the primary curriculum used with students with and without a high school diploma. The web-based software offers four components: HiSET Academy, CASAS Goals, Work Essentials and Money Essentials. The areas of instruction will include Language Arts reading, Language Arts writing, mathematics, social studies, and science. Each student will have a customized learning plan based on the results of assessment tests, allowing students to achieve proficiency in areas such as reading comprehension, vocabulary, mathematical computation, grammar, and sentence structure. Instructors will meet with students regularly to review their learning plan, provide one-on-one tutoring, and to discuss concerns and expectations.

Career and Postsecondary Readiness: Concurrent with academic instruction, the program will prepare students to enter the workforce, begin career advancement and/or transition to postsecondary training/education. A career counselor will assist students to identify a career that matched their skill set, interests, and values. Each student will create a career SMART goal and work with their counselor to complete the SMART goal. Students will explore career clusters and identify career pathways. The program will provide various career and life skill opportunities which include: Identifying guest speakers from local businesses and postsecondary schools; Scheduling tours to postsecondary schools; Identifying Arranging local job fairs to attend; One on-one sessions with career experts in their field of interest; Developing an elevator pitch; Mock interviews; Financial Literacy Series and other life skills and career workshops. The career counselor will meet with students regularly to review the student SMART goal, assist with the development of a resume and cover letter, provide one-on-one counseling and advisement, assist student with job preparation and to discuss concerns and expectations. *See Attachment 8_YR Detailed Schedule of Services and Curriculum_RFP 22-019* for list of services and curriculum offered to both populations.

Timeline chart for the entire program (c.) – *Attachment 9_YR Timeline_RFP22-019*

Outline and schedule for the modules (d.) – *Attachment 10_YR Weekly Schedule-RFP 22-019*

Instructional hours for each component (e.)

The program, located on PCCC's Wanaque Academic Center, will provide services to both population of students Monday – Friday from 9:00 a.m. to 3 p.m. and has an estimated completion timeframe of 25 weeks. Academic instructional hours will vary daily, but student will receive at least 1-2 hours of daily academic instruction and 1 hour of daily career instruction. Although, the program will primarily operate in person, the program may also operate virtually to accommodate the needs of the students.

Course Content and Course Objectives (f.) - See *Attachment 11_YR Curriculum Course Content RFP-019*

Daily Activities and Schedule for Periodic Assessment/Evaluations (g.)

Youth Rise participants will engage in daily activities assist in achieving their education and career goals. Attainment of academic goals will require students to engage in a combination of the following: group sessions, which will consist of class instruction with a small group of students who are on the same academic level to foster peer-learning; individual sessions in which instructors and student will meet two-three times per week for tutoring sessions and discuss challenges; and independent learning where students will complete lessons on their own that are assigned by the instructor or outlined in their learning plan.

Concurrent with working towards academic goals, students will receive career coaching, attend various career and life skill workshops, and complete independent assignments that reinforce career workshops. Student progression is tracked bi-monthly through the use of reports and data in Essential Education and NJCAN. This process is explained in Section L.

Work Experience is a program component under WIOA (h.)– *Not Applicable*

Performance Objectives, Levels of Service, Specific Outcomes, Evaluating Program Effectiveness (i.)

Staff will assume the responsibility of completing the following performance objects and outcomes: 1) Assist students who have to earned a high school diploma; 2) Assist students who have earned a high school diploma but lack the basic academic and employability skills to increase their basic skills; 3) Assist students with developing a career portfolio; 4) Prepare students for the workforce by increasing their career readiness skills and; 5) Increase the student's knowledge of basic life skills. The program coordinator will meet with program staff to discuss processes and strategies for continuous improvement and identify barriers to effective service delivery. When students complete the program, they will be asked to complete an exit survey to gather feedback for improvement. Similarly, the program will develop a Participant Advisory Board to discuss program strengths and weaknesses.

Program completion Requirements (j.)

During orientation, students will be provided with a Program Completion Checklist, which outlines what needs to be done before exiting the program (*see Attachment 12_YR Program Completion Checklist_RFP22-019*). The estimated program completion timeframe is 25 weeks. However, the program will accommodate youth needing less or more time. Staff will provide some flexibility for students with a high school diploma with low basic skills. For example, students who are currently employed may have an adjusted school schedule to accommodate work schedules.

Acquired Skills (k.)

Students enrolled in the program will gain several or enhance various skills sets including: academic skills, basic financial literacy skills (budgeting, checking accounts, managing credit, credit cards), relationship, job readiness, job interviewing, self-advocacy, resiliency, team building, leadership, computer, self-awareness, and professional and personal growth.

Assessing Youth (l.)

In order to determine skill attainment, students are assessed using a holistic approach. Program staff will meet with students regularly for tutoring. In doing so, instructors are able to ascertain trouble spots. Additionally, instructors will monitor the completion of assignments and independent work by monitoring the student's learning plan, and run reports in Essential Education software. Similarly, the career counselor uses the student's *Completion Checklist and Career Pathway* will monitor NJCAN.

Individual Service Strategy (m.)

Prior to the student's enrollment date, the program coordinator will review the ISS to gain an understanding of the services that need to be provided to the student. The program coordinator will document completed services, activities, progress, and challenges, on the ISS as they occur. The program coordinator will review the ISS on a monthly basis to ensure all occurrences are documented.

Assessment and Evaluation (n.)

Academic Assessment: Prior to enrollment, academic instructors review the results of the student's CASAS scores, which serve as a baseline. During week one, instructors administer pre-test in academic subjects, which generates an individualized learning plan, waiving content where their student is proficient. Instructors have access to Skill Mastery and Student Readiness reports to gauge progress, which are reviewed bi-monthly. These reports also help determine readiness for HiSET testing. Students who are identified as ready for testing are given a Practice Test in that specific subject. Students scoring 10 or higher are scheduled for the HiSET exam for that particular subject.

Career Assessments: Prior to enrollment, the career counselor will review the results of the RAISC assessment on

the student's ISS. During week one, the student is administered a learning style inventory assessment and three career assessment tools in NJCAN: Career Cluster Inventory, Workplace Employability, and Work Importance Locator. Using the Combined Report of Assessments, the career coach will assist the student in identifying the top three career clusters that the student scored highest. Students will then begin to research potential careers of interest. The career counselor will monitor the activity in NJCAN and assist the student in documenting a career pathway template to monitor progress. Regular meetings will be held towards their career of interest.

Underperforming Customers (o.)

The program will handle underperforming students on a case-by-case basis. The program coordinator will conference with students, and parents when necessary, to discuss the concerns and expectations. Program staff will develop strategies to assist the student in underperforming area. If expectations do not improve, students will receive two written warnings, along with recommendations for improvement. Students showing little to no progress will be exited from the program. The program coordinator will share the concerns with the One-Stop Youth Counselor and document on the ISS.

Innovative or "Out-of-the-Box" Techniques (p.)

To support the instructional program, the program staff will create real-world scenarios through project-based learning, role-playing, cooperative learning activities, classroom competitions, games, humor, and relatable lessons. For example, students could play Jeopardy or Family Feud to reinforce concepts or lessons.

2. Outreach and Recruitment Strategy

Program staff will implement a comprehensive outreach and recruitment plan to identify, screen and enroll 54 WIOA-eligible program participants. When students are identified, staff will immediately screen students to see if they meet the basic criteria for enrollment. Staff will document all recruitment and outreach efforts on a monthly basis, including contact information and impact. The average graduation rate is 93% for Upper County high schools, which include Bloomingdale, Haledon, N. Haledon, Pompton Lakes, Ringwood, Wanaque, Wayne, and West Milford. Program staff will partner and check-in regularly with the guidance department of local high school districts for referrals; however, transportation has proven to be a barrier to recruitment. Thus outreach and recruitment strategies must be comprehensive. This outreach and recruitment plan will focus on seven strategies: 1) Enhancing existing social media platforms; 2) Enhancing marketing materials to increase the presence of the program; 3) Utilizing current and former participants as valuable resources; 4) Being more visible in local communities; 5) Using local advertisement; 6) Hosting and attending community events; and 7) Offering virtual services. For detailed explanations of each strategy, see *Attachment 13 YR Outreach and Recruitment Strategy Explanations_RFP22-019*

3. Specific Accommodations

The Wanaque Academic Center is an architecturally barrier-free facility. Specific accommodations will be made for any participant with a documented disability. Program staff will review the student's ISS and partner with the One-Stop Youth Counselor to discuss any special accommodations a student might need. During the screening, enrollment or orientation process, staff will discuss any special accommodations with students and may seek additional documentation such as 504 plan or Individualized Education Plan (IEP).

Students needing special accommodations will be connected to PCCC's Office of Student Disability Services to coordinate assistance for students with disabilities. The Coordinator of Student Disability Services will serve as a connecting link between students with disabilities, the College, and the program, providing disability-related accommodations, information, and referral services. Examples of specific accommodations include, but are not limited to: allowing more time for the completion of tests and assignments, assisting the student in requesting special accommodations when taking the HiSET Exam, allowing the student to record and/or listen to lessons, supplying special furniture, allowing the use of a service animal or personal care attendant. If a disability is not documented, program staff will consult with the Office of Student Disabilities for recommendations for reasonable accommodations and modifications.

4. Intake Procedures

Upon receiving an inquiry from a potential student, program staff will screen the student to ensure the student meets basic eligibility criteria (Passaic County resident, between the ages of 16-24, out-of-school youth, whether they have a high school diploma, etc.) and to assess the motivation and educational and career goals of the student. Students who are deemed eligible will be referred to One Stop for CASAS testing and certification. Once a start date is provided, students will participate in a weeklong orientation process where program requirements and expectations are clearly defined. During the orientation, each participant will receive a program handbook that includes participant intake form, FERPA form, program rules, requirements, policies and procedures, program expectations, services, contact information, schedule of activities, participant's agreement, grievance procedures, orientation agreement, Release of Information, Media Release Form, sample time sheet, reasons for termination from the program, warning notice, and classroom expectations. The orientation and handbook will emphasize the attendance policy, tips for successfully completing the program, the importance of effective communication with program staff and highlight the advantages of the 12-month follow-up service. Students will also take several assessments to determine their academic and employability skills, be provided a tour of the campus, and participate in various icebreakers to initiate relationship building with program staff. Students under the age of 18 will require parental/guardian consent on all signed paperwork, including a HiSET Consent Form.

5. Participation in the One Stop System

To ensure further success of program participants, staff will partner with the Passaic County One-Stop Youth Counselor to discuss the student’s career and post-program goals, overall progress, and challenges. Program staff will also assist participants in utilizing the resources at the Passaic County One-Stop Career Center, which includes employment and job placement services, occupational training grants, summer employment opportunities, and assistance with transportation and uniforms. Program staff will maintain communication through various methods of communication (email, phone, documenting on ISS, attendance records, and other tools). A representative from the One-Stop Center will be invited to special events and to speak with participants to share information about relevant One-Stop services or Career Fairs.

6. WIOA Youth Program Elements - (see Attachment 14_YR WIOA Youth Program Elements_RFP22-019).

7. Entry Level Criteria

Testing and Grade Level	Program participants must take a CASAS test in Math and Reading and must score on a 5 th grade or higher level to be eligibility for the program.
Physical Abilities and Requirements	No Restrictions
Training Prerequisites	Prior to being recommended for CASAS testing, students are screened to determine interest in the program. Students must submit all required documentation to One Stop.
Language Requirement	Program participants must be able to read and write in English.
Aptitude and Abilities	Students must have the ability to participate between the hours of 9 am and 3 pm; If virtual instruction is provided/offered, students must have the ability work independently with minimal supervision
Other:	N/A

8. Exit Criteria

Testing and Grade Levels	Program participants must take a post CASAS test in Math and Reading with the goal of increasing a minimum of one NRS EFL
Training Credentials	Pass the HiSET exam and obtain High School Diploma
Job Placement Goals/ Job Titles	Gain employment for a minimum of 15 hours per week, preferably in student’s area of interest, and maintain employment for a minimum of 30 days; Enroll in postsecondary school/training program.
Other (describe)	N/A

9. Statement of Work - Please see F. Statement of Work Attachment

10. Supportive Services

Incentives will be provided to students to address barriers to successful completion of the program and attainment of stated goals. Incentives will be awarded for recognition and achievement directly tied to training activities and work experiences. Examples of activities that will be awarded incentives include obtaining a high school diploma, gaining employment, enrollment into a post education program, and nine-month employment retention. Youth Rise will develop an incentive policy that ensures that incentives are tied to the goals of the programs and procedures for distributing gift cards. Incentives will be distributed in the form of a stipend check or gift card. The program will identify in-kind sources to provide snacks and/or gift cards as leaving the campus for lunch can be a challenge for students who do not have a vehicle. PCCC has a free shuttle service that runs between the Paterson and Wanaque campuses for convenient travel to activities on the main college campus. The program will also distribute bus tickets and other transportation gift cards to assist students to get to employment and educational activities.

11. Contact Information

Tracking Contact Person	Name: Loribelle Lapaix	Phone: 973-248-3012	Fax:	E-Mail: llapaix@pccc.edu
Reporting Contact Person	Name: Loribelle Lapaix	Phone: 973-248-3012	Fax:	E-Mail: llapaix@pccc.edu
Follow-Up Contact Person	Name: Loribelle Lapaix	Phone: 973-248-3012	Fax:	E-Mail: llapaix@pccc.edu

The program coordinator will assume responsibility for maintaining accurate and up-to-date reports and records. All reports will be completed within the established timeframe and sent to the designated individuals. The program coordinator will update both the Youth Rise Student Plan and the ISS in real-time with the student's individual goals, progress and achievements. Program staff will provide follow-up services for at least 12 months after participants complete or are terminated from the program. Follow-up services will begin one month from the date of termination/completion. For students who successfully completed the program, staff will discuss goals created during the exit interview. Staff will assist the student with any challenges and acknowledge progress and request required documentation from student based on achievement of educational or career goals. Staff will utilize various methods of contacting students, which include phone, text, email, video conferencing and mail. Successful and attempted contacts will be documented on the students ISS and in the student's case file and concerns will be communicate with One Stop. Examples of topics discussed in follow-up include: Guidance and assistance with application process; Assistance uploading scanning and documents; Make copies of necessary

documentation; Financial Aid advisement or connecting to resources; Provide letters of recommendation; Assistance with college essay; Interview coaching/counseling; Conflict resolution; Advisement in securing better paying jobs; Sharing information: job opportunities based on interest/goals, job fairs, life skill information as needed; Career development & retention strategies; Respond to specific personal needs; Provide/Connect community service and leadership opportunities and; Referrals to supportive service agencies and other programs.

12. Customer Files

Student case files will be stores in a locked filing cabinet and will contain at a minimum: Participant File Checklist, Participant Evaluation Form, referral and intake forms, progress notes, ISS, resume, cover letter, Assessment Information/Test Scores, employment verification form, attendance records, student participation agreement, Media Release Form and Benchmark documentation. During orientation, the program coordinator will create a case file for the student using a checklist. The case file will be reviewed monthly to ensure all documentation is accurate and filed accordingly. The ISS will be updated in real-time with the student's individual goals, progress and achievements and documentation will be submitted accordingly. The program coordinator will communicate success and challenges through various methods of communication (email, phone, documenting on ISS, attendance records) as appropriate.

13. Staff Qualifications – *Please see Job Descriptions and resume attachments*

14. Collaborative Efforts

The Passaic County One-Stop Career Center will serve as a primary resource. All participants must be certified through the One-Stop. As part of program participation, staff will inform students of the resources and services provided by the One-Stop and One-Stop representatives will be invited to discuss these services. The program will partner with other agencies such as banks for financial literacy training or community resource agencies, as appropriate. Letter of partnerships are attached. The program coordinator will identify in-kind resources to support the program.

15. Discussion of Outcomes

Program Effectiveness Summary

PCCC has implemented the WIOA Youth Rise Program since July 2019. The program provided in-person (traditional) services from October 2019 to mid-March 2020 when the COVID-19 pandemic forced the State of New Jersey to shut down. Despite this challenge, service provided were consistent; however, the delivery method for services were virtual from the remainder of FY19, all of FY20 and July - September FY21. The COVID-19 pandemic greatly impacted the program's ability to market the program traditionally, and enroll students as the One-Stop did not resume CASAS testing until September 2020, and HiSET Testing halted until August 2020. Although testing was available in FY20, it was limited to remote testing, which proved to be challenging for some

students. Despite these challenges, staff remained committed to providing quality services and worked hard at retaining the students that were enrolled in the program produced positive outcomes, which are outlined below. A detailed account of program accomplishments and roster of student outcomes *see Attachment 15_YR Program Accomplishments and Outcomes_RFP 22-019*.

D. Organization Administration and Management

Since its beginnings in the 1970s, Passaic County Community College has maintained its commitment to offer students the opportunity for a quality education at an affordable tuition. Today, PCCC operates four campus locations throughout Passaic County, each equipped with state-of-the-art facilities. PCCC offers over 60 degree and career programs and an award-winning faculty, as well as continuing education and community-based programs. One of the most diverse colleges in the state, PCCC enrolls over 13,000 students in both traditional and online programs. The College offers a rich multi-cultural environment, vibrant extracurricular life, and supportive academic and advisement network to encourage student success. PCCC maintains articulation agreements with numerous four-year colleges and universities, assuring a smooth transfer process for students who plan to continue their studies at the baccalaureate level and beyond. An education at PCCC provides students with individual attention, a friendly atmosphere, and a holistic learning experience that respects the whole person. Passaic County Community College's Center for Continuing Education and Workforce Development focuses on creating opportunities that empower participants to become lifelong learners and obtain practical skills necessary for work in a dynamic, ever-changing economy. The Center provides innovative and diverse educational programs that meet the various needs of Passaic County communities and residents. We offer occupational and professional development courses as well as non-credit certificate programs to businesses, government agencies, non-profit organizations, healthcare institutions, and individuals throughout the County.

Passaic County Community College's Center for Continuing Education and Workforce Development will implement WIOA Out-of-School Youth program for Passaic County's youth population. This population has a multiplicity of challenges and requires significant support services in addition to academic and vocational components. The program will provide the necessary skills that will enhance youth population in attaining their high school diploma and employment.

The program is committed to establishing a non-threatening atmosphere for participants to obtain those skills for self-sufficiency. Requirements and expectations are clearly defined in orientation during which time open communication between staff and participant is emphasized. By immediately addressing and responding to their barriers, staff and participants will have begun to develop the trust needed as the foundation for promoting program requirements leading to lifelong learning and the career path employment.

The program will employ a full-time Program Coordinator and Lead Instructor, as well as one part-time instructor, and a part-time Career Counselor/Program Assistant. The budget will be managed and monitored and time and effort reports and monthly expenditures will be submitted.

Passaic County Community College is the only two-year institution of higher learning in Passaic County and has an important and sustainable role as a provider of affordable basic skills, certificate, degree, and career programs for residents. The College has been in operation for over 50 years and has established effective administrative controls.

This project will be supported by a strong Finance and Administration Department, which includes a dedicated and experienced Grants Accountant. As a Passaic County institution, the College is aware of County finance and administration processes and procedures. The College has also effectively managed significant grant awards from federal, state, and local government entities as well as private funders.

The College follows established accounting procedures such as supporting accounting records with source documentation for each transaction and maintaining this documentation to provide a complete and accurate audit trail. The College participates in annual audits and regular monitoring. The latest audit is included in this proposal. All financial and program records, including supporting documents, will be retained and available for review for a period of seven years following contract closeout. The College has the facilities and established systems for record retention.

This project will be carried out by program-funded staff with in-kind support from College staff. No sub-contractor is included in this proposal.

In 2021, the College managed over 56 million dollars of funds; given the size of the institution, it has the financial resources to cover expenses until training funds are forwarded as well as to offset any potential costs related to a program that may prove to be disallowed. The College is a financially stable government institution. It is not currently, nor does it expect to be, involved in any bankruptcy proceedings nor is it currently under the auspices of any bankruptcy program or protection.

This program will be supported by in-kind contributions from the College such as staff support, office and classroom space, utilities, building maintenance, telephone and internet, technology support, student support services, college library access, and student activity opportunities. Without these resources, the program would not be able to function.

The College has an experienced and accomplished Institutional Advancement department as well as a Foundation, which continually seek to leverage and identify other sources of funding to support programming. The College uses these resources to identify potential funding sources to assist in sustaining its program activities.

E. Program Budget

Training Organization		Passaic County Community College			
Program Name		Youth Rise: Academic Readiness and Career Pathways			
Program Type		Youth			
Annual Level of Service	54	Total Budget	\$324,000	Per Person Cost	\$6,000

CATEGORY	ADMINISTRATION	PROGRAM COSTS	TOTAL	IN-KIND/ MATCHING
SALARIES	\$5,000.00	\$177,661.00	\$182,661.00	\$30,500.00
FRINGE	\$1,700.00	\$45,225.00	\$46,925.00	\$10,370.00
CONSUMABLE MATERIALS		\$3,500.00	\$3,500.00	
NON-CONSUMABLE MATERIALS		\$3,500.00	\$3,500.00	
EQUIPMENT RENTAL			\$0.00	
EQUIPMENT PURCHASE		\$995.00	\$995.00	
RENT			\$0.00	
UTILITIES			\$0.00	
BUILDING MAINTENANCE			\$0.00	
TELEPHONE			\$0.00	
POSTAGE		\$500.00	\$500.00	
ADVERTISING		\$1,000.00	\$1,000.00	
INSURANCE			\$0.00	
PAYROLL SERVICES			\$0.00	\$368.50
CONSULTANTS			\$0.00	
TRAVEL		\$1,000.00	\$1,000.00	
TEST/EXAM FEES		\$4,019.00	\$4,019.00	
INDIRECT COSTS		\$25,900.00	\$25,900.00	
FEES			\$0.00	
PROFITS			\$0.00	
OTHER (LIST/EXPLAIN)			\$0.00	\$11,738.00
SPECIFIC AID TO CLIENTS/STIPENDS		\$21,600.00	\$21,600.00	
SUBCONTRACTS			\$0.00	
10% PERFORMANCE BENCHMARKS		\$32,400.00	\$32,400.00	
TOTAL BUDGET	\$6,700.00	\$317,300.00	\$324,000.00	\$52,976.50

Administrative costs may not exceed 10% of budget total

E. Administration Budget Justification

For each line item, explain the charges for Administration. Clearly indicate how staff time will be utilized in the specific delivery of services. Include a complete list of all materials requested and how these are essential to the program.

Note: For purposes of this budget, *consumable materials* are those that may be used and discarded; *non-consumable materials* may be used more than once.

1. Administrative Staff Salaries

JOB TITLE	HOURLY RATE	HOURS CHARGED PER WEEK	# WEEKS	TOTAL SALARY
Winster Ceballos – Director of Adult Ed				\$5,000
TOTAL SALARIES				\$5,000
FRINGE BENEFITS	RATE	COST		
F.I.C.A				
WORKERS' COMPENSATION				
HEALTH INSURANCE				
OTHER (explain)				
TOTAL FRINGE	34%			\$1,700

2. Administrative Budget Line Items

Each line item must have a complete listing of materials, services, etc. requested and an explanation of the applicability and use for the program. Additional pages may be added to describe these expenditures. Line items include: consumable materials, non-consumable materials, equipment rental, equipment purchase, rent, utilities, building maintenance, telephone, postage, advertising, dues/subscriptions/ memberships, insurance, payroll services, consultants, travel, training tools, uniforms, test/exam fees, indirect costs, fees, profits, and other items as required.

LINE ITEM	EXPLANATION
N/A	

E. Program Costs Justification

For each line item, explain the charges for Program Costs. Clearly indicate how staff time will be utilized in the specific delivery of services. Include a complete list of all materials requested and how these are essential to the program.

Note: For purposes of this budget, *consumable materials* are those that may be used and discarded; *non-consumable materials* may be used more than once.

1. Program Staff Salaries

JOB TITLE	HOURLY RATE	HOURS CHARGED PER WEEK	# WEEKS	TOTAL SALARY
Program Coordinator (FT)	\$29.78	35	52	\$54,192.50
Lead Instructor (FT)	\$29.23	35	52	\$53,190.45
Career Counselor/Program Assistant (PT)	\$26.00	29	51	\$38,454.00
Instructor (PT)	\$26.00	24	51	\$31,824.00
TOTAL SALARIES				\$177,661.00
FRINGE BENEFITS	RATE	COST		
F.I.C.A - FT	7.65%	\$8,214.80		
WORKERS' COMPENSATION	N/A			
HEALTH INSURANCE - FT	17.75%	\$19,060.47		
OTHER (SUI + Pension) - FT	0.6+8.0%	\$9,234.93		
OTHER (SUI + FICA+Pension) - PT	12.40%	\$8,714.47		
TOTAL FRINGE		\$45,225.00		

2. Program Budget Line Items

Each line item must have a complete listing of materials, services, etc. requested and an explanation of the applicability and use for the program. Additional pages may be added to describe these expenditures. Line items include: consumable materials, non-consumable materials, equipment rental, equipment purchase, rent, utilities, building maintenance, telephone, postage, advertising, dues/subscriptions/ memberships, insurance, payroll services, consultants, travel, training tools, uniforms, test/exam fees, indirect costs, fees, profits, and other items as required.

LINE ITEM	EXPLANATION
\$3,500.00	Consumables: Office supplies (pens, pencils, folders, toner, printer cartridges, markers, erasers, paper clips, push pins, post its, writing tablets, USB thumb drive), snacks, graduation cap/gown, printing/copying materials
\$3,500.00	Non-Consumables: Materials for instruction (books, supplemental materials); software renewal
\$995.00	Equipment Purchases: Replacement of equipment
\$500.00	Postage: Mailings, Promotional Post Cards
\$1,000.00	Advertisement: Newspaper ads, social media ads, promotional materials, etc. that aid in the marketing efforts of the program
\$1,000.00	Travel: Reimbursement for travel throughout the county for meetings, outreach and recruitment
\$4,019.00	Test/Exam Fees: HiSET Exam & Administrative Fees
\$21,600.00	Specific Aid to Clients: Incentives to aid program motivation for students and to address barriers to success (gift cards, incentive stipends)
\$25,900.00	Indirect Cost

F. Statement of Work

Training Organization: Passaic County Community College

Program Name: Youth Rise: Academic Readiness and Career Pathways

Goals	Objectives	Outcomes	Timeframe
Service Components	Knowledge/Skill Attainment	Minimum Required Performance (include testing and evaluation tools)	Instructional Hours
Students without a high school diploma will pass the HiSET Exam	<ul style="list-style-type: none"> • Student will engage in independent coursework, group sessions and individual tutoring weekly. • Staff will monitor student progress and run reports in software. • Students will take a Practice Test to determine testing readiness • Scores will be accessed and downloaded from ETS 	Student will receive a score of 8 or higher	Approximately 685
Students with a high school diploma and low basic skills will be improve deficiency skills	<ul style="list-style-type: none"> • Student will engage in independent coursework, group sessions and individual tutoring weekly. • Staff will monitor student progress and run reports in software. • Students will take a Practice Test to monitor scores 	Students will score 10 or higher on Practice Test	Approximately 685
Students without a high school diploma will attain a high school diploma or equivalent	<ul style="list-style-type: none"> • Students will pass all sections of the HiSET exam • Staff will review and download test results • Staff will download transcripts via the NJ Dept. of Education website 	Student will have a minimum score of 8 on each subsection and a cumulative score of 45.	N/A
Students will identify a career they want to pursue	<ul style="list-style-type: none"> • Students will take the Career Cluster Inventory Assessment, Workplace Employability Assessment, Work Importance Locator Assessment in NJCAN 	Student will inform career counselor of their career of interest	Upon exiting the program

	<ul style="list-style-type: none"> • Students will review the Combined Report of Assessments and have counseling with career counselor • Students will begin exploring careers based on the results of the assessments 		
Students will understand the steps it will take to arrive at their chosen profession	<ul style="list-style-type: none"> • Students will begin to explore entry level jobs that will lead to their career of interest and/or postsecondary schools that offer the training/education needed for their chosen profession • Career counselor will assist student in complete a Career Pathway Plan 	Students will have a completed Career Pathway Plan	Before exiting the program
Students will have a completed resume and cover letter	<ul style="list-style-type: none"> • Career counselor will schedule a time to assist student in developing a resume and cover letter 	Resume and cover letter will be emailed to students, put on a USB drive for students, and submitted to One Stop	Within the first 2-3 months in the program
Students will be more proficient with respect to financial literacy	<ul style="list-style-type: none"> • Student will be given a pre-test during orientation • Students will participate in Financial Literacy Workshop • Student will be given the same pre-test as a post-test • Staff will review pre-test and post-test to measure improvement in knowledge 	Scores from the post-test will be higher than the pre-test	5 hours
Students will obtain employment OR enroll in a postsecondary program	<ul style="list-style-type: none"> • Students will search for jobs and go on interviews AND/OR • Students will begin researching and applying to postsecondary schools 	Student will submit paystubs or proof of enrollment	Before and/or after exiting the program
Students without a high school diploma will increase a minimum of one grade level or educational functioning level (EFL) in Math & Reading	<ul style="list-style-type: none"> • Student will engage in independent coursework, group sessions and individual tutoring weekly. • Students will be scheduled for a post-CASAS test just before they are ready to be 	Scores from the post-CASAS will be higher than the pre-CASAS	

	scheduled for their final HiSET test		
Students with a high school diploma and low basic skills will increase a minimum of one grade level or educational functioning level (EFL) in Math & Reading OR pretest scores in online software	<ul style="list-style-type: none"> • Student will engage in independent coursework, group sessions and individual tutoring weekly. • Students will be scheduled for a post-CASAS test just before they are ready to be scheduled for their final HiSET test AND/OR <ul style="list-style-type: none"> • Students will take a Practice test in subject that was deficient 	Scores from the post-CASAS will be higher than the pre-CASAS AND/OR Practice Test scores will be 10 or higher	

G. Proposed Planned Outcomes 7/1/22 to 6/30/23

Organization Passaic County Community College Program Youth Rise (County-Wide)

Planned Outcomes	Number
Proposed Total Youth Served-Program Year	54
Proposed Capacity Level (# of active youth served at any point in time)	18
Proposed Number of Youth Carry Overs (if applicable)	5
Proposed Number of New Enrollments	43
Proposed Number of Youth obtaining High School Equivalency	49 (80% of enrollees)
Proposed Number of Youth increasing one or more NRS Educational Functioning Levels (EFL)	40
Proposed Number of Youth participating in Work Experience/Work-Based Learning	N/A
Proposed Number of Youth entering Post-Secondary Education/Training	16 (30% of enrollees)
Proposed Number of Youth placed into Unsubsidized Employment	44 (80% of enrollees)
Overall cost per Youth Served	\$6,000

H. Chart of Youth Program Elements

WIOA required program elements for youth:

1. Tutoring, study skills training, instruction and evidence-based instruction and recovery strategies that lead to completion of the requirements for a secondary school diploma or its recognized equivalent (including a recognized certificate of attendance or similar document for individuals with disabilities) or for a recognized postsecondary credential;
2. Alternative secondary school services, or dropout recovery services, as appropriate;
3. Paid or unpaid work experiences that have as a component academic or occupational education, which may include summer employment opportunities and other employment opportunities available through the school year; pre-apprenticeship programs; internships and job shadowing; and on-the-job training opportunities.
4. Occupational skill training, which shall include priority consideration for training programs that lead to recognized postsecondary credentials that are aligned with in-demand industry sectors or occupations in the local area involved;
5. Education offered concurrently with and in the same context as workforce preparation activities and training for a specific occupation or occupational cluster;
6. Leadership development opportunities, which may include community service and peer-centered activities encouraging responsibility and other positive social and civic behaviors, as appropriate;
7. Supportive services;
8. Adult mentoring for a period of participation and a subsequent period, for a total of not less than 12 months;
9. Follow-up services for not less than 12 months after the completion of participation;
10. Comprehensive guidance and counseling, which may include drug, alcohol abuse counseling and referral, as appropriate;
11. Financial literacy education;
12. Entrepreneurial skills training;
13. Services that provide labor market and employment information about in-demand industry sectors or occupations available in the local area, such as career awareness, career counseling and career exploration services;
14. Activities that help youth prepare for and transition to postsecondary training education and training.

List all elements that pertain to this proposal, the list of partners and the source of funds for each. If a proposer does not directly provide any of the required elements, it must demonstrate the ability to link youth to providers of such services and must attach a formal agreement linking service.

NOTE: It Is Not Required That All Fourteen Elements Are Included In Each Program Proposed.

Partners	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Fund Source
Passaic County Community College	x	x	x	x	x	x	x		x	x	x		x	x	Grant and in kind
Passaic County One Stop			x	x		x	x			x			x		Grant and in kind
AAA Northeast						x									In kind
Visions Federal Credit Union											x				In kind
Light House Pregnancy Resource Center						x									In kind
HESAA														x	In kind

I. Proposal Checklist

- Proposals submitted on the forms supplied, in paper format with all original signatures, along with (4) paper copies plus 1 copy (Word format) on a USB Flash Drive.
- Registered SAM ID number (formerly CCR)
- Registered DUNS number
- Documentation of most recent approval by the New Jersey Department of Labor and Workforce Development, New Jersey Department of Education or appropriate State or Federal agency authorized to approve such training (attach documentation as necessary)
- Registered on NJ Eligible Training Provider List (ETPL) (see NJWIN 10-17(A) attached)
- Attached curriculum and curriculum synopsis
- Attached calendar/timeline for program components
- Attached Participant Handbook
- Completed Program Fact Sheet
- Completed Statement of Need
- Completed Program Summary
- Completed Program Narrative
- Completed Organization Commitment and Capacity
- Completed Program Budget Attachments (Program Budget, Administration Costs and Program Costs Justification)
- Completed Statement of Work
- Completed Chart of Youth Program Elements
- Documentation of Partnerships/Collaborative Agreements
- Resumes and job descriptions for program personnel identified within budget
- Program Effectiveness Summary (complete chart - duplicate as necessary)
- Current Organization Chart
- Incorporation documents
- Proof of Tax-Exempt Status (if applicable)
- Audit/Certified Financial Statement
- Assurances and Certifications (signature required)
- Certification Regarding Suspension/Debarment (signature required)
- Certification Regarding Lobbying (signature required)
- Acknowledgement: Non-Discrimination and Equal Opportunity
- Attached NJ Teacher's Certification. (If no instructor selected yet, checking this box confirms the understanding that proof of Teacher's Certification will be required prior to start of program)

Attachment 1. – NRS Educational Functioning Levels



National Reporting System
for Adult Education

A Project of the U.S. Department of Education

Test Benchmarks for NRS Educational Functioning Levels
Updated August 2019
Adult Basic Education (ABE)

Educational Functioning Level (EFL)	Test Benchmarks
<p>Beginning ABE Literacy (ABE Level 1-all subjects)</p>	<p>TABE¹ (11–12) scale scores (grade level 0–1): Reading: 300–441 Mathematics: 300–448 Language: 300–457</p> <p>CASAS² Reading GOALS scale scores: Reading: 203 and below</p> <p>CASAS Math GOALS scale scores: Mathematics: 193 and below</p>
<p>Beginning Basic Education (ABE Level 2—all subjects)</p>	<p>TABE (11–12) scale scores (grade level 2–3): Reading: 442–500 Mathematics: 449–495 Language: 458–510</p> <p>CASAS Reading GOALS scale scores: Reading: 204-216</p> <p>CASAS Math GOALS scale scores: Mathematics: 194-203</p> <p>MAPT³ scale scores: All tests: 200–299</p>

¹ TABE = Tests of Adult Basic Education

² CASAS = Comprehensive Adult Student Assessment System

Educational Functioning Level (EFL)	Test Benchmarks
<p>Low Intermediate Basic Education (ABE Level 3—all subjects)</p>	<p>TABE (11–12) scale scores (grade level 4–5): Reading: 501–535 Mathematics: 496–536 Language: 511–546</p> <p>CASAS Reading GOALS scale scores: Reading: 217–227</p> <p>CASAS Math GOALS scale scores: Mathematics: 204–214</p> <p>MAPT scale scores: All tests: 300–399</p>
<p>High Intermediate Basic Education (ABE Level 4-ELA)</p> <p>Middle Intermediate Basic Education (ABE Level 4--Mathematics)⁴</p>	<p>TABE (11–12) scale scores (grade level 6–8): Reading: 536–575 Mathematics: 537–595 Language: 547–583</p> <p>CASAS Reading GOALS scale scores: Reading: 228–238</p> <p>CASAS Math GOALS scale scores: Mathematics: 215–225</p> <p>MAPT scale scores: All tests: 400–499</p>

³ MAPT = Massachusetts Adult Proficiency Test

⁴ For mathematics, there is an additional intermediate level, Middle Intermediate (level 4), in addition to High Intermediate (level 5), and only one secondary level (level 6), due to the complexity of the mathematics descriptors. When reporting on NRS tables, use the level number.

Educational Functioning Level (EFL)

Test Benchmarks

**Low Adult Secondary Education
(ABE Level 5-ELA)**

**TABE (11–12) scale scores
(grade level 9–10):**
Reading: 576–616
Language: 584–630
Mathematics: 596–656

**High Intermediate Basic Education
(ABE Level 5-Mathematics)**

CASAS Reading GOALS scale scores:
Reading: 239 – 248

CASAS Math GOALS scale scores:
Mathematics: 226-235

MAPT scale scores:
All tests: 500–599

**High Adult Secondary Education
(ABE Level 6-ELA)**

**TABE (11–12) scale scores
(grade level 11–12):**
Reading: 617–800
Language: 631–800
Mathematics: 657–800

**Adult Secondary Education
(ABE Mathematics Level 6)**

CASAS Reading GOALS scale scores:
Reading: 249 and above

CASAS Math GOALS scale scores:
Mathematics: 236 and above

MAPT scale scores:
All tests: 600–700

English as a Second Language (ESL)

Educational Functioning Level (EFL)	Test Benchmarks
<p>Beginning ESL Literacy (ESL Level 1—all subjects)</p>	<p>CASAS Life and Work Reading scale scores: Reading: 180 and below L&W Listening: 162–180</p> <p>BEST⁵ Plus 2.0: 88–361 BEST Literacy: 0–20 (SPL 0–1)</p> <p>TABE CLAS-E⁶ scale scores⁷: Total Reading and Writing: 225–394 Total Listening and Speaking: 230–407</p>
<p>Low Beginning ESL (ESL Level 2—all subjects)</p>	<p>CASAS Life and Work Reading scale scores: Reading: 181–190 L&W Listening: 181–189</p> <p>BEST Plus 2.0: 362–427 BEST Literacy: 21–52 (SPL 2)</p> <p>TABE CLAS-E scale scores: Total Reading and Writing: 395–441 Total Listening and Speaking: 408–449</p>
<p>High Beginning ESL (ESL Level 3—all subjects)</p>	<p>CASAS Life and Work Reading scale scores: Reading: 191–200 L&W Listening: 190–199</p> <p>BEST Plus 2.0: 428–452 BEST Literacy: 53–63 (SPL 3)</p> <p>TABE CLAS-E scale scores: Total Reading and Writing: 442–482 Total Listening and Speaking: 450–485</p>

⁵ BEST = Basic English Skills Test

⁶ TABE CLAS-E = Test of Adult Basic Education Complete Language Assessment System – English

⁷ Refer to the TABE CLAS-E Technical Manual for score ranges for individual reading, writing, listening and speaking tests. Table shows only total scores.

Educational Functioning Level (EFL)	Test Benchmarks
<p>Low Intermediate ESL (ESL Level 4—all subjects)</p>	<p>CASAS Life and Work Reading scale scores: Reading: 201–210 L&W Listening: 200–209</p> <p>BEST Plus 2.0: 453–484 BEST Literacy: 64–67 (SPL 4)</p> <p>TABE CLAS-E scale scores: Total Reading and Writing: 483–514 Total Listening and Speaking: 486–525</p>
<p>High Intermediate ESL (ESL Level 5—all subjects)</p>	<p>CASAS Life and Work Reading scale scores: Reading: 211–220 L&W Listening: 210–218</p> <p>BEST Plus 2.0: 485–524 BEST Literacy: 68–75 (SPL 5)</p> <p>TABE CLAS-E scale scores: Total Reading and Writing: 515–556 Total Listening and Speaking: 526–558</p>
<p>Advanced ESL (ESL Level 6—all subjects)</p>	<p>CASAS Life and Work Reading scale scores: Reading: 221–235 L&W Listening: 219–227</p> <p>BEST Plus: 525–564 (exit 565 and higher) BEST Literacy⁸: 76–78 (SPL 6)</p> <p>TABE CLAS-E scale scores: Total Reading and Writing: 557–600 Total Listening and Speaking: 559–600</p>

⁸ Students can be placed into advanced ESL using Best Literacy but the test does not assess skills beyond this level so students cannot exit Advanced ESL with this test. Retesting of students who enter this level with another assessment is recommended.

<p>Low Intermediate Basic Education (Level 3)</p>	<p>TABE (9–10) scale scores (grade level 4–5.9): Reading: 461–517 Total Math: 442–505 Language: 491–523</p> <p>Wonderlic GAIN scale scores: English: 526–661 Math: 523–669</p> <p>MAPT scale scores: All tests: 300–399</p> <p>CASAS Life and Work Reading scale scores: Reading: 211–220 Math: 211–220</p> <p>Tests Aligned to New ABE EFL Descriptors</p> <p>TABE (11–12) scale scores (grade level 4–5): Reading: 501–535 Mathematics: 496–536 Language: 511–546</p> <p>CASAS Reading GOALS scale scores: Reading: 217–227</p>
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<p>High Intermediate Basic Education (Level 4)</p>	<p>TABE (9–10) scale scores (grade level 6–8.9): Reading: 518–566 Total Math: 506–565 Language: 524–559</p> <p>CASAS Life and Work Reading scale scores: Reading: 221–235 Math: 221–235</p> <p>Wonderlic GAIN scale scores: English: 662–746 Math: 670–775</p> <p>MAPT scale scores: All tests: 400–499</p> <p>Tests Aligned to New ABE EFL Descriptors</p> <p>TABE (11–12) scale scores (grade level 6–8): Reading: 536–575 Mathematics: 537–595 Language: 547–583</p> <p>CASAS Reading GOALS scale scores: Reading: 228–238</p>
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High Intermediate ESL	CASAS Life and Work Reading scale scores: Reading: 211–220 L&W Listening: 210–218 BEST Plus 2.0: 485–524 BEST Literacy: 68–75 (SPL 5) TABE CLAS-E scale scores: Total Reading and Writing: 515–556 Total Listening and Speaking: 526–558
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Advanced ESL	CASAS Life and Work Reading scale scores: Reading: 221–235 L&W Listening: 219–227 BEST Plus: 525–564 (exit 565 and higher) BEST Literacy⁹: 76–78 (SPL 6) TABE CLAS-E scale scores: Total Reading and Writing: 557–600 Total Listening and Speaking: 559–600
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⁹ Students can be placed into advanced ESL using Best Literacy but the test does not assess skills beyond this level so students cannot exit Advanced ESL with this test. Retesting of students who enter this level with another assessment is recommended.

Attachment 2. – New Jersey Workforce Innovation Notice 10-17 (A)

TO: Workforce Development System
FROM: John Bicica, Chief,
Office of WDB Coordination and Support

SUBJECT: Eligible Training Provider List procedures for competitively procured programs
DATE: March 28, 2018

PURPOSE: To inform the workforce development system of new procedures related to the Eligible Training Provider List (ETPL).

Background

Workforce development service providers who are contracted by local workforce development boards through a competitive process (i.e. a request for proposal) will have new procedures for being placed on the ETPL. This applies to competitively procured providers of WIOA Title I Youth services and WorkFirst New Jersey services. The following procedures are to be followed upon the award of such a contract:

1. The local board will inform the provider they must complete a *New Jersey Eligible Training Provider List WIOA Youth/WFNJ Initial Provider Application Packet*. The packet must then be submitted to Stephanie Zacniewski of the Occupational Employment Information (COEI) upon completion at stephanie.zacniewski@dol.nj.gov
2. The local board must forward the following documentation to COEI:
 - a. A copy of the summary scoring rubric used by the proposal evaluators
 - b. A copy of the executed contract

COEI will enter the information from the Application Packet into the Eligible Training List. The programs will be identified as **WFNJ Only** or **WIOA Youth Only** as appropriate. These specified programs will not be eligible to receive referrals for individual training accounts. Providers do not have to wait for placement on the ETPL to begin services. The providers will not be responsible for providing performance information to COEI; however, local boards must ensure that participant records, including outcomes, are kept current in America’s One-Stop Operating System. This allows local areas to accurately factor past performance for any subsequent proposal evaluations. Documentation related to procurement will be shared with the Monitoring Performance Unit for the purposes of the annual procurement review. The Monitoring Performance Unit will only request documents not part of this approval process (such as the notice of availability) during their review.

Please note that no action is required of any proposers before or during the proposal evaluation process. Only the organizations that are awarded contracts will be subject to these procedures.

Programs that are placed on the ETPL through this process will remain for the duration of their contract. If a local board terminates a contract with a provider before the expiration date, the local board must notify COEI so that the corresponding program can be removed from the ETPL.

References

None

Rescissions

None

Action Required

Local workforce development boards should ensure that these procedures are shared with all relevant contracting staff.

Authority

New Jersey Department of Labor and Workforce Development	X
State Employment And Training Commission	

Questions For questions regarding these procedures, contact Stephanie Zacniewski, COEI, at stephanie.zacniewski@dol.nj.gov of whom State or local government payments are made

Attachment 3. - Glossary

Basic Literacy Skills Deficient: The level that an individual computes and/or solves problems, reads, writes or speaks English at or below grade level 8.9 or is unable to compute and/or solve problems, read, write or speak English at a level necessary to function on the job, in the individual's family, or in society.

Basic Skills Goal: The measurable increase in basic education skills including reading comprehension, math computation, writing, speaking, listening, problem solving, reasoning, and the capacity to use these skills.

Career Pathway Model: Career pathways are an integrated collection of programs and services intended to develop students' core academic, technical and employability skills; provide them with continuous education, training; and place them in high-demand, high-opportunity jobs.

Case Management: The provision of customer-centered approach in the delivery of services, designed to prepare and coordinate comprehensive services strategies for youth and to provide job and career counseling during program participation and after job placement.

Collaborative Partner: The entity/organization/individual who delivers allowable services/activities to eligible individuals for entry into training or subsidized employment along with and under the direction, supervision and license (where relevant) of the Subgrantee and is identified as a collaborative partner at the time of proposal submission.

Common Measures: Participants who are not employed at the date of participation; employment retention – those who are employed in the second quarter and fourth quarter after the exit; median earnings and credential attainment.

Credential: Nationally recognized degree or certificate or/locally recognized credential. Credentials include but are not limited to a high school diploma; High School Equivalency (HSE) or other recognized equivalents, post-secondary degrees/certificate, recognized skills standards and licensure industry-recognized certificates.

Educational Functioning Levels (EFL): The National Reporting System approach to measuring educational gain is to define a set of educational functioning levels (EFL) in which students are initially placed when they enter the program based on their abilities to perform literacy-related tasks in content areas.

Eligible Service Provider: A provider of a program, training, service or activity that has been approved by the State Employment and Training Commission (SETC) and is on the Eligible Training Provider List.

Employment: Obtainment of employment for at least 30 hours per week or employment of less than 30 hours per week but earning a wage that is sufficient to exclude the participant from receiving cash public assistance.

Follow-up Services: Services may include, but are not limited to: leadership development and supportive services activities; regular contact with the participant and/or his employer; assistance in securing better paying jobs, career development, and further education; work-related peer support groups; adult mentoring; tracking participant's progress in employment after training.

Hard-to-Serve Individual: Person with barriers to employment which include one or more of the following categories but not limited to: basic skills deficient; school dropout; recipient of cash welfare payments including recipients under the WFNJ program; ex-offender; individual with disabilities; homeless individual.

Individual Service Strategy (ISS): An ongoing strategy jointly developed by the youth and the counselor that identifies the youth's employment goals, the appropriate achievement objective, and the appropriate combination of services for the individual to achieve the employment goals and is directly linked to one or more of the performance indicators based on the objective assessment.

In-kind/other sources: Services and resources that are provided at no cost to the proposal.

Instructional Costs: The cost involved in providing any program for eligible participants, including tuition, entrance and student assistance fees that represent instructional costs which have a direct and immediate impact on the

participants' ability to successfully complete their activities. Such costs may include books, uniforms, materials or other supplies needed by the participant to enter into a program or course.

Labor Market Area: Geographic area in which individuals reside and may find employment within a reasonable distance from their residences, or, to which they can readily change employment without changing place of residency, as determined by the New Jersey Department of Labor and Workforce Development.

Level of Service: The level of service refers to the total number of unduplicated participants that will be served during this proposed contract period.

Literacy: An individual's ability to read, write and speak in English, and to compute and solve problems, at levels of proficiency necessary to function on the job, in the family and in society; includes basic computers and financial literacy.

Local Area: Local workforce investment area designated under the provisions of WIOA and approved by the Governor. For the purpose of this RFP, the Local Area refers to Passaic County.

Memorandum of Understanding (MOU): For the purpose of this RFP, a written agreement between two or more entities that defines specific terms or arrangements between the entities for providing services. Generally, no costs are provided for in the MOU as the exchange of services can take place as 'in-kind' costs.

National Reporting System: The National Reporting System for Adult Education (NRS) is an outcome-based reporting system for the State-administered, federally funded adult education program.

Objective Assessment: A review of basic skills, occupational skills, prior work experience, employability, interests, aptitudes, supportive service needs and developmental needs for the purpose of identifying career pathways and appropriate services for each youth.

Occupational Skills Goal: Proficiency to perform actual tasks and technical functions required by certain occupational fields at entry, intermediate or advanced levels. Familiarity with and use of set-up procedures, safety measures, work-related terminology, record keeping and paperwork formats, tools, equipment and material and breakdown and cleanup routines.

Offender: Any adult or juvenile who is or has been subject to any stage of the criminal justice process, for whom services under WIOA may be beneficial, or, any individual who requires assistance in overcoming artificial barriers to employment resulting from a record of arrest or conviction.

One-Stop Career Center: As designated by the Workforce Development Board, consortia of organizations that are able to provide multiple workforce services and activities, as allowable under WIOA in a centralized location.

One-Stop Operator: Coordinates required One-Stop Partners and Service Providers across the One-Stop delivery system.

Open Entry: Referral of participants by the Local Area Operating Entity to service providers on an individual basis. Service is designed to accept participants at various stages throughout the activity.

Performance Based Contract: As designated in this RFP, Performance Based Contracts are those wherein payments to service providers are made at established intervals following the attainment of significant segments of skills attainment and job placement, if applicable.

Performance Measures: Core program metrics established by the US Department of Labor that form the basis for outcome attainments...

Skills Attainment: The level of achievement or performance that a participant is expected to achieve through classroom training. Skills must have a measurable level of achievement.

Subcontractor: An entity/organization/individual who delivers allowable services/activities to eligible individuals for entry into training or subsidized employment in place of the Subgrantee.

Supportive Services: Those activities or services that are designed to contribute to the training and employability of participants. Services may include, but are not limited to, outreach; development of job openings; referrals to

other service organizations; assistance with child care costs; assistance with transportation costs; legal services; referrals to medical services; assistance with uniforms and other appropriate work attire and work-related tool costs; financial counseling and assistance; special services and materials for disabled individuals.

Training: A planned, systematic sequence of instruction or other learning experience on an individual or group basis under competent supervision, which is designed to impart skills, knowledge, or abilities to prepare individuals for suitable employment.

Unsubsidized Employment: Full-time or part-time employment not financed from funds provided under WIOA or other government based and funded projects.

Work Readiness Skills: Proficiency in world of work awareness, labor market knowledge, occupational information, values clarification and personal understanding, career planning and decision making, job search techniques, survival/daily living skills, positive work habits, attitudes and behaviors, development of motivation and adaptability and obtainment of effective coping and problem solving skills.

Workforce Innovation and Opportunity Act of 2014 (WIOA): (Public Law 113-128) Law to consolidate, coordinate and improve employment, training, literacy and vocational rehabilitation programs in the United States.

Workforce Development Board (WDB): Local partnerships of private and public sector organizations that will provide coordinated planning, policy guidance and oversight for all workforce readiness programs in a designated Local Area.

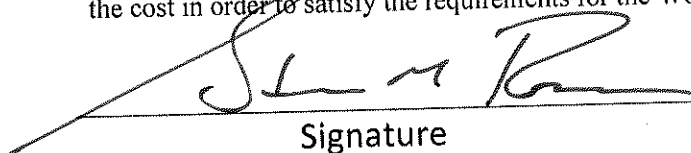
Youth: WIOA (Public Law 113-128) defines In-School Youth as 14-21 years old, attending compulsory school, low income and having at least one criterion as defined; Out-of-School Youth 16-24 years old and not attending compulsory school and meeting at least one criterion as defined.

Attachment 4. – Assurances and Certifications

I certify that I am the Chief Executive Officer of the Agency/Cooperation authorized to sign this proposal:

Furthermore:

- 1) This proposal is a firm offer until June 30, 2023. All service costs included in the proposal are accurate, complete and current and will be in effect through June 30, 2023.
- 2) There exists no potential for organizational conflict of interest related to individuals within the Agency/Cooperation and individuals within Passaic County, the Workforce Development Board of Passaic County and the Passaic County One-Stop Career Center.
- 3) The program will be conducted in accordance with the Workforce Innovations and Opportunity Act of 2014, all applicable federal, state and local regulations, and the Workforce Development Board Plan.
- 4) Any facility to be utilized in performance of any proposed contract has not been listed on the Environmental Protection Agency (EPA) List of Violating Facilities. The Agency/Cooperation will promptly notify Passaic County, prior to award of the receipt of any communication from the Director, Office of Federal Activities, EPA that any facility which is proposed for use for the performance of the contract is under consideration for the EPA List of Violating Facilities.
- 5) Prior to the receipt of funding, the Agency/Cooperation will obtain bonding for anyone who handles funds. The amount of bonding for each appropriate worker will be for a minimum of \$100,000. An insurance statement of coverage for persons handling funds will be providing.
- 6) If the Agency/Cooperation has a Board of Directors, then the signature of the authorized representative of the Board on this document specifies the Board's awareness of this application and assurance that the Board will make periodic checks (monitor) to determine and ensure adequate program operation.
- 7) The undersigned recognizes and accepts the fact that all funding is contingent upon the availability of federal/state funds and the continued federal/state authorization for program activities and the proposal is subject to amendment or termination due to lack of funds or authorization.
- 8) Any facility to be utilized in the performance of this contract satisfies all regulations concerning health and safety conditions.
- 9) We recognize and accept the fact that the County of Passaic, the Workforce Development Board of Passaic County and Workforce Development Board of Passaic County can and may institute a ceiling on the cost in order to satisfy the requirements for the Workforce Innovations and Opportunity Act of 2014.



Steven M. Rose, Ed.D., President

Signature

Name/Title

Passaic County Community College

Organization



Date

Attachment 5.

INSTRUCTIONS FOR CERTIFICATION, DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION

By signing and submitting this proposal, the prospective recipient of Federal assistance funds is providing the certification as set out below.

The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective recipient of Federal assistance funds knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Department of Labor (DOL) may pursue available remedies including suspension and/or debarment.

The prospective recipient of Federal assistance funds shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective recipient of Federal assistance funds learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

The terms "covered transaction", "debarred", "suspended", "ineligible", "lower tier covered transaction", "participant", "person", "primary covered transaction", "principal", "proposal", and "voluntary excluded", as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.

The prospective recipient of Federal assistance funds further agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the DOL.

The prospective recipient of Federal assistance funds further agrees by submitting this proposal that it will include the clause titled "*Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions*", without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the List of Parties from Procurement or Nonprocurement Programs.

Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the DOL may pursue available remedies, including suspension and/or debarment.

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

This certification is required by the regulations implementing Executive Order 12549. Debarment and Suspension, 29 CFR Part 98, Section 98.510, Participants' responsibilities. The revised regulations were published on July 1, 1997.

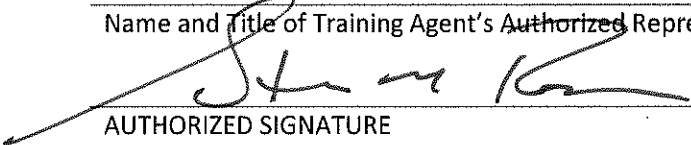
(BEFORE COMPLETING CERTIFICATION, READ THE INSTRUCTIONS WHICH ARE AN INTEGRAL PART OF THE CERTIFICATION.)

The prospective recipient of Federal assistance funds certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

Where the prospective recipient of Federal assistance is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Steven M. Rose, Ed.D., President

Name and Title of Training Agent's Authorized Representative


AUTHORIZED SIGNATURE


Date

Attachment 6.

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

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

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

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

The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

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

Passaic County Community College

Grantee/Contractor Organization

Steven M. Rose, Ed.D., President

Name of Certifying Official – Title

Signature

Date

NOTE: In these instances "All" in the Final Rule is expected to be clarified to show that it applies to covered contract grant transactions over \$100,000 (per OMB).

Attachment 7.

NON-DISCRIMINATION AND EQUAL OPPORTUNITY

As a condition to the award of financial assistance under the Workforce Opportunity and Investment Act (WIOA) from the Department of Labor and the local Workforce Development Board, the applicant assures with respect to the WIA-funded program or activity and all agreements or arrangements to carry out the WIA-funded program that it will fully comply with the following provisions:

Section 188. Nondiscrimination

a) In General -

1. **FEDERAL FINANCIAL ASSISTANCE** - For the purpose of applying the prohibitions against discrimination on the basis of age under the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), on the basis of disability under section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), on the basis of sex under the IX of the Education Amendments of 1972(20 U.S.C. 1681 et seq.), or on the basis of race, color, or national origin under title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000 et seq.), programs and activities funded or otherwise financially assisted in whole or in part under this Act are considered to be programs and activities receiving Federal financial assistance.
2. **PROHIBITION OF DISCRIMINATION REGARDING PARTICIPATION, BENEFITS, AND EMPLOYMENT** - No individual shall be excluded from participation in, denied benefits of, subjected to discrimination under, or denied employment in the administration of or in connection with, any such program or activity because of race, color, religion, sex (except as otherwise permitted under title IX of the Education Amendments of 1972), national origin, age, disability, or political affiliation or belief.

In cases in which the training provider receives awards from other funding sources such as the U.S. Department of Labor Welfare-to-Work program, the New Jersey Work First Program, the Rehabilitation Agency, etc., the applicant agrees to comply with the nondiscrimination provisions relating to those programs.

IV. Award of Contract via Competitive Contracting

The successful Respondent will be awarded using the competitive contracting process as set forth in N.J.S.A. 40A11-4.1, *et seq.* Pursuant to N.J.S.A. 40A:11-4.4(b), the methodology for the awarding of a competitive contracts will be based upon the evaluation and ranking under the following categories: (1) technical; (2) management; and (3) cost. The proposals will be evaluated pursuant to N.J.S.A. 40A:11-4.5(d) by the Purchasing Agent, County Counsel, or Administrator, and shall prepare a report evaluating and recommending the award of contract to a Respondent.

Pursuant to N.J.S.A. 40A:11-4.5(e), the Board shall award the contract or reject all bids no more than sixty (60) days after the receipt of bids, except that the bids of any bidders who consent thereto may, at the request of the County, be held for consideration for such longer period as may be agreed.

V. Subcontracting

Under no circumstances shall a Respondent sub-contract any part of the contract with the County of Passaic without prior written permission.

VI. Definitions

As used herein the following words have the following definitions, unless the context indicates otherwise:

- a. "Affiliate" means any entity that: (1) directly, indirectly, or constructively controls another entity; (2) is directly, indirectly, or constructively controlled by another entity; or (3) is subject to the control of a common entity if it owns, directly or individually, more than fifty percent (50%) in the entity.
- b. "Agreement" means the final contract awarded to the lowest responsible bidder as approved by the Passaic County Board of County Commissioners.
- c. "Bid" means the submission by the respondent for the work as outlined herein for the Programs for Out of School Youth Funded Under Workforce Innovation And Opportunity Act (WIOA)
- d. "Bidder" means the respondent contractor submitting a proposal for the construction project as set forth herein.
- e. "Bid Documents" means any of the proposals, plans, and specifications as set forth herein for the completion of the Programs for Out of School Youth Funded Under Workforce Innovation and Opportunity Act (WIOA)
- f. "Bid Opening" shall mean the time as designated herein when bids are due and shall be unsealed as set forth herein and in accordance with applicable law.
- g. "Board" means the Passaic County Board of County Commissioners.
- h. "Contract" means any agreement, including but not limited to a purchase order or a formal agreement, which is a legally binding relationship enforceable by law, between a respondent who agrees to perform the work as outlined herein, as defined by and subject to the terms of the bid documents, plans, and specifications set forth herein.
- i. "Contracting Unit" shall mean the County of Passaic.
- j. "County" means the County of Passaic.
- k. "Department" means Management and Human Services
- l. "Project" means the Programs for Out of School Youth Funded Under Workforce Innovation and Opportunity Act (WIOA)
- m. "Purchase Order" means a document issued by the contracting agent authorizing a purchase transaction with a vendor to provide or perform goods or services to the contracting unit, which, when fulfilled in accordance with the terms and conditions of a

- request of a contracting agent and other provisions and procedures that may be established by the contracting unit, will result in payment by the contracting unit.
- n. "Purchasing Agent" means the Passaic County Purchasing Agent.
 - o. "Respondent" means the bidder submitting a proposal for the RFP project as set forth herein.
 - p. "Subcontractor" means any business organization that knowingly provides goods or services directly to a contractor or subcontractor in fulfillment of the Project issued by the County, where the value of goods exceeds the bid threshold as set by applicable law.

VII. County Set-Aside Program

On October 26, 2021, the Board of County Commissioners of the County of Passaic passed Resolution No. R20210933 establishing the Minority Business Enterprise and Women Business Enterprise Set-Aside and Joint Venture procurement program in the County. The Set Aside Program was established to promote economic inclusion, and to ensure that the County's procurement practices promote equal opportunities to compete for all willing and able businesses, the County has established goals to ensure that funds spent by the County promote local minority business entities and women business entities.

For calendar year 2022, the Set Aside Program's goals for professional services are as follows: (1) ten percent (10%) of total average "spend" on contracts for professional services awarded to WBEs and with a goal to twenty percent (20%) by 2024 by way of set-asides; and (2) ten percent (10%) of total average "spend" on contracts for professional services awarded to MBEs and with a goal to twenty percent (20%) by 2024 by way of set-asides. If your business is a qualified WBE and/or MBE, please complete the MBE/WBE Program Certification Form enclosed herewith. If a bidder is not a certified minority business enterprise or women business enterprise, please check the box at the top of the form marked 'not applicable'.

VIII. Procedures for Submitting a Bid

Respondent shall submit a bid for the Project either in person prior to the hour designated herein via regular mail, overnight delivery, or hand delivery to the following address:

County of Passaic – Division of Purchasing
Passaic County Procurement Center
495 River Street, 2nd Floor
Paterson, New Jersey 07524

Bids delivered by regular mail, overnight delivery, or hand delivered prior to the date and time as set forth herein shall be inserted in a sealed envelope. The name and address of the bidder is to be written on the outside of the envelope.

Any bidder who has mailed, overnight delivered, or hand delivered a bid to the County of Passaic Division of Purchasing may attend the virtual bid opening. However, the County is not responsible for any bid that is not received at the time of the bid opening.

Bidders must submit all required documentation as stated herein, including all of the items listed on the Bid Document Checklist. Please take note of the following:

1. A respondent's bid proposal shall not be considered responsive if submitted with any qualifying conditions or provisions.
2. The Statement of Corporate Ownership enclosed hereto and required under N.J.S.A. 52:25-24.2 must set forth the names and addresses of all stockholders in the corporation who own ten percent (10%) or more of its stock of any class, or any individual partners in a partnership who own a ten percent (10%) or greater interest therein.
3. The Non-Collusion Affidavit required under N.J.S.A. 52:34-15 must be signed and notarized.
4. If any discrepancies or omissions appear in the Bid Documents, the bidder shall notify the Purchasing Agent in writing of any such discrepancy or omission.

IX. New Jersey Business Registration Certificate

Prior to the award of contract to the lowest responsible bidder, the Contractor shall provide a Business Registration Certificate (hereafter "BRC") pursuant to N.J.S.A. 52:32-44. A Business Registration Certificate is required for all contractors and any subcontractors performing work on the Project. Under N.J.S.A. 52:32-44, the following requirements are imposed on contractors or subcontractors that knowingly provide goods or perform services for a contractor fulfilling the services required herein:

1. The contractor shall obtain and provide the owner the BRC of subcontractors knowingly used on this Project.
2. The contractor shall maintain and submit to the County a list of subcontractors and their addresses that may be updated from time to time during the course of the contract performance. A complete and accurate list shall be submitted before final payment is made for goods and services rendered under the contract.
3. During the term of this contract, the contractor and its affiliates shall collect and remit, and shall notify all subcontractors and their affiliates that they must collect and remit to the Director, New Jersey Division of Taxation, the use tax due pursuant to the N.J.S.A. 54:32B-1 et seq. on all taxable sales of tangible personal property delivered into the State.

Failure to submit the BRC with the bid is not a cause for rejection. However, the County prefers the BRC be submitted with the bid response. If it is not provided prior to execution of a contract the bidder's bid guarantee shall be forfeited and the contract shall be awarded to the next lowest responsible bidder.

A contractor, subcontractor or supplier who fails to provide proof of business registration or provides false business registration information shall be liable to a penalty of twenty-five dollars (\$25.00) for each day of violation, not to exceed fifty thousand dollars (\$50,000), for each BRC not properly provided or maintained under a contract with the County.

A BRC is obtained from the New Jersey Division of Revenue and Enterprise Services. Information on obtaining a BRC is available by visiting www.nj.gov/treasury/revenue/busregcert.shtml or by phone at (609) 292-2929.

X. Prompt Payment.

All payments for work performed will be made by the County in compliance with N.J.S.A. 2A:30-1, et seq.

XI. Discrimination in Employment

The terms and conditions as set forth in the New Jersey Civil Rights Act, N.J.S.A. 10:1, et seq. are hereby made part of every contract entered into by the County of Passaic. Pursuant to N.J.S.A. 10:1, et seq., the bidder agrees to the following conditions:

1. In the hiring of persons for the performance of work under this contract or any subcontract hereunder, or for the procurement, manufacture, assembling or furnishing of any such materials, equipment, supplies or services to be acquired under this contract, no contractor, nor any person acting on behalf of such contractor or subcontractor, shall, by reason of race, creed, color, national origin, ancestry, marital status, gender identity or expression, affectional or sexual orientation or sex, discriminate against any person who is qualified and available to perform the work to which the employment relates;
2. No contractor, subcontractor, nor any person on his behalf shall, in any manner, discriminate against or intimidate any employee engaged in the performance of work under this contract or any subcontract hereunder, or engaged in the procurement, manufacture, assembling or furnishing of any such materials, equipment, supplies or services to be acquired under such contract, on account of race, creed, color, national origin, ancestry, marital status, gender identity or expression, affectional or sexual orientation or sex;
3. There may be deducted from the amount payable to the contractor by the contracting public agency, under this contract, a penalty of fifty dollars (\$50.00) for each person for each calendar day during which such person is discriminated against or intimidated in violation of the provisions of the contract; and
4. This contract may be canceled or terminated by the contracting public agency, and all money due or to become due hereunder may be forfeited, for any violation of this section of the contract occurring after notice to the contractor from the contracting public agency of any prior violation of this section of the contract.

Pursuant to N.J.S.A. 10:5-32, no contract be awarded by the County, nor shall any moneys be paid thereunder to any contractor, subcontractor or business firm which has not agreed and guaranteed to afford equal opportunity in performance of the contract and, except with respect to affectional or sexual orientation, and gender identity or expression, in accordance with an affirmative action program approved by the New Jersey State Treasurer.

Bidders are required to comply with the requirements of P.L. 1975, c.127. The terms and conditions as set forth in N.J.S.A. 10:5-33 are hereby made a part of every contract entered into by the County of Passaic, specifically, that, during the performance of the contract, the contractor agrees as follows:

1. The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or

sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause;

2. The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex; and
3. The contractor or subcontractor where applicable, will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

Pursuant to N.J.S.A. 10:5-34, each prospective bidder is required to submit an Affirmative Action Plan to the New Jersey State Treasurer, as set forth in the law:

Each prospective bidder on a public works contract or contracts and each subcontract bidder to a prime contract bidder shall formulate and submit to the State Treasurer his or its affirmative action program of equal opportunity whereby he or it guarantees minorities employment in all employment categories; the submission shall be accompanied by a fee in an amount to be fixed by the State Treasurer. For the purposes of this section, equal employment opportunity but not affirmative action is required with respect to persons identified solely by their affectional or sexual orientation and gender identity or expression. The State Treasurer shall notify the bidder of approval or disapproval of his or its program within 60 days of its submission; failure of the State Treasurer to so act within 60 days shall constitute approval of the program. Any existing federally approved or sanctioned affirmative action program shall be approved by the State Treasurer.

No subcontract bidder who has less than five employees need comply with the provisions of this section.

XII. Equal Opportunity for Individuals with Disabilities

All bidders expressly agree to comply with the provisions of the American with Disabilities Act of 1990, 1990 Enacted S. 933, 101 Enacted S. 933, 104 Stat. 327, 101 P.L. 336, 1990 Enacted S. 933, 101 Enacted S. 933, and any amendments thereto, that established a clear and comprehensive prohibition of discrimination on the basis of disability. The rules and regulations promulgated under the American with

Disabilities Act of 1990, and any amendments thereto, are hereby made a part of every contract entered into by the County of Passaic with the lowest responsible bidder.

In the event that the contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Americans with Disabilities Act of 1990, and any amendments thereto, during the performance of the contract, the contractor shall indemnify, protect, and save the County, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages, or whatever kind of nature arising out of claimed to arise out of an alleged violation.

XIII. Insurance Requirements of the Respondent

The Respondent shall maintain insurance as set forth herein for the duration of the Project, including, but not limited to the following:

New Jersey Workers' Compensation pursuant to N.J.S.A. 34:15-1, et seq.;
Generable Liability Insurance;
Property Damage Liability Insurance; and
Business Automobile Liability Insurance

The Respondent shall maintain a guarantee of such insurance in the following amounts:

Workers' Compensation	\$100,000 to \$300,000
General Liability Insurance	\$1,000,000
Property Damage Liability Insurance	\$500,000
Business Automobile Liability Insurance	\$250,000

The contractor is given the option to obtain a combined single limit insurance policy in the amount of one million dollars (\$1,000,000.00).

The County of Passaic shall be named as an additional insured on the insurance policies required herein. The contractor shall require a certificate of insurance upon execution of the contract. The certificates of insurance shall expressly state that the insurers will notify the County of termination of coverage no less than thirty (30) days prior to termination. In the event that any of the insurance policies herein lapse, the contractor shall notify the County of a lapse in coverage immediately.

In the event the contractor shall cause his insurance coverage to lapse, the contractor shall immediately notify the County of same. In addition, the insurance policy additional named insured provision naming the County as an additional insured on same shall contain language regarding the insurer to provide timely notification to the County about lapse in coverage.

The contractor shall also agree to indemnify and hold harmless the County for all claims, cost and judgments arising out of the allegations of negligence, errors, omissions, or allegations otherwise sounding in tort while performing within the scope of this agreement, to include but not limited to the actions of any subcontractors or suppliers.

The insurance requirements set forth herein may be supplanted and increased by the County pursuant to values as set forth in the supplementary specifications for the Project.

XIV. State and Federal Taxes

Pursuant to N.J.S.A. 54:32B-9 and applicable federal law, the County of Passaic are exempt from sales and use tax and the federal excise tax for the purchase of fuel.

XV. Anti-Kickback Act

The bidder must comply with 18 U.S.C. 874, the Anti-Kickback Act, and any other applicable regulations promulgated by the United States Department of Labor applicable to public works projects in the United States. The contractor shall include applicable provisions in any agreements with subcontractors retained for the Project to ensure compliance.

XVI. Document Retention

Pursuant to N.J.A.C. 17:44-2.2, the successful bidder shall maintain all documentation related to products, transactions, or other services under this contract for a period of five (5) years from the date of final payment. Such records shall be made available to the New Jersey Office of the State Comptroller upon request.

XVII. Award and Execution of Contract

Pursuant to N.J.S.A. 40A:11-24(b), the contract awarded to the selected Respondent shall be signed by all parties no later than twenty-one (21) days after the award of the contract, Sundays and holidays excepted, after the making of an award. The contractor, upon written request to the County, is entitled to receive, within seven (7) days of the request, an authorization to proceed pursuant to the terms of the contract on the date set forth in the contract for work to commence, or, if no date is set forth in the contract, upon receipt of authorization.

XVIII. Dispute Resolution

Prior to submitting a cause of action to a court for relief, by submitting a proposal bidders are expressly agreeing to first submit to non-binding arbitration for resolve disputes that arise, as governed by N.J.S.A. 40A:11-50 and N.J.S.A. 2A:6-23B, *et seq.* The costs of arbitration shall be fully borne by the Respondent. The process as set forth in N.J.S.A. 2A:6-23A-1, *et seq.* are hereby made a part of every contract entered into by the County of Passaic.

XIX. Liquidated Damages

In accordance with N.J.S.A. 40A:11-19, liquidated damages are hereby made a part of every contract entered into by the County of Passaic and the winning bidder. If the winning bidder fails to deliver any of the services as outlined herein, the County is entitled to one hundred and fifty dollars (\$150.00) per day as liquidated damages, and not as a penalty.

XX. Termination for Cause

In the event that the contractor shall fail to comply with any of the conditions herein provided and as covered by the contract, the Purchasing Agent shall notify the contractor of such failure or default and demand that the same be remedied within five (5) days. In the event of the failure of the contractor to remedy the same within said period, the Purchasing Agent shall take steps to terminate the contract, and the performance bond shall be forfeited.

XXI. Requests for Information

All requests for information made by a bidder prior to the designated bid opening shall be made in writing to the following designated official:

Daisy Cano
County of Passaic
Purchasing Division
Phone: (973) 247-3300
Email: bids@passaiccountynj.org

Requests for information by a bidder shall be shared with every contractor who has picked up the Bid Documents with corresponding answers.

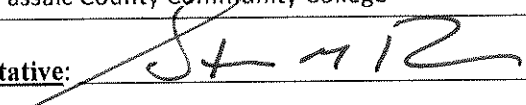
ACKNOWLEDGEMENT OF RECEIPT OF ADDENDA

The undersigned Bidder hereby acknowledges receipt of the following addenda. If no addenda were issued, check the "No addenda were received" box.

Addenda Number	Date
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

No addenda were received

Name of Bidder (Please Print): Passaic County Community College

Signature of Authorized Representative: 

Name (Please Print): Steven M. Rose, Ed.D., President

Title (Please Print): President **Date:** 6/6/22

*Signature is required only if an addendum was issued.

Check here if willing to provide the goods or services herein bid upon to Registered Members in System #38-PCCP 07-1 who have submitted estimates without substitution or deviation from specifications, size, features, quality, price or availability as herein set forth. It is understood that order will be placed directly by the registered members identified herein by separate contract, subject to the overall terms of the contract to be awarded by the County of Passaic, that no additional service or delivery charges will be allowed, except as permitted by these specifications.

STATEMENT OF CORPORATE OWNERSHIP
SIGNATURE REQUIRED ON PAGE 2

Check the applicable statement:

- I certify that the list below contains the names and addresses of all stockholders holding ten percent (10%) or more of the issued and outstanding stock of the undersigned.
- I certify that no one (1) stockholder owns ten percent (10%) or more of the issued and outstanding stock of the undersigned.

Legal Name of Bidder: _____

Check the applicable business entity in the space provided below:

Business Entity	Check the applicable business entity
Partnership	
Corporation	
Sole Proprietorship	
Limited Partnership	
Limited Liability Partnership	
S Subchapter	
S Corporation	
Limited Liability Company	
Other:	

If the Bidder is either a Corporation, S Corporation, or Limited Liability Company, provide the date incorporated and the place of incorporation, if not, skip to next item:

Dated Incorporated: _____ **Place of Incorporation:** _____

Business Address (Please Print): _____

Telephone: _____ **Fax:** _____

In accordance with N.J.S.A. 52:25-24.2, list below the names and addresses of all stockholders, partners, or individuals who own ten percent (10%) or more of stock of any class, or who own ten percent (10%) or greater interest therein. The disclosure shall be continued until the names and addresses of every noncorporate stockholder, and individual partner, and member, exceeding the ten percent (10%) ownerships criteria has been listed.

Name (Please Print): _____

Address (Please Print): _____

Name (Please Print): _____

Address (Please Print): _____

STATEMENT OF CORPORATE OWNERSHIP (continued)

Name (Please Print): _____

Address (Please Print): _____

**Continue on additional sheet if necessary*

Publicly traded parent company disclosure. Submit the URL providing the last annual Security and Exchange Commission, or foreign equivalent filing:

Name of Bidder (Please Print): Passaic County Community College

Signature of Authorized Representative: 

Name (Please Print): Steven M. Rose, Ed.D.

Title (Please Print): President **Date:** 6/6/22

BID PROPOSAL

Name of Bidder (Please Print): Passaic County Community College

submits the following proposal for the

**Programs for Out of School Youth Funded Under Workforce Innovation and Opportunity Act
(WIOA)
Project RFP-22-019**

DELIVERY:

All articles shall be delivered to all Departments and Institutions specified with all charges prepaid, (F.O.B. Destination) in such quantities as ordered by the County of Passaic, which may be greater or lesser in amount than herein specified and in case no specific time for delivery is included by the County of Passaic when the order is given, then such goods must be delivered immediately.

No additional charges will be allowed for any transportation cost resulting from partial shipments made at the vendor's convenience.

Merchants who substitute commodities or deliver commodities not according to specifications, or who do not deliver at time specified in the proposal will be classified, as undesirable and their proposals will be refused in future bidding.

To the Passaic County Board of County Commissioners:

The undersigned hereby declares that he/she has carefully examined the Bid Documents and that he will contract to carry out and complete said Project at the following prices:

a. **Base Agreement.**

CONTRACT YEAR	START DATE	END DATE	COST
Year One	July 1, 2022	June 30, 2023	\$ 324,000
TOTAL	July 1, 2022	June 30, 2023	\$ 324,000

b. **County Options to Extend Agreement.**

OPTION YEAR	START DATE	END DATE	COST
Option One	July 1, 2023	June 30, 2024	\$ 324,000
Option Two	July 1, 2024	June 30, 2025	\$ 324,000

Name of Bidder (Please Print): Passaic County Community College

Signature of Authorized Representative: 

Name (Please Print): Steven M. Rose, Ed.D.

Title (Please Print): President

Date: 6/6/22

STANDARD QUESTIONNAIRE

Name of Bidder: Passaic County Community College

Address of Bidder: One College Boulevard, Paterson, NJ 07505

Telephone: 973-684-5900 **Fax:** 973-684-1925

1. How many years have you been in business as a contractor as your present business name given above?

_____ Year(s)

2. How many years have you been the Principal Officer of a general contracting firm under a different name?

_____ Year(s)

3. List three (3) projects similar in nature previously completed by your organization:

Name of Owner	Passaic County Community College
Project Manager	Continuing Education & Workforce Development
Project Manager Phone #	973-684-6153
Project Type	WIOA Youth Rise Passaic City
Project Location	Passaic, NJ
Amount of Contract	\$ 270,000
Date of Completion	6/30/2022

Name of Owner	Passaic County Community College
Project Manager	Continuing Education & Workforce Development
Project Manager Phone #	973-684-6153
Project Type	WIOA Youth Rise Upcounty
Project Location	Wanaque, NJ
Amount of Contract	\$ 270,000
Date of Completion	6/30/2022

Name of Owner	Passaic County Community College
Project Manager	Continuing Education & Workforce Development
Project Manager Phone #	973-684-6153
Project Type	Title II Adult Education and Literacy FY2021 Grant
Project Location	Paterson, NJ
Amount of Contract	\$ 149,000
Date of Completion	6/30/2022

DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN

Part 1: Certification

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that the person or entity, or one of the person or entity's parents, subsidiaries, or affiliates, is not identified on a list created and maintained by the New Jersey Treasury's Chapter 25 list as a person or entity engaging in investment activities in Iran.

The Chapter 25 list is found on the State of New Jersey Division of Purchase and Property website at <http://www.state.nj.us/treasury/purchase/pdf/Chapter25List.pdf>. Bidders must review the list prior to completing the certification below. Failure to complete the certification will render a bidder's proposal non-responsive.

PLEASE CHECK THE APPROPRIATE BOX:

I certify, pursuant to Public Law 2012, c. 25, that neither the bidder listed herein nor any of the bidder's parents, subsidiaries, or affiliates is listed on the New Jersey Department of Treasury's list of entities determined to be engaged in prohibited activities in Iran pursuant to P.L. 2012, c. 25. I further certify that I am the person listed above, or I am an officer or representative of the entity listed above and am authorized to make this certification on its behalf. I will skip Part 2 and sign and complete the Certification below.

OR

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

Part 2: Please provide further information related to investment activities in Iran.

Name _____ Relationship to Bidder/Offeror _____

Description of Activities _____

Duration of Engagement _____ Anticipated Cessation Date _____

Bidder/Offeror Contact Name _____ Contact Phone Number _____

Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the above referenced person or entity. I acknowledge that Passaic County is relying on the information contained herein and hereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the County to notify the County in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with Passaic County, New Jersey and that the County at its option may declare any contract(s) resulting from this certification void and unenforceable.

Name of Bidder (Please Print): Passaic County Community College

Signature of Authorized Representative: _____

Name (Please Print): Steven M. Rose, Ed.D.

Title (Please Print): President **Date:** _____

NON-COLLUSION AFFIDAVIT

State of New Jersey
County of Passaic

SS:

I, Evelyn A. DeFeis residing in Hawthorne in the County of Passaic and State of New Jersey of full age, being duly sworn according to law on my oath depose and say that:

I am Notary of the firm of PCCC, the bidder making this proposal for the bid entitled **Programs for Out of School Youth Funded Under Workforce Innovation and Opportunity Act (WIOA)**, and that I executed the said proposal with full authority to do so, that said bidder has not, directly or indirectly, entered into an agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive bidding in connection with the above named contract, and that all statements contained in said bid proposal and in this affidavit are true and correct, and made with full knowledge that the County of Passaic relied upon the truth of the statements contained in said bid proposal and in this affidavit in awarding the Contract for the said bid proposal.

Name of Bidder (Please Print): Passaic County Community College

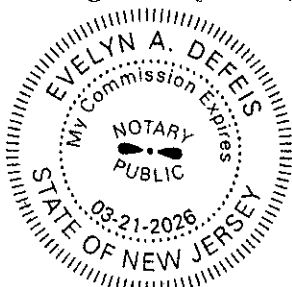
Signature of Authorized Representative: [Signature]

Name (Please Print): Steven M. Rose, Ed.D.

Title (Please Print): President **Date:** 6/6/22

Subscribed and sworn to before me on this 6 day of June, 2022

[Signature]
Signature of Notary Public



PLEASE CHECK HERE IF NOT APPLICABLE

PLEASE CHECK HERE IF NOT APPLICABLE

MBE/WBE PROGRAM CERTIFICATION FORM

In compliance with Resolution No. R20210933, dated October 26, 2021, "Resolution Establishing a Minority Business Enterprise and Women Business Enterprise Set-Aside and Joint Venture Program for the County of Passaic", and in compliance with the laws of the State of New Jersey, N.J.S.A. 40A:11-41 et seq., I, the undersigned, do hereby certify the following:

1. That all document(s) submitted by myself or my business, including the MBE/WBE/MWBE Certificate affixed hereto, if applicable, are valid and accurate. I understand that the County may reject my bid for failure to provide the MBE/WBE/MWBE Certificate prior to award of contract.
2. That I understand my qualifications for the program may be subject to audit.
3. That I understand the terms of this program as explained in Resolution No. R20210933 attached hereto as **Appendix A**.
4. That, pursuant to N.J.S.A. 40A:11-47, if the County determines that a business has been classified as an MBE/WBE/MWBE based on false information knowingly supplied by the business and has been awarded a contract to which it would not otherwise have been entitled under this program, the County may, after a hearing assess a fine, penalty, or render the business ineligible to further transact any business with the County for a predetermined time.

Name of Bidder (Please Print): _____

Signature of Authorized Representative: _____

Name (Please Print): _____

Title (Please Print): _____ **Date:** _____

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
PASSAIC COUNTY COMMUNITY COLLEGE

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ _____

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
ONE COLLEGE BOULEVARD

6 City, state, and ZIP code
PATERSON, NJ 07505

7 List account number(s) here (optional)

Requester's name and address (optional)

Print or type.
See Specific Instructions on page 3.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
2	2	-	1	9	0	7	9	0	1

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ 6/9/2021
------------------	----------------------------	------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

ST-4 (05-12, R-15)

State of New Jersey
DIVISION OF TAXATION

SALES TAX

FORM ST-4

EXEMPT USE CERTIFICATE

To be completed by purchaser and given to and retained by seller.
Please read and comply with the instructions given on both sides of this certificate.

ELIGIBLE NONREGISTERED
PURCHASER: SEE INSTRUCTIONS **

PURCHASER'S NEW JERSEY
TAXPAYER REGISTRATION NUMBER*

22-1907901/000

TO Whom it may concern Date 01/01/2021
(Name of Seller)

Address

City

State

Zip

The undersigned certifies that there is no requirement to pay the New Jersey Sales and/or Use Tax on the purchase or purchases covered by this Certificate because the tangible personal property or services purchased will be used for an exempt purpose under the Sales & Use Tax Act.

The tangible personal property or services will be used for the following exempt purpose*:

Government Entity

The exemption on the sale of the tangible personal property or services to be used for the above described exempt purpose is provided in subsection N.J.S.A. 54:32B- 9(a) (See reverse side for listing for principal exempt uses of tangible personal property or services and fill in the block with proper subsection citation).

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Exempt Use Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears under the penalties for perjury and false swearing that all of the information shown in this Certificate is true.

Passaic County Community College

NAME OF PURCHASER*

(as registered with the New Jersey Division of Taxation)

One College Boulevard, Paterson, NJ 07505

(Address of Purchaser)*

New Jersey County College

TYPE OF BUSINESS*

By

Director of Purchasing

(Signature of owner, partner, officer of corporation, etc.)*

(Title)

*Required

MAY BE REPRODUCED
(Front & Back Required)

INSTRUCTIONS FOR USE OF EXEMPT USE CERTIFICATES - ST-4 _____(05-12)

1. Registered sellers who accept fully completed exemption certificates within 90 days subsequent to the date of sale are relieved of liability for the collection and payment of sales tax on the transactions covered by the exemption certificate. The following information must be obtained from a purchaser in order for the exemption certificate to be fully completed:

- Purchaser's name and address;
- Type of business;
- Reasons(s) for exemption;
- Purchaser's New Jersey tax identification number or, for a purchaser that is not registered in New Jersey, the Federal employer identification number or out-of-State registration number. Individual purchasers must include their driver's license number;
- If a paper exemption certificate is used (including fax), the signature of the purchaser.

The seller's name and address are not required and are not considered when determining if an exemption certificate is fully completed. A seller that enters data elements from paper into an electronic format is not required to retain the paper exemption certificate.

The seller may, therefore, accept this certificate as a basis for exempting sales to the signatory purchaser and is relieved of liability even if it is determined that the purchaser improperly claimed the exemption. If it is determined that the purchaser improperly claimed an exemption, the purchaser will be held liable for the nonpayment of the tax.

2. **Retention of Certificates** - Certificates must be retained by the seller for a period of not less than four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the seller and available for inspection.

3. **Acceptance of an exemption certificate in an audit situation** – On and after October 1, 2011, if the seller either has not obtained an exemption certificate or the seller has obtained an incomplete exemption certificate, the seller has at least 120 days after the Division's request for substantiation of the claimed exemption to either:

1. Obtain a fully completed exemption certificate from the purchaser, taken in good faith, which, in an audit situation, means that the seller obtain a certificate claiming an exemption that:
 - (a) was statutorily available on the date of the transaction, and
 - (b) could be applicable to the item being purchased, and
 - (c) is reasonable for the purchaser's type of business; OR
2. Obtain other information establishing that the transaction was not subject to the tax.

If the seller obtains this information, the seller is relieved of any liability for the tax on the transaction unless it is discovered through the audit process that the seller had knowledge or had reason to know at the time such information was provided that the information relating to the exemption claimed was materially false or the seller otherwise knowingly participated in activity intended to purposefully evade the tax that is properly due on the transaction. The burden is on the Division to establish that the seller had knowledge or had reason to know at the time the information was provided that the information was materially false.

4. **Common exempt uses of property or services for which the ST-4 is applicable follow.**

NOTE: The descriptions are general and do not necessarily cover every exempt use or service or every condition for exemption. Further information is available from the Division of Taxation.

- Sales of machinery and equipment for use directly and primarily in the production of property by manufacturing, processing, assembling or refining. N.J.S.A. 54:32B-8.13a.
- Sales of equipment to a telecommunication service provider subject to the jurisdiction of the BPU or the FCC for use directly and primarily in providing interactive telecommunications services for sale. N.J.S.A. 54:32B-8.13c.
- Sales of tangible personal property for use directly and exclusively in experimental research and development in the laboratory sense. N.J.S.A. 54:32B-8.14.
- Sales of wrapping materials or non-returnable containers for use in the delivery of tangible personal property or sales of containers for use in a farming enterprise. N.J.S.A. 54:32B-8.15.
- Sales of busses to regulated bus companies for public passenger transportation or to carriers for use in school children transportation services. N.J.S.A. 54:32B-8.28.
- Sales of equipment for use directly and primarily in the production department of a newspaper plant or for use in the production of property for sale by a commercial printer. N.J.S.A. 54:32B-8.29.
- Sales of advertising material to be published in a newspaper. N.J.S.A. 54:32B-8.30.
- Sales of aircraft or repair services to an "air carrier," and repairs to certain business aircraft, including machinery or equipment installed on such. N.J.S.A. 54:32B-8.35.
- Sales of equipment used exclusively to sort and prepare solid waste for recycling or in recycling (does not include motor vehicles). N.J.S.A. 54:32B-8.36.
- Sales of printed advertising materials for out-of-state distribution and sales of direct-mail processing services rendered in connection with the distribution of such materials to out-of-state recipients. N.J.S.A. 54:32B-8.39.
- Sales of commercial trucks, truck tractors and semi-trailers which are properly registered and 1) have a gross vehicle weight rating in excess of 26,000 pounds; or 2) are operated actively and exclusively for the carriage of interstate freight under a certificate or permit issued by the Interstate Commerce Commission; or 3) are registered as a farm vehicle under the Motor Vehicle Statute (N.J.S.A. 39:3-24 and 25) and have a gross vehicle weight rating in excess of 18,000 pounds. N.J.S.A. 54:32B-8.43.

- Sales of machinery and equipment used directly and primarily in producing broadcast programming or cable/satellite television programming. N.J.S.A. 54:32B-8.13e.
 - Sales of tangible property for use directly and primarily in the production of film or video for sale, including motor vehicles, parts, supplies and services to such property.. N.J.S.A. 54:32B-8.49.
 - Sales of commercial ships and charges for components, repair and alteration services for commercial ships. N.J.S.A. 54:32B-8.12.
 - Sales of materials, such as chemicals and catalysts, used to induce or cause a refining or chemical process. N.J.S.A. 54:32B-8.20.
- **5. Eligible Nonregistered Purchaser** - If the purchaser is not required to be registered for sales and use tax purposes in New Jersey, in the box at the top, left corner of the form marked "Eligible Nonregistered Purchaser" the purchaser is required to place one of the following in order of preference:
1) the Federal Identification Number of the business; 2) out of state registration number.

Private reproduction of both sides of the Exempt Use Certificates may be made without the prior permission of the Division of Taxation.

FOR MORE INFORMATION:

Call the Customer Service Center (609) 292-6400. Send an e-mail to: nj.taxation@treas.state.nj.us.
Write to: New Jersey Division of Taxation, Information and Publications Branch, PO Box 281, Trenton, NJ 08695-0281.



STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

Taxpayer Name: PASSAIC COUNTY COMMUNITY COLLEGE
Trade Name:
Address: 170 MEMORIAL DRIVE
PATERSON, NJ 07505-1604
Certificate Number: 0413609
Effective Date: July 01, 1976
Date of Issuance: July 07, 2016

For Office Use Only:
20160707103230260

Detailed Schedule of Services and Curriculum

Schedule/Services/Training/Curriculum <i>*Students without a high school diploma with low basic skills will receive more intensive instruction on items with X*</i>	Students without a HS diploma	Students with HS diploma with basic skill deficiencies
1. Academic instruction for HiSET Exam	x	
2. Academic instruction for Basic Skill Deficiencies		x
3. Individualized Learning Plan	x	x
4. One-on-one tutoring	x	x
5. Computer Skills Training	As needed	As needed
6. Career Counseling & Advisement	x	X*
7. Career Support Services (resume, cover letter, interview techniques, navigating job search engines)	x	X*
8. Career portfolio development	x	x
9. Career Goal Setting	x	X*
10. Financial Literacy Series	x	x
11. Healthy Relationships	x	x
12. Essential Education CASAS Goals Curriculum	x	As needed
13. Essential Education HiSET Academy	As needed	x
14. Essential Education Money Essentials Curriculum	x	x
15. Essential Education Work Essentials Curriculum	x	X*

Youth Rise Timeline

Initial Contact	Testing & Certification	Orientation	After 30 Day Probation	Follow-Up
<ul style="list-style-type: none"> • Upon receiving an inquiry from a potential student, staff will screen the student ensure the student meets basic qualification and is a good fit for the program. • Visits to the program site will be offered to students and/or parents • Students who meet basis qualifications (Passaic county resident, ages 16-24, no HS diploma OR without a HS diploma, exhibit low basic skills) will be referred to One Stop for CASAS testing 	<ul style="list-style-type: none"> • Students are scheduled for CASAS testing • Students meeting basic testing criteria will submit required documentation for enrollment • Once paper work have been reviewed, student will be given a start date and scheduled for orientation 	<ul style="list-style-type: none"> • Staff will confirm a start date and provide specific instructions and make preparation for arrival • Students will participate in a week long orientation and program rules, expectations, policies and procedures are discussed • Student completes paperwork • Student will participate in a series of workshops and is given 3 assessments in NJCAN and begins to be introduced to career clusters • Student will take pre-test in math and reading to create a customized learning plan • Student begins coursework in Math and Reading or if basic skills deficient in areas that align 	<ul style="list-style-type: none"> • Student continues coursework in math and reading and will begin in other subjects once he/she is showing proficiency in Reading • Student will continue to meet with instructors for one-on-one tutoring and participates in group sessions • Student will continue to meet with career counselor to review assessments and researching potential careers • Student will participate in various life skills, career, and leadership activities • Within the second month students begin to work on resumes and cover letters • Students will begin their search for jobs, internships, apprenticeships 	<ul style="list-style-type: none"> • Staff will contact student one month from the date of termination/Completion • Staff will discuss goals with student and get an update from student • Staff will assist the student with any challenges and acknowledge and encourage progress • Staff will request any necessary documentation from student based on achievement of educational or career goals • Staff will document notes on Youth Rise student plan and ISS and communicate concerns to One Stop Youth Counselor

		<p>with areas of deficiency</p> <ul style="list-style-type: none"> • Student meets with career counselor to review assessments and researching potential careers • Student meets with instructors for one-on-one tutoring and participates in group sessions • Students are informed about the 12-month follow-up period • Assistant Director will meet with student to discuss progress mid-way through the probationary period • Staff will notify One Stop if student passed probation. • Students not passing probation are notified about being terminated from the program • Students passing probations will continue in the program 	<p>and goes on interviews</p> <ul style="list-style-type: none"> • Staff will document progress on Youth Rise student plan and ISS and communicate concerns to One Stop Youth Counselor <p><i>For students entering the program without a HS diploma</i></p> <ul style="list-style-type: none"> • Students nearing program completion will be scheduled to take post-CASAS • After passing all subjects of HiSET an exit interview is scheduled to discuss the expectations and purpose of 12- month follow-up and to develop post program educational and/or career goals that are discussed in follow-up. <p><i>For students entering with low basis skills</i></p> <ul style="list-style-type: none"> • After completing all required course 	
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			<p>work and receiving a passing score in the subject, students will be scheduled to take post-CASAS</p> <ul style="list-style-type: none">• Staff will schedule an exit interview to discuss the expectations and purpose of 12- month follow-up and to develop post program educational and/or career goals that are discussed in follow-up.	
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Weekly Schedule – County Wide

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
9:00 am – 9:15 am	Sign-in & Updates Independent Work	Sign-in & Updates Independent Work	Sign-in & Updates Independent Work	Sign-in & Updates Independent Work	Sign-in & Updates Independent Work
BLOCK 1 9:30 am – 10:20 am	Large & Small Group Instruction	Large & Small Group Instruction	Career Readiness	Large & Small Group Instruction	Large & Small Group Instruction
BLOCK 2 10:30 am – 12:00 pm	One-on-One Tutoring OR Independent Learning	One-on-One Tutoring OR Independent Learning	One-on-One Tutoring OR Independent Learning	Career Counseling OR Independent Learning	Career Counseling OR Independent Learning
BLOCK 3 12:00 pm – 12:30 pm	LUNCH	LUNCH	LUNCH	LUNCH	LUNCH
BLOCK 4 12:30 pm – 1:00 pm	One-on-One Tutoring OR Independent Learning	One-on-One Tutoring OR Independent Learning	One-on-One Tutoring OR Independent Learning	One-on-One Tutoring OR Independent Learning	One-on-One Tutoring OR Independent Learning
BLOCK 5 1:00 pm – 2:00 pm	Career Counseling OR Readiness Activity	Career Counseling OR Readiness Activity	Career Counseling OR Readiness Activity	Career Counseling OR Readiness Activity	Career Counseling OR Readiness Activity
BLOCK 6 2:00 pm – 2:45 pm	Large & Small Group Instruction	Large & Small Group Instruction	One-on-One Tutoring (See schedule on Page 2) OR Independent Learning	One-on-One Tutoring (See schedule on Page 2) OR Independent Learning	One-on-One Tutoring (See schedule on Page 2) OR Independent Learning
2:45 pm – 3:00 pm	Wrapping Up & Sign-Out	Wrapping Up & Sign-Out	Wrapping Up & Sign-Out	Wrapping Up & Sign-Out	Wrapping Up & Sign-Out

Youth Rise County-Wide

Curriculum Content	
Language Arts/Reading	
Course Content	Objective
Comprehension	Understand restatements of information; Determine the meaning of word and phrases as they are used in text; Analyze the impact of specific word choices on meaning and tone
Inference and Interpretation	Make inferences from text; Draw conclusion or deduce meanings; Infer traits, feelings, and motives of characters; Apply information
Analysis	Determine main idea, topic, or theme; Identify author or speaker's purpose; Distinguish among opinions and facts; Recognize author's style
Synthesis and Generalization	Draw conclusions and make generalizations; make predictions, compare and contract
Language Arts – Writing	
Organization of Ideas	Select logical, transitional, and closing sentence; evaluate content; evaluate paragraph structure; and recognize logical transitions
Language Facility	Maintain consistent verb tense; recognize effective sentence combining; and recognize parallel structure
Writing Conventions	Maintain grammatical agreement; recognize correct capitalization, punctuation, and spelling; and recognize verb, pronoun, and modifier forms
Writing the Essay	Focus on central idea, supporting ideas; explanation of supporting ideas.
Development of Ideas	
Organization of Ideas	Introduction and conclusion; sequencing of ideas; paragraphing; transitions
Writing Conventions	Grammar, usage, mechanics
Mathematics	
Numbers and Operations	Properties of operations; computation and estimation with real numbers, exponents, ratios, proportion, and percents
Factors and Multiples	Find factors and multiples, Find the greatest common factor, Find the least common multiple, Write the prime factorization of a number, Write a comparison for a model or a real-world problem
Decimals	Identify or interpret place value for whole numbers and decimals, Round decimals, Read, write, and compare decimals, Add and subtract decimals, Multiply decimals, Divide decimals, Solve problems with decimals using the four operations
Measurement	Appropriate techniques, tools and formulas to determine measurement; perimeter and area
Percents	Solve problems involving percents, Write a decimal or percent as a fraction, Convert between decimals and percents
Graph and Charts	Represent or interpret data using dot plots, histograms, and box plots, Create or interpret informational charts, circle graphs, and bar graphs, Create or interpret a scatter plot, Create or interpret line graphs
Expressions, Equations, and Inequalities	Order and compare rational numbers, Create inequalities in one variable, Solve equations in one variable, Write compound inequalities, Multiply and divide integers, Add and subtract integers
Solving Linear Equations and Inequalities	Write, evaluate, and read algebraic expressions, Simplify linear algebraic expressions, Write and graph simple inequalities to

	represent constraints, Solve equations in one variable, Solve inequalities in one variable, Solve compound inequalities
Two-Dimensional Geometry	Create equations in one variable, Solve problems involving related angles, Find area or perimeter of triangles and special quadrilaterals, Find area or perimeter of composite shapes, Determine area and circumference of a circle, Use the Pythagorean Theorem to solve problems, Solve problems involving complementary and supplementary angles., Identify vertical, adjacent, alternate interior, same-side interior, and corresponding angles., Solve problems involving vertical, adjacent, alternate interior, same-side interior, and corresponding angles
Three-Dimensional Geometry	Solve equations in one variable, Solve a formula for a specified variable, Find the volume of a rectangular prism, Find the volume of a cylinder, Find the volume of a right pyramid or cone
Equation of a Line	Plot or identify points in the coordinate plane, Graph a linear equation in two variables, Write the equation of a line, Write or interpret functions modeling linear relationships, Determine the slope of a line
Data Analysis, Probability and Statistics	Basic concepts of probability and linear relationships; understanding relations among events, data collection, and aspects of distribution
Quadratic Equations	Factor polynomials, Solve quadratic equations in one variable, Multiply binomials, Multiply monomials
Data display and distributions	Represent or interpret data using dot plots, histograms, and box plots, Create or interpret a scatter plot, Create or Interpret two-way tables (joint, marginal, and conditional relative frequencies), Interpret the slope and intercept of a line, Determine outliers using the interquartile range, Describe the shape of a data distribution, Determine the line of best fit for a two-variable data set (tables and scatter plots)
System of equations	Solve systems of linear equations, Write a system of linear equations
Functions	Write or interpret functions modeling linear relationships, Evaluate functions for values in their domains, Identify properties of functions represented by graphs, tables, and function equations., Determine the domain and range of a function, Find the average rate of change of a function, Compare properties of two functions, Draw or identify the graph of a function, Add, subtract, and multiply polynomials
Algebraic Concepts	Analyzing mathematical structures using algebraic symbols; simplify algebraic expressions; understand the meaning of equivalent forms of expression, equations, inequalities, and relations
Science	
Life Science	Biological concepts; relationships between structure and function in living systems
Physical Science	Principles of light, heat, electricity, and magnetism; concepts relating to position and motion of objects
Interpret and Apply	Interpret observed data or information; apply scientific principles

Analyze	Evaluate research question; select best procedure; identify reasons for procedure
Evaluate and Generalize	Distinguish among hypotheses, assumptions, data and conclusions; judge reliability of sources; and determine relevance
Social Studies	
Civics/Government	Meaning of citizenship; concept of power and authority; purpose and characteristics of various governments; relationship between individual rights and responsibilities
Economics	Supply and demand; difference between needs and wants; economy affected by government
Geography	Interpretation of maps and other visual and technological tools; concepts and terminology of physical and human geography
Interpret and Apply	Make inference and predictions based on information; infer unstated relationships; extend conclusions
Analyze	Distinguish among facts and opinions; author's purpose, assumption, and arguments
Evaluate and generalize	Judge adequacy of information for reaching conclusions; judge validity of conclusions; and compare and contrast sources
Work Readiness (Work Essentials)	
Finding a job	Describe effective ways to contact employers and find out job opportunities, Explain how to be professional when applying for jobs, Explain how to appropriately follow up on job applications and interviews, Describe actions and behaviors that help job applicants to interview successfully, Complete a job application correctly, Answer difficult questions on a job application, Understand how to bring out your best qualities on a job application, Create an effective and professional resume
Applying for a job	Describe effective ways to contact employers and find out job opportunities, Explain how to be professional when applying for jobs, Explain how to appropriately follow up on job applications and interviews, Complete a job application correctly, Answer difficult questions on a job application, Understand how to bring out your best qualities on a job application, Create an effective and professional resume
Making a good impression	Describe actions and behaviors that help job applicants to interview successfully, Show a positive work ethic at the workplace, Identify attitudes, actions, and behaviors for a successful job interview, Explain how to prepare for a job interview, Identify actions and behaviors that promote a positive attitude at work
Technology for job search	Edit templates in Google Docs to make appropriate resumes and cover letters, Identify and use common functions of email clients, Understand how to sign up for and use job search websites to find job opportunities, Navigate and fill out online job applications, Identify the different options of paid and free word processors available, Understand how to navigate the basic elements of Microsoft Word, Choose and effectively edit a resume or cover letter template in Microsoft Word
Goal-oriented thinking	Understand personal goals and how to plan them, Identify different types of goals and their expected results, Identify

	<p>personal desires and turn them into an achievable, effective goal, Break up large goals into smaller goals to build an action plan, Identify ways to stay committed and follow steps to achieve goals</p>
Workplace communication	<p>Identify appropriate and inappropriate language in the workplace, Explain body language as form of communication, Respond appropriately to feedback and criticism at the workplace, Identify appropriate language and behaviors when communicating with customers, Identify ways to communicate with problematic customers, Identify purpose, message, and audience in workplace communication, Understand how to ask questions or report problems in the workplace, Understand the importance of handwriting clearly and techniques to improve handwriting, Use active listening skills to understand and respond to other perspectives, Understand how to appropriately distribute written workplace materials based on purpose and audience</p>
Professionalism	<p>Show a positive work ethic at the workplace, Identify attire appropriate for the workplace, Understand grooming habits and routines that are necessary for the workplace, Use techniques to handle stress, accept criticism, and maintain self-control in the workplace, Understand the effect that life choices outside of the workplace can have on work and business and make responsible choices</p>
Initiative	<p>Understand how to persevere through difficult or stressful work situations, Identify ways to exceed expectations in the workplace, Understand how to challenge and have high standards for oneself in the workplace, Have a sense of pride in one's work and confidently take on new tasks</p>
Dependability	<p>Identify ways to be dependable and responsible in the workplace, Understand the importance of being punctual and managing one's time well at work, Pay close attention to details and know how to identify and correct errors, Understand how directions may be communicated and follow them, Identify workplace policies and procedures and follow them, Know when, why, and how to ask clarifying questions in the workplace</p>
Solving Problems at Work	<p>Identify the root cause of a problem at the workplace, Evaluate the importance and criticality of the problem, Use all available reference systems to locate and obtain information relevant to understanding the problem, Organize/reorganize information as appropriate to gain a better understanding of the problem, Skillfully use logic and analysis to identify the strengths and weaknesses, the costs and benefits, and the short- and long-term consequences of different solutions or approaches, Decisively choose the best solution after evaluating the relative merits of each possible option, Make difficult decisions even in highly ambiguous or ill-defined situations, Document the problem and corrective actions taken and their outcomes and communicate these to the appropriate parties, Develop constructive and cooperative working relationships with others, Work as part of a team, contributing to the group's effort to achieve goals</p>

Working with others	Identify different kinds of customers in the workplace, Identify customer wants and needs by communicating effectively, Use various methods to anticipate customer needs, Serve as a leader or a follower, depending on what is needed to achieve the team's goals and objectives, Identify and draw upon team members' strengths and weaknesses to achieve results, Encourage others to express their ideas and opinions, Work as part of a team, contributing to the group's effort to achieve goals.
Resumes, Cover letters and job search engines	Search engines; web sites for job search; posting resumes; sending cover and thank you letters; and emailing
Financial Literacy	
Budgets	Find information in a budget and make calculations or comparisons with basic operations., Make a budget plan with estimated expenses., Follow a budget by tracking expenses and making everyday spending choices., Identify and understand the components of a budget, including income and expenses, estimated and actual expense items, and variance and totals., Choose revisions to a budget that are appropriate to a changing situation., Predict what will happen financially in a given situation when specific changes occur.
Loans	Evaluate scenarios for car loans against specific budgets., Calculate interest, payments, and other information for simple interest car loans., Distinguish between types of home loans., Determine loan eligibility including front- and back-end ratios., Know how a post-dated check loan works and how to calculate annual interest., Understand information about the financial aid process., Understand different kinds of Federal student loans and private student loans, including information about predatory lending practices.
Financial goals	Recognize goals for different purposes and time scales, including short-term, intermediate, and long-term financial goals., Evaluate urgency and financial consequences to prioritize goals., Evaluate whether goals are realistic for a financial goal action plan and adjust a plan when unexpected events happen., Find monthly payments to create a financial goal action plan and adjust it for unexpected events., Use benchmarks to track progress in a financial goal action plan., Revise financial goals as life circumstances change.
Credit	Recognize and compare different financial institutions where credit can be obtained., Recognize signs of predatory lending and how to avoid predatory loans., Recognize and differentiate among types of credit., Compare types of credit in context.
Basic Computer Skills	
Create new documents; save new documents; print documents, Auto correct, insert, delete, cut and paste, font, underline, bold, italics; bullets and numbering; margins and tabs; lines and paragraphs spacing	



Program Completion Checklist

Below are all of the things that students **MUST** complete in order to have successfully completed the program.

Student Name: _____

- Score of **8** (or higher) on all sections of HiSET
- Score of **2** of higher) on HiSET Writing Essay
- Minimum Total Scale Score of **45** on HiSET
- Take Post-CASAS test at One Stop
- Complete Resume
- Complete Cover Letter
- Identified an educational/career pathway
- Financial Literacy Workshop or Money Essentials Curriculum
- Return borrowed PCCC Laptop and charger
- Final exit interview
- Graduation celebration/photo
- Complete exit survey
- Proof of enrollment in school or employment to be submitted 60 days after you leave the program



PS Don't forget we will be following up with you 12 Months after you leave the program.

Outreach and Recruitment Strategy Explanations

Strategy	Specific Activities
1. Enhance existing social media platforms	<ul style="list-style-type: none"> • Develop a social media content posting schedule • Create and post content that appeals to ages 16-24 - Weekly
2. Enhance marketing materials to increase the presence in Upper County	<ul style="list-style-type: none"> • Develop marketing materials for both target audiences: out of school students without a HS diploma and out of school students with a HS diploma with basic skill or employment deficiencies
3. Utilizing current and former participants as valuable resources	<ul style="list-style-type: none"> • Create an incentive program for current and follow-up students who recommend of a potential student and results in the successful enrollment (passed 30-day probationary period) into the program. • Develop a youth advisory committee to solicit feedback to enhance services and advise on recruitment strategies • Utilize students to assist with the managing social media accounts; a social media content policy will be developed
4. Being more visible in communities	<ul style="list-style-type: none"> • Monitoring local community event boards with city hall and on county website for announcements. • Attending community events • Identifying and visiting areas where students hangout in the community and posting flyers
5. Local advertisement	<ul style="list-style-type: none"> • Advertise program services in community publications, bulletin boards, youth serving agencies, local access television, etc. • Mailing campaigns
6. Local community involvement	<ul style="list-style-type: none"> • Program staff will conduct monthly outreach to community-based organizations in the county • Identify and participate on local advisory boards • Attend local networking event including Passaic County Community Network Association • Conduct information sessions on site with individuals and their families can meet the program staff and learn more about the program goals and activities.
7. Offering virtual services	<ul style="list-style-type: none"> • Staff will have the discretion to allow students who do not have reliable transportation AND who exhibit the maturity to participate in virtual learning.

WIOA Youth Program Elements

Element 1-Tutoring, Study Skills Training: Student without a high school diploma or with low basic skills will be provided one-on-one and group tutoring with the goal of increasing a grade level or educational functioning level (EFL) in Math and Reading. Students will have the opportunity to apply skills being taught and provided feedback. Instructors also provide study skill training for students who have difficulty with independent learning. All instruction will be individualized to meet the unique needs of the participant.

Element 2-Alternative Secondary School Services: Youth Rise will instructors will assist students in preparation to take the HiSET exam, for students without a high school diploma, and offer basic education skills training, for students with a high school diploma. The subjects of Math, English, Science, Social Studies, Language Arts Reading and Language Arts Writing will be covered. Students will engage in a mixed methodology of class instruction, independent learning and group learning. This comprehensive educational program will be delivered in a nontraditional learning environment, where students can learn at their own pace and have an individual learning plan.

Element 3-Paid and Unpaid Work Experiences: Youth Rise program staff will partner with the Passaic County One Stop to ensure students are connected to paid and unpaid work experiences that have academic and occupational education component. Student will be made aware of job opportunities appropriate for this demographic and based on the identified skill set of the participant. Program Staff will monitor events and job postings post on the One Stop's website and advise participants of Summer Youth employment opportunities and other employment opportunities available throughout the school year. Program staff will assist students in identifying local apprenticeships to gain hands-on experience.

Element 4-Occupational Skills Training: PCCC Department of Continuing Education and Workforce Development has several certificate that students enroll in upon successful completion of the program. Participants, who have successfully completed the program and have identified a career of interest that requires occupational skill training or credentials with in-demand industry sectors, will be referred to the One Stop Career Center for consideration of an Individual Training Account. Program Staff will assist students in identifying three potential postsecondary schools on interest and coach them on navigating the process of contacting schools for admissions and enrollment information and to determine if the school's offerings are in alignment with the student's career goals.

Element 5-Education Offered Concurrently: As part of the alternative secondary school services, Youth Rise will concurrently provide workforce preparation activities connected to training in a specific

occupation, occupational cluster, or career pathway. Students will participate in weekly workshops and activities covering various career related topics. When possible, student will be matched with a career professional, who works in their field on interest, to learn more about the profession.

Element 6-Leadership Development Opportunities: Participants will engage in various leadership development opportunities that encourage responsibility, employability, or positive social behaviors. Activities include: a student-driven community or learning service project; Workshops on decision making, problem solving and critical thinking; utilizing career preparation software which address various work behavior topics, such as positive attitude in the workplace, making a good impression, communication in the workplace, being a team player and following directions. Lessons are reinforced with workshops and hands-on activities; Opportunities to serve on a youth advisory committee; Mock job interviews which covers topics such as personal appearance, interview preparation, and interview techniques. Student are also asked to write and present an elevator pitch, which assists in selling themselves in a job interview and enhance public speaking skills. The Youth Rise program will partner with AAA Northeast to present a series of workshops geared specifically for youth. Topics include the Blunt Truth About Marijuana, Distracted Driving and What to Do If You Get Pulled Over. Students will also receive materials and workshops on healthy relationships by partnering with Light House Pregnancy Resource Center through their REALife Relationship and Love Training for Teens program.

Element 7-Supportive Services: The Office of Student Advocacy at Passaic County Community College provides students with immediate assistance if they are experiencing a crisis, and provides short term counseling with referrals to mental health agencies in the community. Student Advocacy connects students to necessary resources in areas of food insecurity, homelessness and housing, legal and medical resources. Services through this Office will be made available to Youth Rise participants. Additionally, program staff will maintain a Community Resource Binder to provide referrals to community resource agencies for students as well. This includes referrals for mental health and medical services, child care, housing, etc. To foster self-advocacy skills, staff will provide students with a Community Referral Form that contains the name of the agency, address, contact person, phone number, reason for referral, and specific details section to record things the student should discuss. Staff will also partner with the Youth Counselor at the One Stop to identify community resources. Students will transportation issues will also be provided bus tickets, Uber gift cards and/or gas cards (*See Item 10 Supportive Service for specific details*). Student

Element 9-Follow-Up Services: Follow-up services will be provided to all youth participants who have been terminated from the program and passed a 30-day probationary period. The duration of follow-up

services will be no less than 12 months, unless the participant declines to receive follow-up services or the participant cannot be located or contacted. Staff will utilize various methods of contacting students which include phone, text, email, and mail. Successful and attempted contacts will be documented on the students ISS and in the student's case file. Example of follow-up activities include: Assisting students with career related challenges, mentoring, assisting students navigate processes, referrals for social services, assisting with enrollment into post-secondary school, identifying a better paying job and creating a budget.

Element 10-Comprehensive Guidance and Counseling: Youth Rise participants will receive regular career and academic guidance and counseling from their instructors and career counselor. A summary of the session will be documented on the Youth Rise Student Academic and Career Plan and will be summarized on the ISS. Students requiring mental health services will be referred to PCCC Office of Student Advocacy.

Element 11-Financial Literacy Education: Youth Rise will partner with Visions Federal Credit Union to offer a Financial Literacy Series designed for young adults. Topics covered will include: The Basics of Banking, The Basics of Budgeting, Crash Course in Credit and Introduction to Credit Cards. Youth Rise staff will also provide financial literacy workshops to help student learn how to understand their paycheck and the cost of living on their own. Additional topics may be added based on the needs of the students. Students will also have access to a Money

Element 13-Services that Provide Labor Market & employment Information: The Youth Rise Program will utilize the New Jersey Career Assistance Navigator (NJCAN) to access labor market and employment information about in-demand industry sectors. Each student will have their own personalized account, which they will have access to at any time during and after they exit the program. Labor market information will be used to help youth and young adults to make appropriate decisions about education and careers. The career counselor will assist students in accessing and dissecting this information and introduce students to various job search engines and platforms (ex. LinkedIn). Youth Rise will also consult with the One Stop for labor market information.

Element 14-Transition to postsecondary education: The Career Counselor will assist student in developing postsecondary plans and transitioning to postsecondary education after successfully completing the program. This includes Assisting youth to prepare for SAT/ACT; Assisting with college admission applications or essays; Applying for financial aid and completing the FASFA; and applying for scholarships. Program staff will utilize the NJ Higher Education Student Assistance Authority's financial aid workshops and webpage to help students navigate the college admission and financial aid process.

Summary of Program Accomplishments

Period 1 7/1/19-6/30/20	Period 2 7/1/20-6/30/21	Period 3 7/1/21-6/30/22
<p><i>Pre-Pandemic</i></p> <ul style="list-style-type: none"> • Launched a successful marketing plan which resulted in rapid enrollment (Sept 2019-Feb 2020) • Marketing plan allowed us to screen 39 potential students • 19 students took the CASAS test • 100% of the students were actively engaged (prior to pandemic) • Students attended a Job Fair at William Paterson University in January • Marketing efforts proved to be successful for the program with a total of 465 outreach contacts. <p><i>Post-Pandemic</i></p> <ul style="list-style-type: none"> • Implemented a seamless transition from traditional instruction to virtual • 88% students successfully passed their probationary period • 100% passing rate for testing in HiSET subjects on the first attempt • Hosted virtual career day sessions, which connected students with a career expert in their desired field of interest • Students participated in virtual mock interviews • 57% of students gained employment • Conducted 37 career and life skill sessions 	<p><i>All services were provided virtually</i></p> <ul style="list-style-type: none"> • Screened 38 students • 25 students were referred for CASAS testing • 80% of students successfully passed their probationary period • Hosted 2 virtual graduation celebrations • Distributed free laptops to two of four graduates • Delivered 39 career and life skill sessions • Partnered with local community agencies to provide life skill workshops • Student led and participated in a <i>Youth Rise Mask-Up Project</i> and distributed 400 masks to 4 local agencies • Students attended the <i>Teen Life Conference</i> in November hosted by William Paterson University and Planned Parenthood • Students participated in a Vision Board Project and Elevator Pitch Presentation. • Hosted on-on-one virtual Career Day Sessions • Launched an Instagram page to highlight student successes and aide with recruitment • Students participated in mock interviews and received job interview strategies 	<p><i>Accomplishments to date</i></p> <ul style="list-style-type: none"> • 5 students received HSE and 5 are in process • Partner with Visions Federal Credit Union for financial literacy workshops • NJ HESSA provided financial aid and college admission workshops • Delivered 36 career and life skill sessions to date • Students attended college tours to Montclair State University and William Paterson University • Community service project at CUMAC

Outcomes	Period 1 7/1/19-6/30/20	Period 2 7/1/20-6/30/21	Period 3 7/1/21-6/30/22
Number of students enrolled/referred <i>(includes students referred for testing/certification but did not enroll)</i>	32	25	16
Number of students served	7	12	11
Number of students terminated	1	14	10
Number of students who dropped out	3	0	0
Number of students who increased NRS EFL	0	2	3
Number of students who received a credential through the program	0	0	0
Number of students who attained HSE	0	4	5
Number of students who moved onto Higher Education	0	0	2
Number of students who entered employment	3	6	5
Average placement wage	\$13	\$13	\$15

Student Outcomes

2020-2021

Graduates were given the option of receiving a virtual graduation celebration, where they could invite family and friends to celebrate their milestone. All students were given a graduation T-Shirt, a cap with a tassel, and if they qualified, were able to receive a Lenovo laptop.

Khenoh Samuels - Khenoh is a twenty-two year old Paterson resident who completed the program in January of 2021. During his time in the program, Khenoh gained employment with the Children's Place in the American Dream Mall as a sales associate. In the summer of 2020, Khenoh became the primary caregiver to his father who was diagnosed with Cancer. Despite this devastating news, Khenoh never lost sight of the goal and was able to complete the program. Khenoh is planning to enroll in the Radiology program at PCCC in the fall of 2021. He was recently promoted to Lead Sales Manager. Khenoh shared what he learned during his time in the program. *"I learn how to pay attention to details, pick out the most important information and I also learn how to search for jobs more accurately."*

Maurice Gibbs - Maurice, a twenty year old Ringwood resident, completed the program in February of 2021. In the Fall of 2021, Maurice will be a freshman at Montclair State University, which is also his parent's Alma mater. Maurice plans to major in business. His future plans are to become an entrepreneur. In an exit survey, we asked Maurice how we could improve our program and Maurice stated, *"In my opinion, I don't think it needs improvement because the resources they give you to pass this program are really helpful. The staff is really understanding and they don't give up on you."*

Slater Fisch - By far, Slater was one of the most focused and motivate students to date. At only 16, Slater earned his High School Equivalency Diploma in two months. His career goal is to become a Content Creator. During his time in the program, we assisted him in enrolling in an on-line program to learn how to design video games. He is currently employed as a youth counselor at a summer camp. When asked about his time in the program Slater commented, *"I loved the instructors' kindness and helpfulness. It strongly contributed to my drive to work as hard as I could and do the best I was capable of."*

Carlea Spence - Carlea is a twenty-one year old mother of a toddler. As a young mother, being able to complete the program virtually was both ideal and challenging. However, Carlea took advantage of the hybrid schedule to maintain her focus and successfully passed her final HiSET exam. Carlea is planning to become a certified nursing assistant through an apprenticeship program and then become a Licensed Practical Nurse. When she passed her final HiSET exam Carlea commented, *"I am so proud of myself. I feel like I can do anything!"*

2021-2022

Graduates were given the option of receiving a virtual graduation celebration, where they could invite family and friends to celebrate their milestone. All students were given a graduation T-Shirt, a cap with a tassel, and \$50 stipend.

Arionna Gaskins - Arionna is a 20-year-old Paterson resident who completed the program in July 2021. Arionna came to the program having passed four of the five subjects. Arionna is currently employed as a hairdresser/salon assistant. She plans to attend cosmetology school in the near future. She is passionate about the beauty industry and hopes to one day have her own skin care line.

Muhammad Abdush-Shaheed – Muhammad is a 20-year-old Paterson native who graduated in July 2021. Musa is passionate about the arts, which include culinary arts and graphic illustration/design. He took lead

in our Mask-Up community service project in Spring of 2021 and designed the logo and flyer. Musa is currently employed as a Sorter/Packager for a Woodland Park pharmacy.

Troy Valentine - Troy is a 19-year-old Paterson resident who completed the Youth Rise program in September 2021. Troy participated in Mock Interviews which he said helped him “*to stay composed and to be over prepared in a way in order to avoid getting stuck.*” Troy plans to enroll in the EMT program at PCCC with the ultimate goal of becoming a fire fighter.

Odalys Bravo – Odalys is a 24-year-old mother of four who completed the Youth Rise program in October 2021. Upon receiving her high school diploma, Odalys started college in Spring 2022. She is currently enrolled in the Medical Assistant program at PCCC. She is also currently employed as a Medical Office Receptionist.

Andy Reyes – Andy is a 17-year-old New York native who currently resides in Pompton Lakes. At only 16, Andy graduated from the program in January 2022 and is currently employed at Walmart. Andy plans to enroll into the Fire Science program at PCCC with goal of becoming a firefighter.

Isabella DeGroat- Isabella is a 16-year-old student who attended school until second grade. She has already passed her Reading HiSET test and is progressing quickly in the program; she is an avid reader, writes poetry, and plans to enroll into college as an English major.

Hope Ehman-Osborne- Hope is a 16-year-old home-schooled student. She passed her HiSET Reading test with a score of 15 and is currently employed at the Ridgewood Culinary Studio. She plans to attend William Paterson University once she receives her high school diploma.

VISIONS

FEDERAL CREDIT UNION

24 McKinley Ave • Endicott, NY 13760-5491 • 800.242.2120 • Fax 607.754.9772

June 2nd, 2022

Dear County of Passaic Board of County Commissioners:

It is my pleasure to write a letter in support of the Youth Rise Program at Passaic County Community College- Wanaque to continue to operate the program as guest speaker Yanela Tejada, Financial Wellness officer at Visions Federal Credit Union.

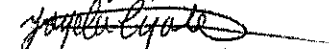
I have seen firsthand the benefits this program offers to their students. We have supported the students of the Youth Rise Program with our financial wellness programming and resources which aligns with the financial education standards in the state of New Jersey and easily integrate into Math, English, and Social Studies classrooms. I have worked with the students on the basics of banking, building budgets, checking their credit scores and how to rebuild it and other personal finances issues.

In conclusion, I fully support the efforts of the Youth Rise Program as they seek grant renewal to support the young adults of Passaic County. The Youth Rise Program at Passaic County Community College – Wanaque seeking out these programs and providing to their students helps to produce a more well-rounded individual who is better prepared with financial management and healthy financial freedom.

If I can answer any questions or provide additional information, please do not hesitate to contact me.

Sincerely,

Yanela Tejada, CCUFC



Financial Wellness Officer

ytejada@visionsfcu.org

Phone: 800-242-2120 ext. 77619

visionsfcu.org



Pompton Lakes High School
44 LAKESIDE AVENUE
POMPTON LAKES, NEW JERSEY 07442
Telephone (973) 835-7100
Fax (973) 835-1054

VINCENT S. PRZYBYLINSKI, JR., Ed.D.
Principal

ANTHONY J. MATTERA
Assistant Principal

MICHAEL LONDON
Dir. of P.E., Health & Athletics

TAMMY WEISHAAPT
Director of Guidance

June 2, 2022

Katie Miceli
Pompton Lakes High School
44 Lakeside Avenue
Pompton Lakes, NJ 07442

Dear County of Passaic Board of County Commissioners:

On behalf of Pompton Lakes High School, I am pleased to partner with the WIOA Youth Rise Program at Passaic County Community College- Wanaque in support of Pompton Lakes youth who are in danger of dropping out of high school.

This is an excellent program for students that need an alternate opportunity to earn their high school diploma. Over the last year we have had an increased number of students who would greatly benefit from the WIOA Youth Rise Program. This program is essential in providing necessary services to our students in need of another pathway to receive their high school diploma.

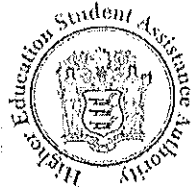
In conclusion, I fully intend to continue partnering with and referring students to the Youth Rise Program. It is especially imperative that with the changes over the last few years, we need to provide support to students who plan to drop-out and/or students who seek an alternative route to their high school diploma.

Sincerely,

Katie Miceli

Katie Miceli
School Counselor
PCSCA President

"Pride and Tradition"



PHILIP D. MURPHY
Governor

SHEILA Y. OLIVER
Lt. Governor

State of New Jersey
HIGHER EDUCATION STUDENT ASSISTANCE AUTHORITY
4 QUAKERBRIDGE PLAZA
PO BOX 071
TRENTON, NJ 08625-0071
1-800-792-8670
www.hesaa.org

DAVID J. SOCOLOW
Executive Director

June 1, 2022

Loribelle Lapaix
Program Coordinator, WIOA Youth Rise Program
Passaic County Community College – Wanaque
500 Union Ave
Haskell, NJ 07420

Dear Ms. Lapaix:

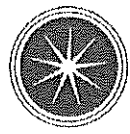
The New Jersey Higher Education Student Assistance Authority (NJHESAA) conducts financial literacy and financial aid presentations at Passaic County Community College. Additionally, HESAA provides FREE in person and virtual presentations at this time to all high schools and colleges in New Jersey.

HESAA will continue to provide these programs to Passaic County Community College for as long as PCCC utilizes these services.

Thank you for continuing to work with us.

Sincerely,


Samantha Benson



LIGHTHOUSE
pregnancy resource center

6/1/2022

Lauren A. Caron

REALife w/ Lighthouse PRC

297 Lafayette Ave

Hawthorne, NJ 07506

Dear County of Passaic Board of County Commissioners:

It is my pleasure to write a letter in support of the Youth Rise Program at Passaic County Community College- Wanaque as the Director of the REALife Relationships Program at Lighthouse Pregnancy Resource Center, Lauren Caron.

We have enjoyed coming in throughout the past year and doing workshops for their students about healthy dating and relationships, good communication and decision making, goal setting, and talking about STIs and pregnancy.

In conclusion, I fully support the efforts of the Youth Rise Program as they seek grant renewal to support the young adults of Passaic County. We look forward to an ongoing partnership and to see the students thrive with these important programs and life lessons.

Sincerely,

Lauren Caron

Director of REALife Relationships

PASSAIC COUNTY COMMUNITY COLLEGE
POSITION DESCRIPTION

TITLE: Program Coordinator of WIOA Out-of-School Youth Program, (Full-time, grant funded)

GENERAL DESCRIPTION: The Program Coordinator will work closely with program participants to ensure their success in WIOA Out-of-School Youth Program, and will coordinate outreach, activities and services with employers, program staff, instructors, and students.

SPECIFIC FUNCTIONS:

1. Coordinate program outreach, activities and services with employers, program staff, instructors, and students
2. Enter student data and maintain student database; maintain student files
3. Assist in marketing the program and recruiting eligible program participants
4. Conduct intake and orientation to enroll students into appropriate programs or refer to other programs or services
5. Provide personal, academic, and career counseling to program participants; coordinate supplementary support services for program participants, and refer students for academic and support services, as needed
6. Build strong relationships with other agencies and organizations for referral purposes
7. Develop, provide, and facilitate workshops geared toward student and career success
8. Monitor participant attendance and progress throughout their time in the program and address problems as they arise
9. Review, sign, and submit student timesheets for government benefit programs
10. Assist with the coordination of Community Work Experience Program component of the program; provide regular follow up and support to participants
11. Provide job search support and guidance activities, including resume review and development, interview coaching, and job counseling and other activities that will lead to successful job placements and career development, and assist students with job placement or further studies
12. Serve as liaison to the Board of Social Services, the American Job Center Network, other vendors, the community, and employers
13. Identify and recommend the appointment of qualified instructors for courses and workshops; evaluate and observe classroom instruction
14. Develop and oversee the work-based learning and job readiness components to foster successful employment placements
15. Participate in all aspects of program evaluation
16. Other duties as assigned

REQUIRED SKILLS, EXPERIENCE, AND BACKGROUND:

1. Bachelor's degree in Education, Counseling, Psychology, Student Personnel Services, or related field required
2. Prior experience in student counseling, student services, and/or academic advisement required
3. Prior experience working effectively with diverse, low-income youth/adult student populations
4. Outstanding interpersonal and communication skills, both written and verbal, required
5. Excellent computer and database management skills required
6. Previous experience working on a grant-funded project a plus
7. The ability to work some evening and weekend

President

Date

Dean, CE&WD

Date

PASSAIC COUNTY COMMUNITY COLLEGE

POSITION DESCRIPTION

TITLE: Lead Instructor, WIOA Out-of-School Youth Program (full-time, grant funded)

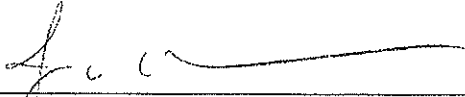
GENERAL DESCRIPTION: The Lead Instructor provides developmental instruction in reading, writing, and math as well as in the content areas of Language Arts, Science, and Social Studies. The instructor also develops individualized educational modules customized to individual participant needs and interests. All instruction includes life skills, job readiness, and career development activities to prepare participants for further education and/or employment on a career pathway.

SPECIFIC FUNCTIONS:

1. Develop, in collaboration with program staff, a comprehensive, structured academic curriculum with measurable outcomes for basic skills deficient youth leading to academic increases sufficient for enrollment in further academic, vocational or technical training and/or employment
2. Provide daily instruction using a curriculum aligned with the College and Career Readiness (CCR) State Standards applied to the High School Equivalency certification
3. Prepare participants without a High School Diploma to attain a high school diploma or equivalent
4. Develop individualized educational modules customized to individual participant's academic needs and career interests
5. Incorporate life skills, job readiness, and career development activities into the curriculum to prepare participants for employment
6. Integrate Career Pathways into the curriculum and program components
7. Work with program staff and participants on the Individual Service Strategy (ISS) consistent with defined goals and objectives
8. Provide instruction in a workplace-related technology component that includes, at a minimum, on-line job applications, professional E-mail address setup, and professional social media profile
9. Work with participants to develop a career portfolio to include a competitive resume; cover letter; thank you letters; O* Net career profile
10. Work with program staff to provide a life skills component, financial literacy instruction, job readiness preparation, resume writing and interviewing skills development
11. Enforce program policies and procedures
12. Maintain effective classroom management
13. Collaborate with other program staff to address participant issues
14. Prepare and deliver quizzes, exams, and other evaluation tools; track participant performance
15. Maintain attendance, progress, participant checklists, and other records
16. Complete weekly lesson plans to be reviewed and approved by program supervisor
17. Participate in regular program and departmental meetings
18. Assist in the preparation of required reports for the program funder
19. Participate in all aspects of course and program evaluation
20. Perform other related duties, as assigned

REQUIRED SKILLS, EXPERIENCE, AND BACKGROUND:


1. Bachelor's degree required
2. New Jersey State Teacher's Certification required
3. Minimum one year of teaching experience
4. Experience working with diverse populations a plus



Acting Exec. Director of Continuing Ed & Workforce Development

5/31/19

Date



College President

5/31/19

Date

PASSAIC COUNTY COMMUNITY COLLEGE
POSITION DESCRIPTION

TITLE: Career Counselor/ Program Assistant of WIOA Out-of-School Youth Program, (Part-time, grant funded)

GENERAL DESCRIPTION: The Career Counselor/ Program Assistant will be responsible for preparing youth ages 16-24 for the workforce through the development and coordination of a wide array of quality job readiness and career development workshops targeted to in-demand employment sectors. Candidate will link all aspects of job readiness, placement, internship and apprenticeships to set program participants on a successful career path.

SPECIFIC FUNCTIONS:

1. Coordinate all aspects of job readiness and career development programming
2. Enter student data and maintain student database; maintain student files, and manage program records and complete reports for attendance, placement, and retention
3. Provide career counseling to program participants, and assist students in identifying a career pathway
4. Provide job search support and guidance activities, including resume and cover letter review and development, interview coaching, and job counseling and other activities that will lead to successful job placements and career development, and assist students with job placement or further studies
5. Identify and schedule potential speakers or career professionals to speak to program participants
6. Provide regular follow up and support to students exited from the program
7. Develop relevant trainings and workshops to prepare students for the labor market
8. Cultivate partnerships with local and regional employers to identify work-based learning, apprenticeships, and employment opportunities for program participants
9. Develop and maintain liaisons with employers and the business community to obtain employment opportunities for students
10. Develop and implement initiatives for job retention
11. Assist in marketing the program and recruiting eligible program participants
12. Other duties as assigned

REQUIRED SKILLS, EXPERIENCE, AND BACKGROUND:

1. Bachelor's degree in a related field required
2. Minimum one (1) year of experience as a career counselor, or related experience
3. Prior experience working effectively with diverse, low-income youth/adult student populations
4. Outstanding interpersonal and communication skills, both written and verbal, required
5. Excellent computer and database management skills required
6. Previous experience working on a grant-funded project a plus
7. The ability to work some evening and weekend

President

Date

Dean, CE&WD

Date

PASSAIC COUNTY COMMUNITY COLLEGE POSITION DESCRIPTION

TITLE: Classroom Instructor; WIOA Out-of-School Youth Program, Passaic County-Wide (part-time, grant funded)

General: PT Classroom Instructor assists Lead Instructor in providing remedial-level instruction in reading, writing, and math skills, including instruction in the subjects needed for passing HSE exams: Language Arts, Mathematics, Science, and Social Studies.

Essential Job Functions:

- Teach to skill deficits as outlined by TABE and Practice Test;
- Provide effective classroom management;
- Provide differentiated instruction using grouping strategies;
- Prepare lesson plans which incorporate critical-thinking, problem-solving, and test-taking skills;
- Skills and Digital Literacy instruction in all classes;
- Complete Goal Setting, Mid-Term Reviews, Exit Surveys, and Career Pathways activities
- Maintain student records and complete student data collection as required by the Out-of-School Youth Program
- Submit attendance and lesson plans as outlined on the staff calendar;
- Attend staff meetings or professional development sessions provided
- Maintain a working email and check messages on a regular basis;
- Maintain an inventory of instructional aids, equipment, books, or other items loaned to the teacher
- Perform other related duties as required.

Qualifications:

Demonstrates ability to teach at the pace of students and be able to work with students one-on-one or in large or small groups. Ability to communicate effectively with students from different cultures, socioeconomic and educational backgrounds. Must be proficient in Microsoft Word and Excel or the Google equivalents for completing lesson plan and attendance forms.

Requirements:

- Must hold a bachelor's degree from a regionally accredited college or university.
- NJ teaching license preferred.
- Considerable instructional experience, preferably in a young adult environment.
- Instructors are expected to develop skills through professional development provided

LORIBELLE LAPAIX

Clifton, NJ
(C) 609-992-8015
lorilapaix@gmail.com
LinkedIn

SKILLS

Extensive experience using Apple OS X, Microsoft Office Suite, Windows 10, Google Suite, Canva, & WordPress. Skilled in social media, event, calendar and project management. Experience using CRM platforms. Bilingual- Spanish.

RELEVANT EXPERIENCE

Program Coordinator, Passaic County Community College- WIOA Youth Rise Program, Haskell, NJ — Jan 2020- Present

- Manage program records, enrollment reports and prepare required funder/ internal reports on a weekly, monthly basis.
- Serve as liaison to the funder and communicate program needs/goals to various constituent groups.
- Supervise staff and manage purchasing, in that absence of an Assistant Director.
- Conduct intake and orientation to enroll students and/or refer students to academic and support services.

Corporate Communications Coordinator, Scholastic Inc., New York, NY — Oct 2016- Sept 2019

- Wrote press releases for national distribution and produced content for the Intranet, corporate social media accounts and blog "On Our Minds".
- Produced and delivered internal memos on human resources, facilities and corporate initiative communications.
- Tracked departmental expenses and managed corporate sponsorships/ invoices.

Program Coordinator, Young Men Striving for Greatness (YMSG) Mentoring Group Inc., Irvington, NJ — Jan 2014- June 2017

- Recruited and enrolled high school students into after school program.
- Coordinated tutoring services and college/career advisement.
- Facilitated partnerships with community organizations.

Service Desk Dispatcher, ASI System Integration, New York, NY — Nov 2013- Sept 2016

- Provided call center support to NYC Department of Education administrators for computer hardware repairs.
- Utilized Filemaker Pro (CRM) to track and resolve customer repair tickets.

EDUCATION

William Paterson University, Wayne, NJ — Bachelor of Arts, Communications

CERTIFICATIONS

Substitute Teacher (all grades), Clifton School District, 2019- Present

DENNIS HILL

Phone: 732-660-8336 E-Mail: dennis.hill@outlook.com

Summary

Higher education professional with experience in program coordination and instruction, including life skills, student counseling, preparation, and tutoring, as well as NJ state-wide and local curriculum development and K-12 teaching experience. Culturally sensitive instructor and colleague with advanced technology skills.

K-12 Instruction and Counseling

Passaic County Community College; Paterson, NJ

Lead Instructor, WIOA Youth Rise Program

Sept 2019 – Present

- Lead instructor of NJ High School Equivalency credential program, teaching Math, Science, Social Studies, Reading, Writing, and life skills to at-risk youth ages 16-24 from central and upper Passaic County
- Researched, developed, and implemented a comprehensive, structured academic curriculum with measurable outcomes for basic skills deficient youth leading to academic increases sufficient for enrollment in further academic, vocational or technical training and/or employment.
- Provided personal, activities, and career counseling to program participants, including resume review and development, interview coaching, and job counseling and other activities that will lead to successful job placements and career development.
- Reviewed student Individual Education Plans (IEP) and 504 plans; planned, organized, and administered student accommodations for virtual, hybrid, and in-person instruction.
- Supervised part-time academic instructors, coordinating curriculum, student accommodations, and instruction to best meet the needs of students.
- Developed and implemented modifications to in-person instructional curriculum to transition to all virtual, and hybrid instruction during pandemic.

Union County Educational Services Commission; Westfield, NJ

Teacher of High-School Social Studies, Hillcrest Academy South

Sept 2018 – Sept 2019

- Served as Leave Replacement Teacher of US1, US2, Economics, and Modern World History in two academic school years in alternative public high school for at-risk students
- Developed and implemented fluid instructional curriculum and strategies to facilitate and support socio-emotional growth and academic success.

Montclair Public Schools; Montclair, NJ

Grade 3 and 4 Teacher, Hillside Elementary School

2016-2018

- Teacher of English Language Arts, Social Studies, Math, and Science
- Used differentiated instruction, formative, summative, and alternative assessments such as portfolios, rubrics and performance assessments to evaluate student work.
- Utilizing district current leading academic texts, as well as Stanford University's Reading Like an Historian materials and training, developed and implemented Common Core aligned Social Studies curriculum and benchmark assessments in the classroom to determine most effective strategies to develop learner skills throughout academic year.
- Utilized topic related multimedia and graphics including music, movie excerpts, multi format infographics, and documentaries as a more inclusive means of meeting the learning styles of all learners in the classroom.

Teaching Assistant, Nishuane Elementary School

2012-2015

Newark Public Schools; Newark, NJ

Grade 7 Social Studies & ELA Teacher, Raphael Hernandez School

2015-2016

- Teacher of English Language Arts, World History/Human Geography, and Health

Private Academic and ACT/SAT Tutor/Counselor
Academic and ACT/SAT Tutor/Counselor

2013 – Present

- Academic tutor, Reading and Writing coach
- ACT & SAT subject specific tutoring and academic counseling
- Advising high school students in the college admission process
- Assistance with completing admissions applications, FAFSA applications
- Provide financial literacy related to student aid, TAG and PELL grants, scholarships and subsidized and unsubsidized loans
- Collection and analysis of student academic work to project ACT/SAT student score growth; development of individualized strategies for student academic growth
- Research and analysis of 2 and 4 year, private and public, domestic and international colleges and universities to assist students and parents with most appropriate choices for academic, social-emotional, and economic success

Curriculum Writing and Development

Make it Better for Youth Inc.; Red Bank, NJ
Curriculum Writer/Developer; Anti-Bias Education Trainer
Garden State Equality; Long Branch, NJ
Curriculum Writer/Developer

Jan 2018 – Present

Jan 2019 – Jan 2021

- Conceptualized, developed, implemented, evaluated, and revised LGBTQ-Inclusive curriculum, resources, and training materials for the New Jersey Inclusive Curriculum Law passed January 29, 2019.
- Collaborated with program team to ensure accurate content and presentation in a developmentally appropriate sequence.
- Conceptualize, develop, implement, evaluate, and revise curriculum, resources, and training materials for social justice & structural equity, including but not exclusive to the New Jersey Inclusive Curriculum Law passed January 29, 2019.
- Develop, schedule, and facilitate anti-bias & social justice training sessions/partnerships with K-12 faculty & administration in districts throughout New Jersey.
- Assemble and manage working groups tasked to conceptualize, research, develop, and implement curriculum, resources, and training materials related to developing foundations for sustainable inclusive educational practices.
- Participated in the inaugural Garden State Equality & Make it Better 4 Youth Educators for Equality: LGBTQ Lessons & Resources Conference in October 2020 and presented to 240 educators from 75 New Jersey school districts.
- Participated in multiple working groups over 2.5 years to collaborate, conceptualize, develop, evaluate, and implement framework, lesson criteria, and cultural competencies for **LGBTQ-Inclusive Lessons & Resources pilot** for the New Jersey Inclusive Curriculum Law.

Education

The College at the University of Chicago, Chicago, IL

- *Bachelor of Arts in History*

Bloomfield College, Bloomfield, NJ

- *Education Post-Baccalaureate (NJ Certification K-6, Middle & High School Social Studies)*

NJ Standard Teaching Certifications

New Jersey Elementary School Teacher in Grades K – 6 (Code 1001)

New Jersey Elementary School Subject Matter Specialization: Social Studies in Grades 5 – 8 (Code 1104)

New Jersey Social Studies Standard Certificate (Code 2300)

Certification View

Tracking Number:	675739	Birth Date:	31 OCT
SSN:	xxx-xx- 9436	Email:	N/A
Name:	Hill, Dennis	Phone Number:	N/A

List of all the Certificate(s) issued by NJ Dept. Of Education as of Thu 10/25/2018 at 07:15:02 PM EDT

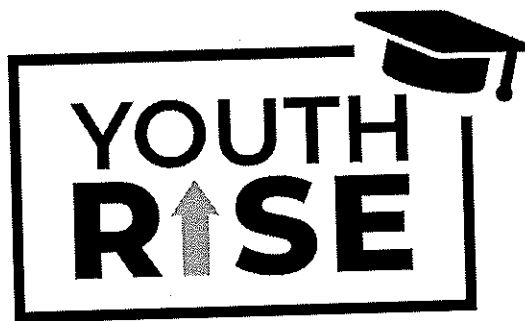
Seq #	Certificate Type	Endorsement	County code	District code
	Basis code	Month/Year Issued (MM/YYYY)	Month/Year Expiration (MM/YYYY)	Certificate ID
1	CEAS	1001 - Elementary School Teacher in Grades K - 6	49 - Bloomfield	0000 - UNKNOWN
	2 - Completion of a New Jersey approved professional education program.	05/2015		984714
2	CEAS	1104 - Elementary School with Subject Matter Specialization: Social Studies in Grades 5 - 8	49 - Bloomfield	0000 - UNKNOWN
	2 - Completion of a New Jersey approved professional education program.	05/2015		985541
3	Provisional	1104 - Elementary School with Subject Matter Specialization: Social Studies in Grades 5 - 8	13 - Essex	3570 - Newark City
	2 - Completion of a New Jersey approved professional education program.	09/2015	07/2017	999812
4	Provisional	1001 - Elementary School Teacher in Grades K - 6	13 - Essex	3570 - Newark City
	2 - Completion of a New Jersey approved professional education program.	09/2015	07/2017	999881
5	Provisional	1001 - Elementary School Teacher in Grades K - 6	13 - Essex	3310 - Montclair Town
	2 - Completion of a New Jersey approved professional education program.	09/2016	07/2018	1033259
6	Standard	2300 - Teacher of Social Studies	00 - BY APPLICANT	0000 - UNKNOWN
	1 - Transcript evaluation	09/2018		1108179
7	Standard	1001 - Elementary School Teacher in Grades K - 6	49 - Bloomfield	0000 - UNKNOWN
	2 - Completion of a New Jersey approved professional education program.	09/2018		1108244
8	Standard	1104 - Elementary School with Subject Matter Specialization: Social Studies in Grades 5 - 8	49 - Bloomfield	0000 - UNKNOWN
	2 - Completion of a New Jersey approved professional education program.	09/2018		1108305

* For additional information about certification, please contact the Office of Certification and Induction at:

New Jersey Department of Education
P.O. Box 500
Trenton, NJ 08625-0500
or
call us: (609) 292-2070
or
Email us: Licensing.Requests@doe.state.nj.us

DEPARTMENT OF CONTINUING EDUCATION & WORKFORCE DEVELOPMENT

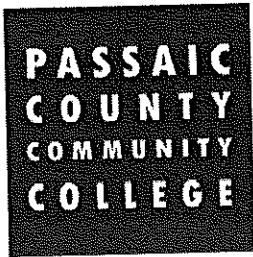
Youth Rise Student Orientation Manual



Passaic County Community College
Wanaque Campus
500 Union Avenue
Haskell, NJ 07420
Phone: 973-248-3012

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Vision Statement

Passaic County Community College (PCCC) aspires to be a premier community college that leads, inspires, and supports individuals in reaching their educational and career goals in a timely manner.

Mission Statement

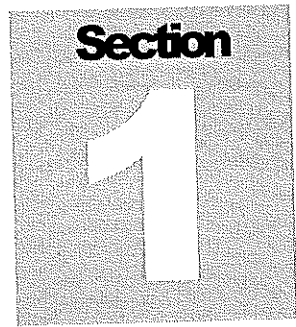
PCCC offers high-quality, flexible, educational and cultural programs that meet the needs of Passaic County residents. The College provides its students with a strong general education foundation for further study and opportunities for career preparation and lifelong learning. Impassioned by our commitment to student progress and program completion, the College strives to address a wide variety of student learning needs through excellence in teaching, innovative and effective use of technology, multiple instructional methods and developmental and ESL programs that provide access to college-level programs. The College's supportive learning environment fosters student success and faculty excellence. Through a culture of evidence and inquiry, the College is an effective steward of its physical, financial, and intellectual resources.

Youth Rise Program

The Youth Rise Program is made possible by the Passaic County Board of Chosen Freeholders, the Passaic County Workforce Development Board and a grant from the NJ Department of Labor. The grant was awarded to the Passaic County Community College's Center for Continuing Education and Workforce Development and we collaborate with the Passaic County One Stop Career Center.

PCCC Academic Calendar (2021-22)

Summer 2021	Date
Independence Day	July 5
Fall 2021	Date
Labor Day - College Closed	Sept 6
Thanksgiving Recess – College Closed	Nov 24 & 25
Holiday Break – College Closed	Dec 25-Jan 4
Spring 2022	Date
M.L. King, Jr. Day – College Closed	Jan 17
Memorial Day	May 30



Program Components

Youth Rise provides Passaic County youth ages 16-24 an opportunity to work towards obtaining a High School Diploma and increase the basic skills needed to gain employment or meet their post-graduation goals. The program consists of five main components:

- HiSET® Exam Preparation
- Career Readiness
- College Readiness
- Life Skills
- Service Component
- Mentor & Support Services

HiSET

The HiSET® exam is a high school equivalency (HSE) testing program that will help you take the next step toward a college degree or a rewarding career. The exam is available in **English or Spanish** and is available in a paper-based and computer-based format.

Requirements

- **Age:** You must be 18 years old to take the test.
 - If you are 16–17 years old, the "Consent to Participate" form on the link below must be completed and signed by your parent or legal guardian stating that they give permission for you to take the test. Your parent or legal guardian must accompany you when you bring this form to the test center, or, if they cannot attend, it must be notarized by a New Jersey notary. This form must be completed and submitted to the test center prior to scheduling any subtest.
- **Residency:** You must be a New Jersey resident to take the test at a test center in New Jersey.
- **Identification:** Acceptable forms of identification include:
 - driver's license or permit
 - passport
 - voter registration
 - school/college ID
 - employee ID

- other photo identification, valid or expired, that has been issued by a public or private third party
- **And one or more of any of the following:**
 - property tax bills; deeds; contracts of sale; leases; mortgages; signed letters from landlords; and other evidence of property ownership, tenancy or residency
 - financial account information, utility bills, delivery receipts and other evidence of personal attachment to a particular location
 - court orders, state agency agreements, and other evidence of court or agency placements or directives
 - receipts, bills, cancelled checks, insurance claims or payments, and other evidence of expenditures demonstrating personal attachment to a particular location or to support the test taker
 - medical reports, counselor or social worker assessments, employment documents, unemployment claims, benefit statements, and other evidence of circumstances demonstrating family or economic hardship, or temporary residency
 - affidavits, certifications, and sworn attestations pertaining to statutory criteria from the parent, guardian, person keeping an "affidavit student," adult student, person(s) with whom a family is living, or others, as appropriate
 - documents pertaining to military status and assignment
 - any other business record or document issued by a governmental entity

Exam

The HiSET® exam consists of five subtests that measure your knowledge in five core areas:

- **Language Arts–Reading:** contains 50 multiple-choice questions and measures your ability to understand, comprehend, interpret, and analyze a variety of reading material.
- **Language Arts–Writing:** contains 60 multiple-choice and one essay question, and measures your ability to edit and revise written text, and to generate and organize ideas in writing.
- **Mathematics:** contains 55 multiple-choice questions and assesses your ability to solve quantitative problems using fundamental concepts and reasoning skills.
- **Science:** contains 60 multiple-choice questions and measures your ability to use science content knowledge, apply principles of scientific inquiry, and interpret and evaluate scientific information.
- **Social Studies:** contains 60 multiple-choice questions and measures your ability to analyze and evaluate various kinds of social studies information.

Cost

The Youth Rise Program will cover the cost of the Hi-SET for students who meet the attendance criteria. The cost of the exam is as follows:

- Computer-delivered test: \$20.75 per subtest (\$103.75 for all subtest)
- Paper-delivered test: \$25 per subtest (\$125 for all subtest)
- You can take two retests per subject
 - **Virtual Learning:** If the HiSET exam is offered on-line only, students are required to pay for the Hi-SET test. This can be subject to change. The cost per subject is \$28.25.

Career Readiness

Students will participate in various job readiness classes and workshops to help gain the skills needed to go on to college or find a career. Training topics include:

- Job interviewing techniques
- Resume writing
- How to dress for an interview
- Navigating job search engines
- Identifying a career interest
- Navigating career paths
- Preparing for higher education
- Active employment searches
- Entrepreneurial skills

College Readiness

The college readiness portion of the program helps to prepare students to transition into the credit courses college. The course topics include:

- Language Arts–Reading
- Language Arts–Writing
- Mathematics
- Science
- Social Studies

Life Skills

In addition to preparing you for your future career, students will also have the opportunity to learn important life skills such as: budgeting, managing credit, decision-making, problem solving, communication skills, etc.

Service Component

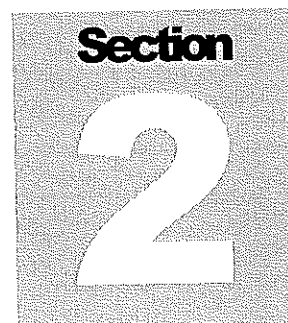
Students will work together to plan and execute a community service project on campus that will help develop their leadership and team building skills. Examples of service projects include: voter registration drive, clothing or food drive, liter campaign, awareness about a topic (domestic violence), etc.

Mentoring & Support Services

Let's Stay Connected!!! One of the benefits of being in this program is we will still be here to support you after you leave the program. Program staff will contact you once per month simply to check-in on you. Although we are required, by One Stop, to do this for 12 months after you leave, it is also our way of saying we are here to help you meet your post-graduation goals. Before you leave the program we will schedule a final meeting to discuss goals you want to accomplish when you leave the program. We will conduct monthly check-ins with you after you leave the program to see how things are going. We can assist/support you with the following:

- Applying to college
- Applying for jobs
- Career advice
- Goals
- Address work or school-related problems
- Share information on leadership activities, workshops, job fairs etc.
- Referrals to other supportive services

You will also be asked to complete an exit survey to get an idea of what your experience was like in the program.



Program Expectations

To participate in the Program, all Youth Rise participants must agree to comply with the following program requirement and guidelines.

Requirements

- **Daily Attendance:** The program is designed to run for 25 weeks (approximately 6 months). Students are required to attend the program daily Monday – Friday from 9 a.m. to 3 p.m., unless otherwise discussed upon enrollment (ex. Student who take shuttle).
- **One Month Probationary Period:** Students enrolled in the program will be on probation for the first month. The purpose of this period is to ensure that students are committed to the program. Students with excessive absences and missed assignments may be terminated from the program.
- **Signing In & Out:** Students are required to sign the Attendance Book each day that they attend class.
 - **Virtual Learning:** Students are required to attend two daily check-ins (one in the a.m. & p.m.) that count toward attendance.
- **Attendance Record:** Students must complete an Attendance Record and Progress Report accurately and honestly. All documentation must be completed by Friday of each week and it should align with the Attendance Book. Failure to complete the Attendance record may delay the process of student stipends.
 - **Virtual Learning:** Students will be e-mailed their Attendance Records bi-weekly and will need to provide an electronic signature.

Guidelines

Student Role

It is your responsibility to arrive on time and prepared to learn. During one-on-one tutoring, it is your responsibility to complete assignments. You should come prepared to ask questions and contribute to the discussions. If you are unclear about a topic, immediately ask your instructor to explain further to clear up any misunderstandings. Please remember there aren't any silly questions. The worst thing you can do to yourself is leave the

classroom setting confused about the material presented. Organizing small study groups is a great way to review course material with classmates. There might be some things that you do not understand about a topic presented that another classmate can explain better and vice versa.

Communicating with Instructors and Staff Members

Please be respectful to your instructors and staff members. Treat others the way you would like to be treated. When communicating with others, pay close attention to your body language and your tone. If an issue arises with your instructor in class, wait to address the subject during a break. The same applies if you are having an issue with other staff members. Be respectful and approach the situation with proper professionalism.

Communicating with Classmates

Be respectful of your classmates. Treat them as you would like to be treated. Respect their opinions and refrain from being disrespectful. When someone is speaking in class, give that person your full attention. If an issue arises with a classmate, please approach the individual calmly when the class is not in session and talk about the situation. Communicate with the individual as you would if a conflict developed in the work setting between you and a fellow worker.

Employment

If students are employed prior to entering the program or gain employment after the start of the program, they must submit a paystub to the Program Coordinator as proof of employment, which is submitted to the Passaic County One Stop Career Center. Students are required to provide a paystub within two weeks of gaining employment or entering the program.

Emergency Information

There are several systems you can check regarding emergency and weather-related delays or closings of the College:

- Check the College's website at www.pccc.edu
- Call the College's main campus number: 973-684-6800
- Listen for announcements on cable TV's News 12 NJ
- Listen for announcements on the radio at WCBS 880 AM
- PCCC students who are registered for credit courses and are signed up with Panther Alert will be notified through this system.

Food

No food is allowed in the classroom or computer lab. Beverages are permitted in the classroom (not computer lab) but must have a secured lid/top to avoid spillage.

Attire

Please dress appropriately for a classroom setting. Jeans are not appropriate for job fair, interviews, etc. If you do not have the proper attire, resources are available. Please speak

to your instructor regarding your personal situation, and the necessary arrangement will be made on an individualized basis.

Virtual/Zoom Etiquette


Please ensure you are minimizing outside noise while on Zoom/virtual calls – find a quiet place to participate in discussions and one-on-one sessions. Please ensure your camera/built-in microphone is working as some meetings will be recorded and camera access may be required.

Mentor & Support Services

Remember to stay connected. When Youth Rise Staff reach out to you monthly, after you leave the program, you will be expected to respond to our calls, text, emails, etc. Remember we are here for you.

Program Completion


In order to have successfully completed the program, students **MUST** complete all of the items on the checklist **BEFORE** leaving the program. Review page 15 for a better understanding of HiSET Scores.



Program Completion Checklist

Below are all of the things that students **MUST** complete in order to have successfully completed the program.

- Score of 8 (or higher) on all sections of HISET
- Score of 2 of higher) on HISET Writing Essay
- Minimum Total Scale Score of 45 on HISET
- Take Post-CASAS test at One Stop
- Complete Resume
- Complete Cover Letter
- Financial Literacy Workshop
- Return borrowed PCCC Laptop and charger
- Identified an educational/career pathway
- Final exit interview
- Graduation photo
- Complete exit survey
- Proof of enrollment in school or employment



PS Don't forget we will be following up with you 12 Months after you leave the program.

The HiSET® Comprehensive Score Report

A. In the HiSET® status section, you will find the guidelines needed to pass the HiSET exam along with easy Yes/No indicators to explain which you have met and which you need to still work on completing.



Comprehensive Score Report High School Equivalency Test

Name: Robinson, Michael
ETS ID: ABC12345
Date of Birth: Aug 25, 1995
Report Date: November 16, 2016

A Your HiSET® Status

- Have you taken on all five of the HiSET® individual subtests? Yes
 - Did you meet all three of the HiSET scoring criteria?
 - Scored at least 8 out of 20 on all HiSET subtests? Yes
 - Scored at least 2 out of 6 on the Essay? Yes
 - Achieved a Total Scaled Score on all HiSET subtests of at least 45? Yes
- Your Total Scaled Score is 78.

Did you pass the HiSET exam? **

**Please check with your state for their passing requirements to receive a diploma or certificate, as they may differ from the national HiSET passing indicator on this score report.

Yes

B

B. The Yes/No indicator quickly identifies if you have passed the HiSET exam.

C Your HiSET Summary

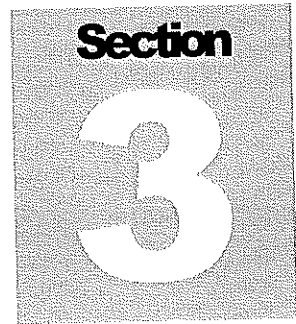
Subjects	Your Highest Scaled Score	Test Date	Test Status
Mathematics	15	November 04, 2016	You Passed Mathematics with a Scaled Score of 15. D
Science	17	November 04, 2016	You Passed Science with a Scaled Score of 17.
Social Studies	15	November 03, 2016	You Passed Social Studies with a Scaled Score of 15.
Language Arts - Reading	15	November 03, 2016	You Passed Reading with a Scaled Score of 15.
Language Arts - Writing	15	November 05, 2016	You Passed Writing with a Scaled Score of 15.
E Total Scaled Score	78		

D. This section displays whether your highest score has met the passing threshold for each subtest. A minimum scaled score of 8 is needed to pass each subtest.

C. The HiSET summary section will display the highest score you have achieved on each subtest along with the date you took each test.

E. The Total Scaled Score is a cumulative record of the highest scaled score(s) on each subtest.

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PCCC Academic Integrity Policy

Disclaimer: The following PCCC Academic Integrity Policy was excerpted from the PCCC Student Handbook (2019-2020).

All members of the academic community at Passaic County Community College, including online students, must maintain a constant commitment to academic integrity. Academic integrity is central to the pursuit of education. For all PCCC students, this means maintaining the highest ethical standards in completing their academic work. By completing their academic goals with integrity and honesty, students can reflect on their efforts with pride in their accomplishments.

Violations of the principle of academic integrity include (but are not limited to):

Cheating

1. Obtaining unauthorized assistance in any academic work. Copying from another student's exam or work; Using notes, books, or aids of any kind during an exam when prohibited; and the acquisition, without permission, of tests or other academic material belonging to a member of the College faculty or staff.
2. Fraudulent assistance to another student. Completing an academic activity or taking an exam for someone else. Giving answers to or sharing answers with another student during an exam. Sharing knowledge of test questions with other students without permission.
3. Inappropriately, or unethically, using technological means to gain academic advantage. Inappropriate or unethical acquisition of material via the Internet. Using hidden devices for communication during an exam. Each instructor is authorized to establish specific guidelines consistent with this policy.

Plagiarism

1. Knowingly representing the work of others as his/her own. Submitting a paper or other academic work for credit, which includes words, ideas, data, or creative work of others without acknowledging the source, whether intended or not. Using another author's words without enclosing them in quotation marks, without

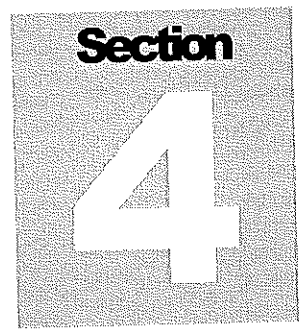
- paraphrasing them, or without citing the source appropriately. Presenting another individual's work as one's own.
2. Submitting the same paper or academic assignment to another class without the permission of the instructor.
 3. Fabricating data in support of an academic assignment. Falsifying bibliographic entries. Submitting any academic assignment containing falsified or fabricated data or results.
 4. Internet Plagiarism - Submitting downloaded term papers or parts of term papers. Paraphrasing or copying information from the Internet without citing the source. "Copying and pasting" from various sources without proper attribution.

Sanctions for Academic Integrity Violations

The faculty member shall review with the student the facts and circumstances of the suspected violation whenever possible. Sanctions for violations of the Academic Integrity Policy may be an academic sanction (*reduced grade, a grade of "F" for the assignment, a grade of "F" for the course*), or referral to the Student Affairs Office for a recommended disciplinary sanction (*e.g., probation, suspension, or expulsion*), or both. A student is not allowed to withdraw from class to avoid sanctions. In cases where the instructor seeks an academic sanction only, and the student does not contest either his or her guilt or the particular sanction, no further action will be taken.

In cases where the instructor seeks an academic sanction only, and the student denies guilt or disputes the reduced grade, the matter will be handled using the Academic Appeals Committee's process. At that time, the student will have an opportunity to present and/or refute evidence.

In cases where a disciplinary sanction is sought, the faculty member will submit a written report to the Office of Student Affairs, which will then forward the matter to the Judicial Affairs Committee for adjudication.



Youth Rise Student Policies

To participate in the Program, all Youth Rise participants must agree to comply with the following student policies.

Attendance Policy

It is imperative to have consistently good attendance while enrolled in the program. It is mandatory that students attend all classes unless you have an unexpected emergency situation (ex. personal illness, death in the family, etc.) or an excusable situation (ex. job interview, WIC appointment, etc.).

Attendance and punctuality are also essential for you to receive bi-weekly stipends. The day is designed to give students breaks throughout the day and a 30-minute lunch break will be provided.

Youth Rise's attendance policy is as follows:

- The Program Coordinator will monitor attendance and lateness on a weekly basis.
- Students are allowed a total of **twelve (12)** absences and **three (3)** lateness while participating in the program.
 - No more than **two (2)** absences are allowed during your first month of enrollment. Lateness will be examined on a case-by-case basis.
 - Once a student has **six (6)** absences and/or **two (2)** lateness, the Program Coordinator will schedule a meeting with the student and the student will be given a warning.
 - Students who continue to have excessive absences and/or lateness after the warning, will be placed on an improvement plan.
- If you know that you will be absent or late, it is your responsibility to notify the Program Coordinator.
- Once you have returned to the program, it is your responsibility to:
 - Find out from your instructor what you missed. You are responsible to make up all work missed due to an absence.
 - Provide documentation, within two (2) business days (ex. A doctor's note) to support why you were absent.
 - If absent on a Friday, submission of documents must be submitted to the Program Coordinator upon arrival. Failure to do so may result in a disruption of stipend.

Please note, it is the prerogative of the Assistant Director to excuse absences for valid reasons provided the students are able to fulfill all course requirements and submits proof of absence.

It should be noted that by law, the College is required to make attendance reports to various agencies for students who are funded by the Veterans' Administration, the Social Security Administration, and various other federal, state, or private scholarship programs.

Stipend Policy

The **Youth Rise** program funded under the **Workforce Innovation and Opportunity Act (WIOA)** through the Passaic County One Stop Career Center provides an attendance-based stipend of ten dollars (\$10.00) per day as an incentive and to help students pay for some expenses that may present barriers to successful completion of the program and attainment of their goals.

Guidelines

- Students are eligible to receive a stipend once they have successfully completed their 30 day probation period. The probation period is 30 days after the scheduled start date.
- Stipends will only be made available to current students in good standing.
- The stipend will be ten dollars (\$10.00) for each complete day of attendance.
 - **Virtual Learning:** Students earn ten dollars (\$10.00) for each day where 5 hours of work have been completed. Students are also eligible to receive extra incentives based on performance/attendance.
- **Students will not be eligible for the stipend on the days they arrive late or leave early.**
- The Training Attendance Record that students are required to complete will serve as documentation for the stipends.
- Stipends will be paid bi-monthly in the form of a check.
- Students will pick up their stipend check in person.
 - **Virtual Learning:** Checks will be mailed to student's home. It is the student's responsibility to notify the Program Coordinator of any changes in address.
- Students will sign for receipt of their checks.
 - **Virtual Learning:** Students will notify the Program Coordinator once a check is received. This includes: the date you received the check, the amount of the check & the check number.
- Checks that are not cashed or deposited within six months become non-redeemable.
- Stipends are subject to grant funding and can be modified and/or revoked at any time.
- Students will sign a policy agreement statement during orientation. Staff will review with students and also sign.

Badge Policy

Please be advised of the following Youth Rise PCCC ID Badge Policy:

- All new Youth Rise students will be given a PCCC ID Badge after orientation.
- Youth Rise students are responsible for their PCCC ID Badges and badges should not be utilized by anyone else.
- Badges are to be worn at all times while on PCCC Campuses or attending related events on or off campus.
- In the event that the PCCC ID Badge is lost, the student must report this to program staff immediately. Students are responsible for purchasing a replacement PCCC ID Badge for \$15.00.
- Please note that if you are terminated from the Youth Rise PCCC program for any reason, it is your responsibility to return your PCCC ID Badge to Youth Rise staff.
- If you return to our program at a later date without your PCCC ID Badge, you will be responsible for purchasing a replacement PCCC ID Badge for \$15.00.
- Exceptions will only be for those who have a Police Report stating a stolen PCCC ID Badge.

Student Grievance Policy

At the Youth Rise Program of Passaic County Community College, we understand that conflicts or situations may happen that may require a neutral party to try to resolve the issue. This can be done through a grievance process. For this process to work well, an effort must be made to resolve the issue or conflict fairly and in a timely manner. If you believe you have been involved in a situation that requires intervention, please follow the steps below:

Procedure

Informal Process

- Step 1:** The informal process must be completed before a Formal Grievance can be filed. The student is advised to discuss the grievance informally with the person who is the source of the grievance.
- Step 2:** An administrator may choose to convene the parties involved in an effort to resolve the grievance during the informal process.
- Step 3:** If the grievance is not resolved at this level the student may initiate the formal grievance procedure (see steps 4 and 5).

Formal Grievance Procedure

- Step 4:** Complete the Student Grievance Form and meet with:
Loribelle Lapaix
Program Coordinator, Youth Rise Program-Wanaque
973-248-3012
llapaix@pccc.edu
- Step 5:** Students may appeal any decisions to:
Winster Ceballos
Director, Adult Education and Career Pathways
(973) 341-1611
wdceballos@pccc.edu

Electronic Device Policy

Devices include phones, tablets, and laptops (as applicable)

At Youth Rise, we understand that each student learns differently. The Electronic Device Policy reflects a research-based understanding about people and their phones. We understand that sometimes you need to look something up quick, but most of the time phones can be a major distraction, especially to your education. But we also want you to learn how to control your own behaviors and be able to use them at appropriate times. In order to create an atmosphere of trust where students are treated like adults with a choice, not children with rules, the following policy must be adhered to.

Standard Guidelines

1. Phones must be kept on silent – not vibrate, no lights, etc.
2. Phones must be kept in your pocket or face down on the table.
3. Excessive texting is not allowed in the classroom.
4. Students are not allowed to watch videos, television, listen to music, etc. during class.
5. Students are not allowed to answer phone calls inside the classroom. Rather students should return phone calls on their break, or step out of the class to take a call.
6. Students are allowed to use the charging station to charge your phone.
7. If you know that you can't manage your cell phone use, we encourage you to drop your phone off at the charging station. This way you won't even be tempted to look, plus, when class period is over, you'll probably be back to a full charge!

Laptop Usage

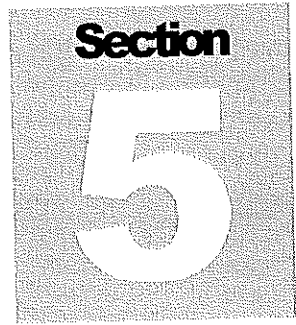
The laptops have been included as an essential part of all Continuing Education programs. They are to be utilized for the benefit of each student. Abuse of the privilege provided within the guidelines of this program will lead to possible dismissal from assigned program.

1. Students will be assigned a PCCC laptop to be used during classroom instruction. Students are not allowed to use personal laptops in class, but are required to use a personal computer or laptop for virtual instruction. Students who do not have a laptop for virtual instruction may make arrangements to borrow a PCCC laptop.
2. Laptops are not be turned on until the approval has been given by program staff.
3. PCCC laptops are to be used for completion of assignments, job-seeking activities, employment-based correspondences and any follow-up work or projects related to a lesson. Web searches are under the discretion of the Instructors. All other sites unless authorized by Youth Rise staff are prohibited.

4. A Youth Rise staff member will supply you with a new flash drive or provide a way in which to save resumes, cover letters, and any other types of work-related correspondence.
5. When using PCCC laptops, each student is responsible for closing out all applications before the computer is shut down at the end of the lesson or class day
6. PCCC laptops are **only** intended for the use of Youth Rise participants.
7. **Virtual Learning:** If you are lent a PCCC laptop to use during virtual learning you are responsible for returning the laptop to PCCC. Students who do not return laptops may be subjected to paying for the cost of the laptop.

Policy Violation

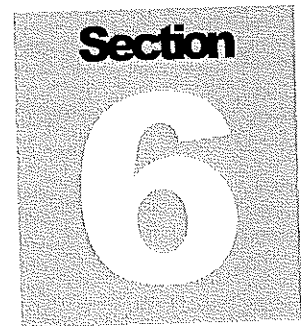
1. Students who violate the policy the first time will be given a verbal warning.
2. Students who violate the policy more than once, will be asked to place their phone in the charging station.
3. Students who habitually violate the policy will be given a written warning and will no longer be allowed to use their phone in class. You will be expected to keep your phone in the charging station area.



Resources

- PCCC Student Code of Conduct
- COS Flyer
- NJCAN Flyer
- NJ Community College Opportunity Grant
- Ten Tips to Success
- Work Search Websites
- Information on HiSET
- 2NDFLOOR Youth Helpline
- Crisis Text Line

Note: Resource materials listed above, except the PCCC Code of Conduct, will be provided at in-person orientation sessions. For students completing orientation virtually, you will be emailed the PCCC Student Code of Conduct and expected to read it on your own. We can email you any of the other resources upon request. Otherwise we will provide them to you if we return to class.



Forms

- Participant Intake*
- Participation Agreement*
- CE Course Registration*
- Media Release*
- FERPA Consent*
- W9 Form (Needed for Stipend)*
- Sample Attendance Record

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
Basic Financial Statements,
Management's Discussion and Analysis and
Schedules of Expenditures of Federal Awards
and State Financial Assistance
For the Years Ended June 30, 2021 and 2020
(With Independent Auditor's Report)



DONOHUE, GIRONDA,
DORIA & TOMKINS, LLC

CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020
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PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020
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DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Passaic County Community College
Paterson, New Jersey

Report on Financial Statements

We have audited the accompanying financial statements of the business-type activities of Passaic County Community College (the "College"), a component unit of Passaic County, New Jersey, and the Passaic County Community College Foundation, Inc. (the "Foundation"), a discretely presented component unit of the College as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 and 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. The financial statements of the discretely presented component unit was not audited in accordance with *Government Auditing Standards*.

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 College and the Foundation, the discretely presented component unit of the College as of June 30, 2020 and 2019, and the respective changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 - 12 and required pension and post-retirement medical benefits information on pages 48 - 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the College's basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by 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 Office of Management and Budget Circular 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 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*

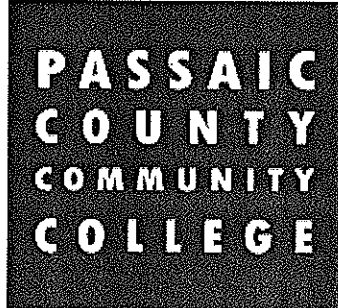
In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2022, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements 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 the College's internal control over financial reporting and compliance.

Donohue, Gironde, Doria & Tomkins LLC

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

Bayonne, New Jersey
February 24, 2022

**PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**



**PASSAIC COUNTY COMMUNITY COLLEGE
Management Discussion and Analysis**

The Management Discussion and Analysis (MD&A) represents Passaic County Community College's (the "College's") financial performance during the fiscal years ending June 30, 2021 and 2020 with comparative information from previous fiscal years. This discussion is prepared by management and should be read in conjunction with the financial statements and notes, which follow this section.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

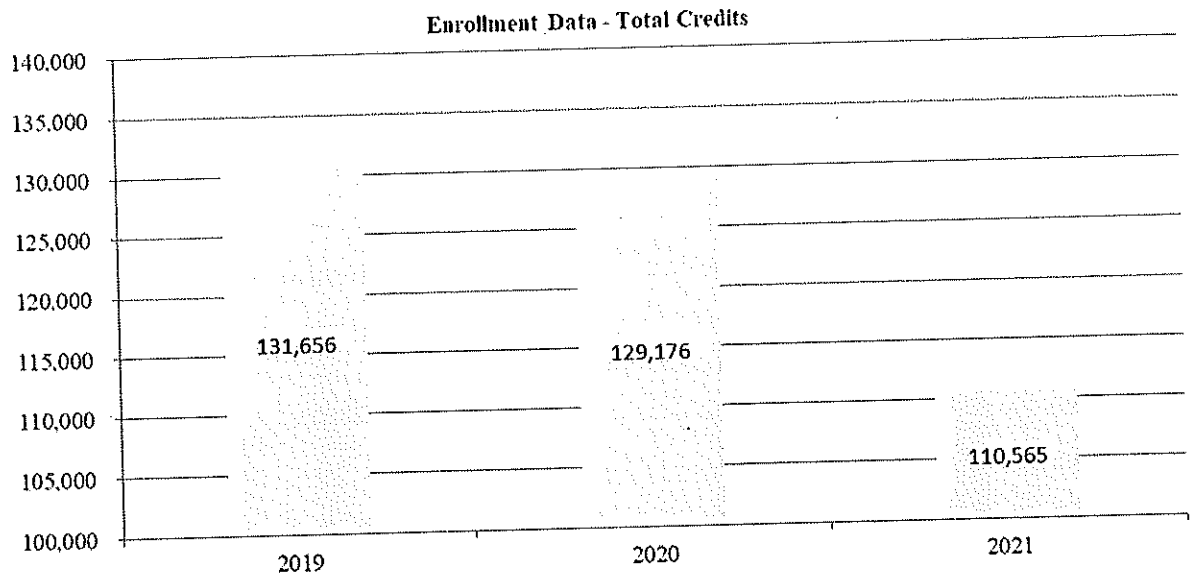
Enrollment

For the year ended June 30, 2021 as compared to 2020 and 2019, the College's credit hour enrollment decreased 14.41 percent as compared to 2020 and decreased 16.02 percent as compared to 2019.

The College's credit hour enrollment is comprised primarily of students enrolled in credit programs which generate full-time equivalent credits (FTEs). A full-time equivalent student represents a student or combination of students registered for thirty (30) credits. The decline in enrollment is a local, national and cyclical trend. Credits for enrolled students decreased by 14.41 percent or 18,611. The decline is due in part to the choice of jobs over college, and the COVID-19 pandemic. Potential and former students are forgoing education for higher paying jobs that do not require credentials such as a degree or certificate. Also, the College has a very diverse student population that includes undocumented students. Additionally, the current national discussion on immigration policy has had a negative impact on enrollment.

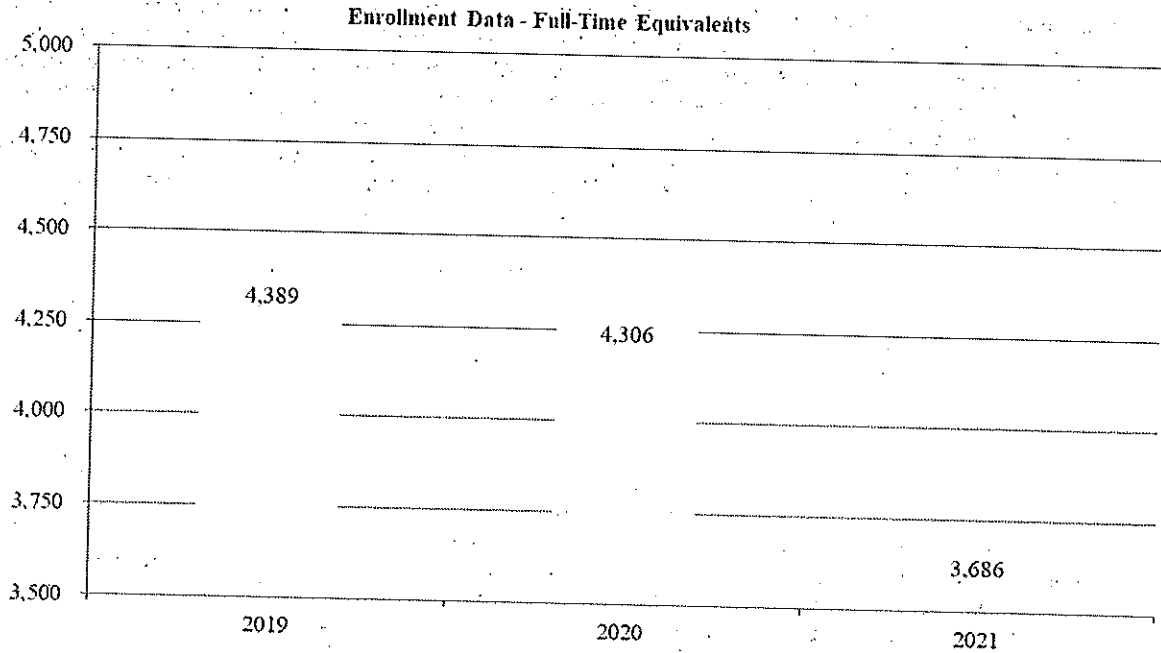
Year Ended June 30,	Total Credits			Full-Time Equivalents (FTE)		
	Total	Total	Percentage	Total	Total	Percentage
2021	110,565	-18,611	-14.41%	3,686	-620	-14.40%
2020	129,176	-2,480	-1.88%	4,306	-83	-1.89%
2019	131,656	-5,369	-3.92%	4,389	-179	-3.92%

The following chart shows the total credits for the years ended June 30, 2019, 2020 and 2021:

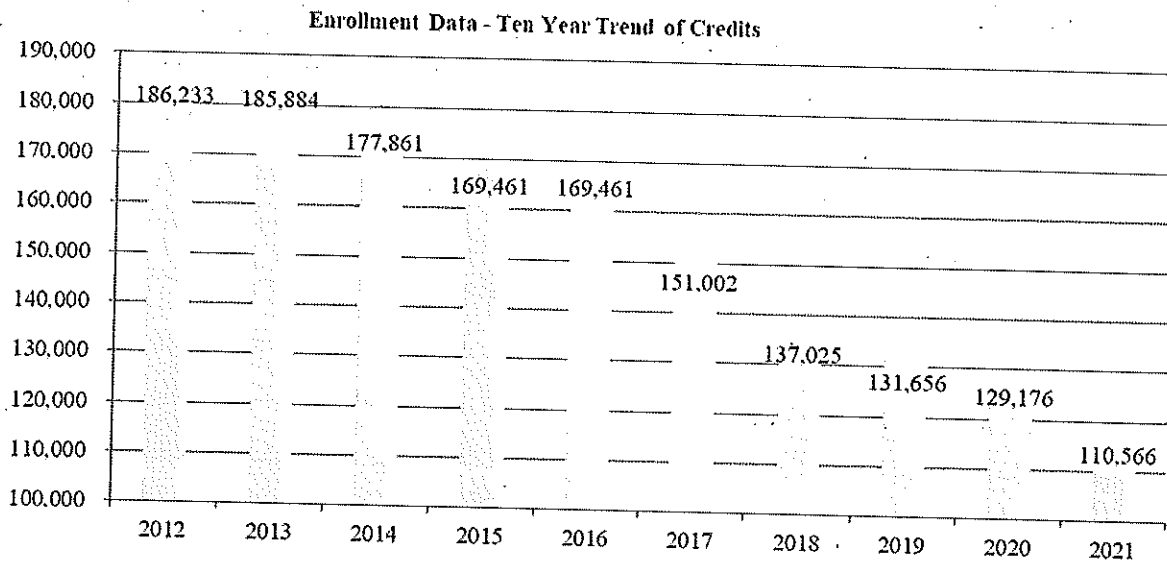


**PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

The following chart shows the full-time equivalent (FTE) students for the years ended June 30, 2019, 2020 and 2021:

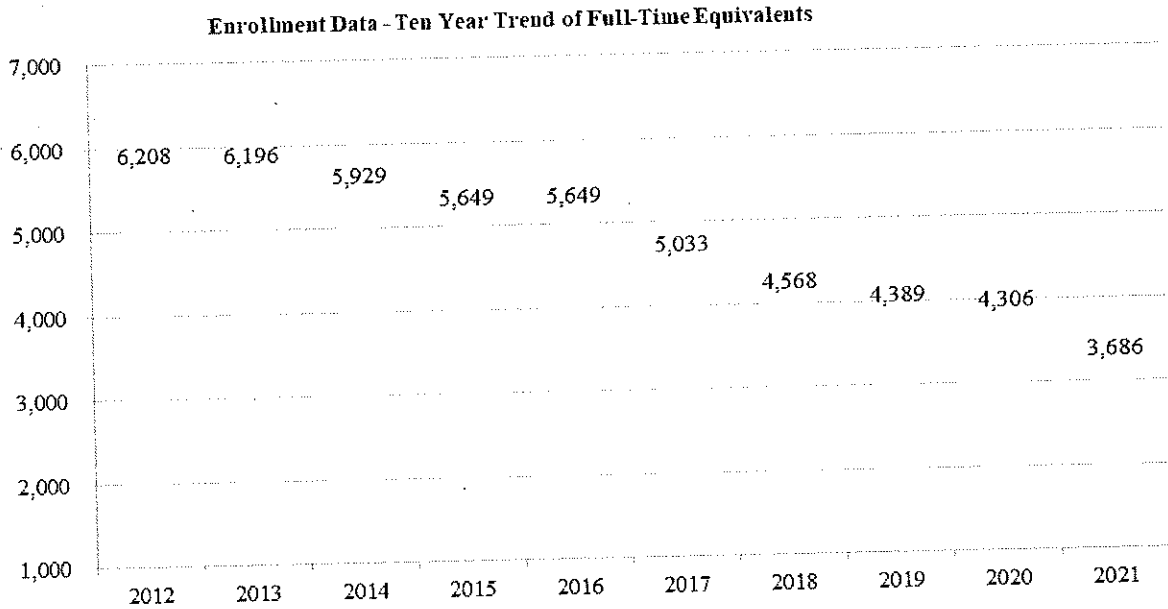


The following chart shows the total credits for the ten years ended June 30, 2012 through 2021:



PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

The following chart shows the full-time equivalent (FTE) students for the ten years ended June 30, 2012 through 2021:



Tuition Rates

The College's tuition rate continues as a low-cost alternative for residents of Passaic County to receive a quality education. The College charged \$177 per credit hour in the fiscal year 2021. In the previous years, the College charged \$177 per credit hour in the fiscal year 2020, \$126 per credit hour in the fiscal year 2019, \$123 per credit hour in the fiscal year 2018, and \$118.50 per credit hour in the fiscal year 2017.

Net Position and Liabilities

The following table represents the net position and liabilities of the College as of June 30, 2021, 2020, and 2019. Total assets increased from \$89.6 million to \$96.7 million, an increase of \$7.1 million or 8%. Total current assets increased significantly from \$8.6 million to \$17.7 million, an increase of \$9.1 million or 105.9%. This was due primarily to the increase in accounts receivable from the federal funds. Total liabilities decreased from \$38.2 million to \$35.3 million, a decline of \$2.8 million or 7.4%, despite implementing GASB Statement No. 68 ("GASB 68") and GASB Statement No. 71 ("GASB 71"), which required the College to present its net pension liability (see note 6) in the fiscal year 2017. The decrease in liabilities is due to the decrease in capital lease and pension liabilities. The net position serves as a valuable indicator of whether the financial position of the College is improving or deteriorating. As shown below, the College's financial position has improved significantly over the previous fiscal year. Net position increased from \$46.4 million to \$56 million, an increase of \$9.6 million or 20.7%. This improvement is due primarily to the receipt of the Higher Education Emergency Relief Fund (HEERF), Coronavirus Relief Funds CRF) and the Government's Emergency Education Relief Fund (GEERF). The exhibit below presents the assets, liabilities, and net position as of June 30, 2021, 2020, and 2019 were as follows:

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>	<u>2019</u>
ASSETS			
Current Assets:			
Cash	\$ 4,388,443	\$ 5,744,892	\$ 3,056,612
Accounts Receivable	699,118	644,792	685,384
Grants Receivable	12,110,950	1,612,928	1,024,391
Due from the State of New Jersey	303,502	320,267	334,642
Due from County of Passaic	-	-	2,868,804
Other Receivables	49,951	94,559	181,162
Prepaid Expenses	244,820	195,371	146,741
Total Current Assets	<u>17,796,784</u>	<u>8,612,809</u>	<u>8,297,736</u>
Capital Assets, Net	<u>78,971,340</u>	<u>80,961,798</u>	<u>83,104,076</u>
Total Assets	<u>96,768,124</u>	<u>89,574,607</u>	<u>91,401,812</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>1,844,446</u>	<u>1,290,878</u>	<u>1,231,578</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	2,775,086	2,709,545	3,322,847
Accrued Salaries and Benefits	463,174	663,283	435,723
Other Accrued Expenses	80,863	94,310	33,611
Compensated Absences	878,702	890,775	719,518
Unearned Revenue	1,357,021	2,525,579	926,804
Capital Lease Payable	335,000	320,000	305,000
Total Current Liabilities	<u>5,889,846</u>	<u>7,203,492</u>	<u>5,743,503</u>
Noncurrent Liabilities:			
Deposits Held in Custody for Others	1,353,431	861,823	1,031,687
Reserve for Expenses	231,600	285,100	231,600
Total Noncurrent Liabilities	<u>1,585,031</u>	<u>1,146,923</u>	<u>1,263,287</u>
Long-Term Liabilities:			
Long Term Capital Lease Payable	10,820,000	11,155,000	11,475,000
Long Term Compensated Absences	1,410,947	1,226,867	1,377,220
Net Pension Liability	15,727,185	17,430,131	20,733,900
Total Long-Term Liabilities	<u>27,958,132</u>	<u>29,811,998</u>	<u>33,586,120</u>
Total Liabilities	<u>35,433,009</u>	<u>38,162,413</u>	<u>40,592,910</u>
DEFERRED INFLOWS OF RESOURCES	<u>7,160,743</u>	<u>6,276,496</u>	<u>3,915,481</u>
NET POSITION			
Net Investment in Capital Assets	67,816,340	69,486,798	71,324,076
Restricted	22,735	22,735	492,735
Unrestricted	(11,820,257)	(23,082,957)	(23,691,812)
Total Net Position	<u>\$ 56,018,818</u>	<u>\$ 46,426,576</u>	<u>\$ 48,124,999</u>

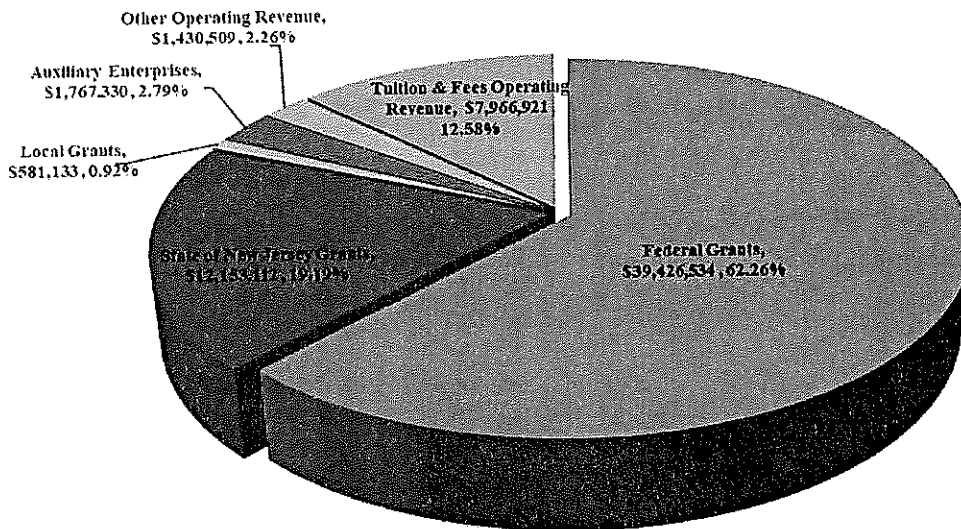
**PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Revenue

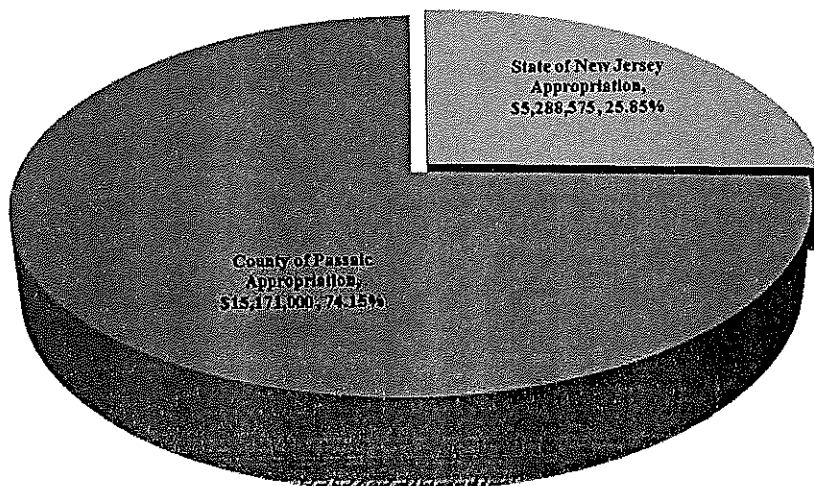
The College received revenue from the following main sources:

- Tuition and Fee Revenue;
- Federal Grants;
- State of Grants;
- Local Grants;
- Auxiliary Enterprises;
- Other Operating Revenue;
- State Appropriation; and
- County Appropriation.

Operating Revenue for the Fiscal Year Ended June 30, 2021



Non-operating Revenue for the Fiscal Year Ended June 30, 2021



PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

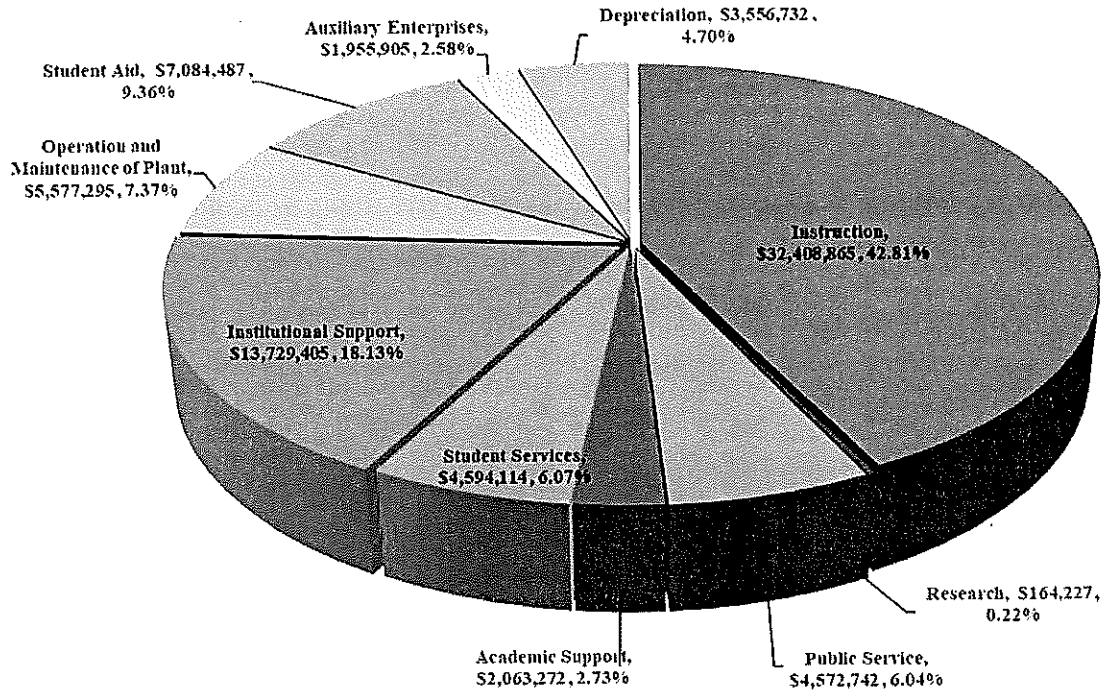
Revenue, Expenses and Changes in Net Position

While enrollment declined, total operating revenue increased from \$45.7 million to \$63.3 million, an increase of \$17.6 million or 39%. The increase in revenue is due primarily to federal grant awards related to COVID-19 pandemic relief. Federal grant awards increased \$15.3 million (64%) to \$39.4 million in 2021 from \$24.1 million in 2020. A detail of revenues and net position is as follows:

	2021	2020	2019
OPERATING REVENUES			
Student Tuition and Fees	\$ 24,156,617	\$ 26,423,125	\$ 25,975,392
Less: Scholarship Allowance	(16,189,696)	(19,080,564)	(16,680,752)
Net Tuition and Fees	<u>7,966,921</u>	<u>7,342,561</u>	<u>9,294,640</u>
Federal Grant Awards	39,426,534	24,109,582	21,589,198
State Financial Assistance	12,153,112	9,286,526	7,000,302
Local and Sponsored Programs	581,133	636,516	498,804
Auxiliary Services	1,767,330	2,022,585	2,239,023
Other Operating Revenues	1,430,509	2,308,926	3,161,118
Total Operating Revenues	<u>63,325,539</u>	<u>45,706,696</u>	<u>43,783,085</u>
OPERATING EXPENSES			
Instruction	32,408,865	28,411,747	27,481,016
Research	164,227	203,214	184,178
Public Service	4,572,742	3,428,447	2,635,765
Academic Support	2,063,272	2,090,844	2,003,409
Student Services	4,594,114	5,342,537	5,062,159
Institutional Support	13,729,405	13,766,491	14,230,712
Operation and Maintenance of Plant	5,577,295	6,252,254	6,801,111
Student Aid	7,084,487	3,039,103	3,467,952
Auxiliary Enterprises	1,955,905	2,064,209	2,314,764
Depreciation	3,556,732	4,012,655	4,186,317
Total Operating Expenses	<u>75,707,044</u>	<u>68,611,501</u>	<u>68,367,383</u>
Loss from Operations	(12,381,505)	(22,904,805)	(24,584,298)
NONOPERATING REVENUES			
State of New Jersey Appropriations	5,288,575	5,530,336	6,099,273
Passaic County Appropriations	15,171,000	14,729,116	14,300,113
Nonoperating Revenues	<u>20,459,575</u>	<u>20,259,452</u>	<u>20,399,386</u>
Net Expense and Changes in Net Position Before Capital Appropriations	8,078,070	(2,645,353)	(4,184,912)
Capital Appropriations	1,182,454	641,833	3,566,548
Minor Capital Appropriations	<u>331,718</u>	<u>305,097</u>	<u>535,506</u>
Change in Net Position	9,592,242	(1,698,423)	(82,858)
Net Position, July 1	46,426,576	48,124,999	48,207,857
Net Position, June 30	<u>\$ 56,018,818</u>	<u>\$ 46,426,576</u>	<u>\$ 48,124,999</u>

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

Operating Expenses for the Fiscal Year Ended June 30, 2021



- Tuition and fees experienced a decrease of \$2.2 million primarily due to an enrollment decline attributed the COVID-19 pandemic. Revenues from the State Appropriation decreased by \$241,761 and the County Appropriation increased by \$441,884.
- Federal grants increased by \$15.3 million primarily due to federal grant funding related to COVID-19 pandemic relief. The College received \$17.1 million from the COVID-19 Education Stabilization Fund comprised of \$16.8 million from the Higher Education Emergency Relief Fund (HEERF) and \$287,657 from the Government's Emergency Education Relief Fund (GEERF). In addition, the College received \$2.3 million from the Coronavirus Relief Fund (CRF).
- Student Aid expenses increased primarily due to increase in HEERF for student aid and direct loans.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

Statement of Cash Flows

The financial health of the College can be further evaluated by reviewing the statement of cash flows. The primary purpose of the statement of cash flows is to provide relevant information about the cash receipt and cash payments made during the period. The statement of cash flows focuses on the College's ability to generate future net cash flows, its ability to meet obligations as they come due, and its ability to secure external financing.

Cash flows decreased by \$1.3 million for the year-end June 30, 2021. The first two categories, operating and noncapital Financial Activities reflect the basic operations of the College. These activities, which include tuition and fees revenue, county aid, and state appropriation net of operating expenditures, generated negative inflows for the fiscal year. Capital and related Financing Activities caused an additional shortfall in cash flows.

	<u>2021</u>	<u>2020</u>
CASH PROVIDED (USED) BY		
Operating Activities	\$ (21,573,916)	\$ (18,902,007)
Noncapital Financial Activities	20,897,683	20,143,088
Capital and Related Financing Activities	(680,216)	1,447,199
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ (1,356,449)</u>	<u>\$ 2,688,280</u>
Cash Balance - Beginning of Year	<u>5,744,892</u>	<u>3,056,612</u>
Cash Balance - End Of Year	<u>\$ 4,388,443</u>	<u>\$ 5,744,892</u>

Capital Assets

As of June 30, 2021, the College had approximately \$78.9 million invested in net capital assets. Total capital assets of \$121.9 million consist of land, construction in progress, building and improvement, and machinery and equipment. These assets have accumulated depreciation of \$42.9 million. In 2021, there were net capital asset addition in the amount of \$1.56 million, which includes costs for the equipment and construction in progress, and net depreciation expense of \$3.6 million.

A comparison of capital assets, net of depreciation, is summarized below:

	<u>2021</u>	<u>2020</u>
Land	\$ 1,967,634	\$ 1,967,634
Construction in Progress	2,354,374	1,750,818
Buildings and Improvements	109,277,014	109,277,014
Machinery and Equipment	8,254,455	7,291,737
Accumulated Depreciation	<u>(42,882,137)</u>	<u>(39,325,405)</u>
Total at Historical Cost	<u>\$ 78,971,340</u>	<u>\$ 80,961,798</u>

**PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Financial Outlook

Community colleges continue to be at the forefront of offering affordable quality education to students. While enrollment is down, the college administration's outlook is positive the future of PCCC. While we anticipate enrollment of new students to be challenging for the next several years, the College has, and will continue to, actively manage staffing to match revenue. Improvements in student retention and success should mitigate the potentially lower new student enrollment. In addition, the administration is still very excited about our developing relationship with Ramapo College of New Jersey (Ramapo). The 3+1 agreement with Ramapo, which began in fall 2020, allows students to take three (3) years of course work at Passaic County Community College and then the fourth year taught at Ramapo. This will enable students to earn an associate's and a bachelor's degree significantly reduced cost; this initiative is anticipated to increase enrollment.

During the finalization of this report, the administration successfully came to terms with two of its three bargaining units, and an agreement with the third, the faculty union, is imminent. These settlements are for three years. This accomplishment is critical as it will create stability and sustain culture. Furthermore, the development of a revised strategic plan is underway. The timing of this critical endeavor is most appropriate as the College's financial position is suitable for leadership to aggressively address the new strategic plan.

PCCC has secured significant federal and state funding for projects related to student success from the United States Department of Education and the New Jersey Office of the Secretary of Higher Education. The latest project is titled PCCC-VOICES (Virtual Options for Institutional Change and Educational Success). The project's three concurrent strategies will connect urban high school students to postsecondary education, offer non-traditional students more flexible, hybrid options for accessing their coursework, and expand dual enrollment opportunities for students in low-income, urban school districts situated in Opportunity Zones. Through innovative technology, the Project will reduce disease transmission, implement safe and effective instructional delivery models, enable safe in-person learning, and expand remote learning opportunities. The improved instructional model will lessen the impact of COVID-19 and future challenges.

Additionally, administration and faculty will continue to use the HEERF to fund the cost of education for students in need and offer support for additional resources such as student laptops and course materials. Furthermore, some federal aid will be invested to continue updating obsolete analog audiovisual systems in classrooms to allow integration of current and future technology tools, including new maintenance-free projectors and updated control systems. The smart classrooms will provide connectivity to enhance the classroom experience for students and faculty.

Effective fiscal year 2022, the funding formula for distributing state of New Jersey funding to community colleges has been significantly changed for the first time in twenty years. These revisions correct inequities and provide an over twenty percent increase for the College. In addition, the County of Passaic continues to provide strong support for the college operations.

Despite what most see as challenging years for all of higher education, and community colleges in particular, we believe PCCC is well positioned to thrive.

Contacting the District

This financial report is designated to provide our users of financial statements with a general overview of the College's finance and to show the College's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Passaic County Community College, One College Boulevard, Paterson, NJ 07505.

BASIC FINANCIAL STATEMENTS

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
STATEMENTS OF NET POSITION
JUNE 30, 2021 AND 2020

	2021	2020
ASSETS		
Current Assets:		
Cash	\$ 4,388,443	\$ 5,744,892
Accounts Receivable	699,118	644,792
Grants Receivable	12,110,950	1,612,928
Due from the State of New Jersey	303,502	320,267
Other Receivables	49,951	94,559
Prepaid Expenses	244,820	195,371
Total Current Assets	17,796,784	8,612,809
Capital Assets, Net	78,971,340	80,961,798
Total Assets	96,768,124	89,574,607
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Liabilities	1,844,446	1,290,878
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,775,086	2,709,545
Accrued Salaries and Benefits	463,174	663,283
Other Accrued Expenses	80,863	94,310
Current Portion of Long-term Obligations:		
Compensated Absences	878,702	890,775
Capital Lease Payable	335,000	320,000
Unearned Revenue	1,357,021	2,525,579
Total Current Liabilities	5,889,846	7,203,492
Noncurrent Liabilities:		
Deposits Held in Custody for Others	1,353,431	861,823
Reserve for Expenses	231,600	285,100
Total Noncurrent Liabilities	1,585,031	1,146,923
Long-term Liabilities:		
Capital Lease Payable	10,820,000	11,155,000
Compensated Absences	1,410,947	1,226,867
Net Pension Liability	15,727,185	17,430,131
Total Long-Term Liabilities	27,958,132	29,811,998
Total Liabilities	35,433,009	38,162,413
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Liabilities	7,160,743	6,276,496
NET POSITION		
Net Investment in Capital Assets	67,816,340	69,486,798
Restricted	22,735	22,735
Unrestricted	(11,820,257)	(23,082,957)
Total Net Position	\$ 56,018,818	\$ 46,426,576

See Accompanying Notes to Financial Statements.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
STATEMENTS OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
OPERATING REVENUES		
Student Tuition and Fees	\$ 24,156,617	\$ 26,423,125
Less: Scholarship Allowance	<u>(16,189,696)</u>	<u>(19,080,564)</u>
Net Tuition and Fees	7,966,921	7,342,561
Federal Grant Awards	39,426,534	24,109,582
State Financial Assistance	12,153,112	9,286,526
Local and Sponsored Programs	581,133	636,516
Auxiliary Services	1,767,330	2,022,585
Other Operating Revenues	<u>1,430,509</u>	<u>2,308,926</u>
Total Operating Revenues	<u>63,325,539</u>	<u>45,706,696</u>
OPERATING EXPENSES		
Instruction	32,408,865	28,411,747
Research	164,227	203,214
Public Service	4,572,742	3,428,447
Academic Support	2,063,272	2,090,844
Student Services	4,594,114	5,342,537
Institutional Support	13,729,405	13,766,491
Operation and Maintenance of Plant	5,577,295	6,252,254
Student Aid	7,084,487	3,039,103
Auxiliary Enterprises	1,955,905	2,064,209
Depreciation	<u>3,556,732</u>	<u>4,012,655</u>
Total Operating Expenses	<u>75,707,044</u>	<u>68,611,501</u>
Loss from Operations	(12,381,505)	(22,904,805)
NONOPERATING REVENUES		
State of New Jersey Appropriations	5,288,575	5,530,336
Passaic County Appropriations	<u>15,171,000</u>	<u>14,729,116</u>
Nonoperating Revenues	<u>20,459,575</u>	<u>20,259,452</u>
Net (Expense) and Changes in Net Position		
Before Capital Appropriations	8,078,070	(2,645,353)
Capital Appropriations	1,182,454	641,833
Minor Capital Appropriations	<u>331,718</u>	<u>305,097</u>
Change in Net Position	9,592,242	(1,698,423)
Net Position, July 1	46,426,576	48,124,999
Net Position, June 30	<u>\$ 56,018,818</u>	<u>\$ 46,426,576</u>

See Accompanying Notes to Financial Statements.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Tuition and Fees	\$ 24,102,291	\$ 26,463,717
Government Grants	40,535,813	35,164,543
Grant Payments	(51,960,634)	(33,496,212)
Payments to Suppliers	(5,186,655)	(17,597,025)
Payments for Employee Salaries and Benefits	(30,322,820)	(31,696,172)
Auxiliary Service Receipts	1,764,827	2,039,518
Auxiliary Service Payments	(1,957,006)	(2,051,632)
Other Receipts	1,450,268	2,271,256
Net Cash Used in Operating Activities	(21,573,916)	(18,902,007)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
State of New Jersey Appropriations	5,288,575	5,530,336
Passaic County Appropriations	15,171,000	14,729,116
Deposits Held in Custody for Others Received	491,608	14,889
Deposits Held in Custody for Others Refunded	-	(184,753)
Reserve for Expenses Proceeds	-	53,500
Reserve for Expenses Payments	(53,500)	-
Net Cash Provided by Noncapital Financing Activities	20,897,683	20,143,088
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of Capital Assets	(1,542,670)	(1,758,438)
Capital Lease Payments	(320,000)	(305,000)
Capital Appropriations	1,182,454	3,510,637
Net Cash (Used) Provided by Capital and Related Financing Activities	(680,216)	1,447,199
Net (Decrease) Increase in Cash	(1,356,449)	2,688,280
Balance, July 1	5,744,892	3,056,612
Balance, June 30	\$ 4,388,443	\$ 5,744,892

See Accompanying Notes to Financial Statements.

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PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
RECONCILIATION OF LOSS FROM OPERATIONS TO NET CASH		
USED IN OPERATING ACTIVITIES		
Loss from Operations	\$ (12,381,505)	\$ (22,904,805)
Adjustments to Reconcile Loss from Operations to:		
Net Cash Used in Operating Activities:		
Depreciation Expense	3,556,732	4,012,655
Minor Capital Appropriations	331,718	305,097
(Increase) Decrease in Assets:		
Accounts Receivable	(54,326)	40,592
Due from State of New Jersey	16,765	14,375
Grants Receivable	(10,498,022)	(588,537)
Other Receivables	44,608	86,603
Prepaid Expenses	(49,449)	(48,630)
(Increase) Deferred Outflows of Resources:		
Deferred Pension Liability	(553,568)	(59,300)
Increase (Decrease) in Liabilities:		
Accounts Payable	44,440	(725,241)
Accrued Salaries and Benefits	(200,109)	227,560
Other Accrued Liabilities	(13,447)	60,699
Compensated Absences	172,007	20,904
Unearned Grant Revenue	(1,143,709)	1,706,081
Unearned Revenue	(27,352)	(107,306)
Net Pension Liability	(1,702,946)	(3,303,769)
Increase (Deferred) Inflows of Resources:		
Deferred Pension Liability	884,247	2,361,015
Total Adjustments	(9,192,411)	4,002,798
Net Cash Used in Operating Activities	\$ (21,573,916)	\$ (18,902,007)
Non-Cash Investing, Capital and Financing Activities:		
(Decrease) Increase in Allowance for Uncollectible Accounts	\$ (901,678)	\$ 1,860,019

PASSAIC COUNTY COMMUNITY COLLEGE FOUNDATION, INC.
(A Component Unit of Passaic County Community College)
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

	2021	2020
ASSETS		
Current Assets:		
Cash	\$ 88,464	\$ 89,767
Cash Equivalents - Held by Passaic County Community College	583,263	173,196
Certificate of Deposit	135,992	134,924
Accounts Receivable	-	115,564
Contribution Receivable	-	27,500
Total Current Assets	807,719	540,951
CAPITAL ASSETS, NET	4,695,064	4,763,752
Total Assets	\$ 5,502,783	\$ 5,304,703
LIABILITIES AND NET ASSETS		
Liabilities:		
Current Liabilities:		
Accounts Payable	\$ 5,900	\$ 5,800
Mortgage Payable	276,017	261,965
Total Current Liabilities	281,917	267,765
Long-Term Liabilities:		
Long Term Mortgage Payable	1,275,693	1,552,065
Total Long-Term Liabilities	1,275,693	1,552,065
Total Liabilities	1,557,610	1,819,830
Net Assets:		
Without Donor Restrictions	3,677,420	3,262,180
With Donor Restrictions	267,753	222,693
Total Net Assets	3,945,173	3,484,873
Total Liabilities and Net Assets	\$ 5,502,783	\$ 5,304,703

See Accompanying Notes to Financial Statements.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Passaic County Community College (the "College"), a component unit of Passaic County, New Jersey was established as a unit of the New Jersey Master Plan for Higher Education and is one of nineteen New Jersey county colleges. The College offers pre-baccalaureate preparation (A.S. and A.A. degrees) as well as programs and certificates which are designed to prepare students for employment (A.A.S. degrees). The purpose of the College is to offer high quality programs and services which are affordable, accessible, and community centered. All programs and services are designed to meet the educational needs of a diverse community and to promote the economic, technological, cultural, social and civic development of Passaic County and its service areas.

Reporting Entity

These financial statements present the College, (a Component Unit of Passaic County, New Jersey), and its discretely presented component unit, Passaic County Community College Foundation, Inc.

Component Unit

The College 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.

Passaic County Community College Foundation, Inc (the "Foundation") was organized under a separate Board of Trustees from the College in 1976 for the benefit of the College, faculty and students of the College, and the community. The primary function of the Foundation is to obtain contributions and award scholarships. The Board is responsible for their own accounting and finance related activities; however, the College's governing board has fiscal responsibility over the Foundation. The financial activities of the Foundation have been discretely presented. Separate financial statement of the Foundation may be obtained through the College.

Basis of Presentation

The College's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments, including public colleges and universities, through its pronouncements (Statements and Interpretations). The College is also required to follow Accounting Principle Boards (APB) opinions and, Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure, unless those pronouncements conflict with or contradict GASB pronouncements. The College has the option to apply FASB pronouncements and APB opinions issued after November 30, 1989 and the College has chosen to do so. The more significant accounting policies established in GAAP and used by the college is discussed on the following page.

The College prepares its financial statements in accordance with GASB Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis for Public Colleges and Universities*.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting

The accompanying financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or noncurrent) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are generally recognized when earned and expenses are recognized at the time the liability is incurred, regardless of when the related cash flows take place.

State and County appropriations are reported as a business-type activity. Business type activities are required to be used for operations for which a fee is charged to external users for good or services and the activity is financed with debt that is solely secured by a pledge of the net revenues, State and County appropriations are recognized as revenue in the year in which the appropriation is first made available for use. Grants and donations are recognized as revenue as soon as all eligibility requirements imposed by the provider has been set.

Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash and short-term, highly liquid investments with originally maturities of three months or less from the date of acquisition.

Accounts Receivable

Accounts receivable primary consist of tuition and fee charges to students and charge backs due from counties. Accounts receivable are recorded net of an estimated uncollectible amounts.

Grants Receivable

Grants receivable represent amounts expended under grants awarded to the College and have been recorded as revenues as expended.

Capital Assets

Capital assets include land, land improvements, buildings and equipment. Such assets are recorded at historical cost at the date of acquisition. Donated capital assets are recorded at their acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add value to the asset are not capitalized. Major outlays for capital assets are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings	15-30 Years
Improvements	7-30 Years
Equipment and Fixtures	3-7 Years
Vehicles	5 Years

Accounts Payable and Accrued Liabilities

Accounts payable consists or amounts due to vendors for goods and services received prior to June 30. Accrued liabilities consist of salaries and benefits payable.

Unearned Revenue

Tuition and fee revenues collected during the fiscal year which relate to the period after the fiscal year end have been recognized as deferred revenues. In addition, income from federal, state and local grants is considered unearned until recognized over the periods to which the expenses relate.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

The College accounts for compensated absences (e.g., unused vacation, sick leave) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB), "Accounting for Compensated Absences". A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

College's employees are granted varying amounts of vacation and sick leave in accordance with the College's personnel policy. Upon termination, employees are paid for accrued vacation. The College's policy permits employees to accumulate unused sick leave and carry forward the full amount to subsequent years. Upon retirement employees shall be paid by the College for the unused sick leave in accordance with the College's agreements with the various employee unions. In the Statement of Net Position, the liabilities are reported in two components – current (amounts due within one year) and noncurrent (amounts due in more than one year.)

Compensated absences are those absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered, and that are not contingent on a specific event outside the control of the College and its employees, is accrued as employees earn the rights to the benefit.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense of the Public Employees Retirement System (PERS) information about the fiduciary net position of the retirement systems sponsored and administered by the State of New Jersey and additions to/deductions from these retirement systems' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows and/or inflows of resources. These separate financial statement elements, deferred outflows and/or inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) and/or inflow of resources (revenue) until then. The College has one item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the statement of net position and result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

Net Position

Net Position is classified as net position and displayed in three components:

Net Investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the use either by (1) external group such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position(Continued)

Permanent endowments or permanent fund principal amounts included in the statement of net position requires related restricted net assets to be displayed in two additional components – expendable and nonexpendable. *Nonexpendable* amounts are those that are required to be retained in perpetuity. All other permanent endowment amounts are reported as *expendable* amounts.

Unrestricted net position - All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Revenue Recognition

Student tuition and fees are presented net of scholarships applied to student accounts, while other payments made directly to students are presented as scholarship expense and are recognized in the period earned.

Grants and contracts revenue is comprised mainly of revenues received from grants from the State of New Jersey and the federal government and are recognized as the related expenses are incurred. Amounts received from grants which have not yet been earned under the terms of the agreement are recorded as unearned revenue in the accompanying financial statements. Revenue from state and county appropriations is recognized in the fiscal year during which the State of New Jersey and Passaic County appropriates the funds to the College.

Classification of Revenue and Expenses

Revenues and expenses are those that serve the College’s principal purpose and generally result from exchange transactions, such as payment received for services and payment made for the purchase of goods and services. Operating revenues include: (1) student tuition and fees, net of scholarship allowances; (2) sales and services of auxiliary enterprises; and (3) most federal, state, and local grants and contracts. Nonoperating revenues include activities that have the characteristics of non-exchange transactions, such as operating and capital appropriations from the state and county and net investment income.

County of Passaic Capital Support

Passaic County is responsible for the issuance of Bonds and Notes for the College’s capital expenditures which are financed by Bond Ordinances. Passaic County is also responsible for the payment of interest on issued debt and the retirement of such obligations. Accordingly, the debt is reported in the financial statements of Passaic County and is not included in the accompanying financial statements of the College. Passaic County adopts capital ordinances to fund certain capital expenditures of the College. The College receives Passaic County Bond monies to fund its plant expenditures. Unexpended money in the current year is generally available for capital expenditures in subsequent years.

Income Taxes

The College is exempt from federal income taxes under Internal Revenue Code Section 115.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure 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 those estimates.

Reclassifications

Certain amounts have been reclassified to the financial statements for the year ended June 30, 2020 to conform to current year presentation.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued Accounting Pronouncements to be implemented in future years

The Government Accounting Standards Board (GASB) has issued pronouncements prior to June 30, 2021, that have effective dates that may impact future financial presentations; however, the impact of the implementation of each of the statements below to the College's financial statements has not been assessed at this time.

- GASB Statement No. 87, *Leases*. The objective of the statement is to improve the accounting and financial reporting for leases by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. Inflows of resources or outflows of resources will be recognized based on the payment provisions of the contract. The statement establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset.

Effective Date: The requirements of this Statement are effective date was postponed to fiscal years beginning after June 15, 2020.

- GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. The College believes this Statement may impact the reporting of certain interest payments previously recorded as capital expenditures.

- GASB Statement No. 91, *Conduit Debt Obligations*. This Statement establishes a single method of reporting conduit debt obligations by issuers to eliminate diversity in practice.

Effective Date: The requirements of this Statement are effective for periods beginning after December 15, 2021.

- GASB Statement No. 92, *Omnibus 2020*. This Statement addresses a variety of topics and includes specific provisions about the following: (1) the effective date of GASB Statement No. 87, *Leases*, and Implementation Guide 2019-3, *Leases*, reinsurance recoveries, and terminology used to refer to derivative instruments (the requirements of this topic are effective upon issuance); (2) the applicability of GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits; (3) the applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements; (4) measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; (5) reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; (6) reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature; and terminology used to refer to derivative instruments.

Effective Date: The requirements related to the application of these topics are for fiscal years beginning after June 15, 2021, unless specifically noted to be effective upon issuance.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued Accounting Pronouncements to be implemented in future years (Continued)

- GASB Statement No. 93, *Replacement of Interbank Offered Rates*. This Statement addresses accounting and financial reporting implications that result from the replacement of an interbank offered rate.

Effective Date: The requirements of this Statement, except for paragraph 11b, are effective for reporting periods beginning after June 15, 2020. The requirement in paragraph 11b is effective for reporting periods ending after December 31, 2021. All requirements have been postponed by one year. Earlier application is encouraged.

- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This Statement addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs).

Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. Earlier application is encouraged.

- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments).

Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. Earlier application is encouraged.

- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

Effective Date: The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately. The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

**PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

NOTE 2. CASH AND CASH EQUIVALENTS

For purposes of the Statement of Cash Flows, the College considers cash and cash equivalents to be currency on hand, demand deposits with banks, and investment accounts and liquid investments with a maturity of three months or less when purchased.

The College has adopted a cash management plan that requires it to deposit public funds into institutions located in New Jersey by the Federal Deposit Insurance Corporation ("FDIC") or in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect Governmental Units from loss of funds on deposit with a failed banking institution in New Jersey.

N.J.S.A. 17:9-41 et. Sec. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include Savings and Loan institutions, banks (both state and national banks) and savings banks the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of Governmental Units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the Governmental Units.

All cash and cash equivalents on deposit are partially insured by the FDIC up to \$250,000 for each depository. Deposits in excess of FDIC limits are entirely insured or collateralized by a collateral pool maintained by public depositories as required by Governmental Unit Deposit Protection Act GUDPA.

As of June 30, 2021 and 2020, none of the College's bank balances of \$4,975,922 and \$6,561,354 were exposed to either custodial credit risk or foreign currency risk.

At June 30, 2021 and 2020, the College's deposits are summarized as follows:

	2021	2020
Insured - FDIC	\$ 250,000	\$ 250,000
Insured - GUDPA	4,725,922	6,311,354
	\$ 4,975,922	\$ 6,561,354

Bank deposits as of June 30, 2021 and 2020, respectively are required to be classified as to credit risk. Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the name of the College.

Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a bank failure, the College will not be able to recover deposits or collateral securities that are in the possession of an outside party. The College does not have a deposit policy for custodial credit risk. Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are:

- a) Uncollateralized.
- b) Collateralized with securities held by the pledging financial institution.
- c) Collateralized with securities held by the pledging financial institution's trust department or agent but not in the College's name.

Foreign Currency Risk - Foreign currency risk is the risk that changes in exchange rates will adversely affect deposits. None of the College's deposits as of June 30, 2021 and 2020 are held in foreign currency.

Under GUDPA, financial institutions are not required to pledge collateral for amounts covered by FDIC insurance. Noninterest-bearing transaction accounts are insured by the Dodd-Frank Deposit Insurance Provision of the FDIC. The amount noted as "GUDPA Insured" above includes deposits covered by the Dodd-Frank Provision as well as GUDPA.

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NOTE 3. ACCOUNTS AND GRANTS RECEIVABLE

At June 30, 2021 and 2020, the College's accounts receivable were as follows:

	<u>2021</u>	<u>2020</u>
Accounts Receivable:		
Tuition and Fees	\$ 32,131,667	\$ 32,979,019
Less: Allowance for Doubtful Accounts	<u>(31,432,549)</u>	<u>(32,334,227)</u>
Total Accounts Receivable	<u>\$ 699,118</u>	<u>\$ 644,792</u>

At June 30, 2021 and 2020, the College's grants receivable were as follows:

	<u>2021</u>	<u>2020</u>
Grants Receivable:		
Federal Sources	\$ 11,749,958	\$ 1,100,782
State Sources	164,866	274,749
Local Sources	<u>196,126</u>	<u>237,397</u>
	<u>\$ 12,110,950</u>	<u>\$ 1,612,928</u>

NOTE 4. CAPITAL ASSETS

The detail of capital asset activity for the year ended June 30, 2021, is as follows:

	<u>Balance at June 30, 2020</u>	<u>Additions</u>	<u>Balance at June 30, 2021</u>
Capital Assets:			
Non-Depreciable:			
Land	\$ 1,967,634	\$ -	\$ 1,967,634
Construction in Progress	<u>1,750,818</u>	<u>603,556</u>	<u>2,354,374</u>
Total Non-Depreciable Capital Assets	<u>3,718,452</u>	<u>603,556</u>	<u>4,322,008</u>
Depreciable:			
Buildings and Improvements	109,277,014	-	109,277,014
Machinery and Equipment	<u>7,291,737</u>	<u>962,718</u>	<u>8,254,455</u>
Total at Historical Cost	<u>116,568,751</u>	<u>962,718</u>	<u>117,531,469</u>
Less: Accumulated Depreciation:			
Buildings and Improvements	(33,315,705)	(2,623,813)	(35,939,518)
Machinery and Equipment	<u>(6,009,700)</u>	<u>(932,919)</u>	<u>(6,942,619)</u>
Total Accumulated Depreciation	<u>(39,325,405)</u>	<u>(3,556,732)</u>	<u>(42,882,137)</u>
Depreciable Capital Assets, Net	<u>77,243,346</u>	<u>(2,594,014)</u>	<u>74,649,332</u>
Capital Assets, Net	<u>\$ 80,961,798</u>	<u>\$ (1,990,458)</u>	<u>\$ 78,971,340</u>

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NOTE 4. CAPITAL ASSETS (Continued)

The detail of capital asset activity for the year ended June 30, 2020, is as follows:

	Balance at June 30, 2019	Additions	Balance at June 30, 2020
Capital Assets:			
Non-Depreciable:			
Land	\$ 1,967,634	\$ -	\$ 1,967,634
Construction in Progress	618,331	1,132,487	1,750,818
Total Non-Depreciable Capital Assets	2,585,965	1,132,487	3,718,452
Depreciable:			
Buildings and Improvements	108,689,284	587,730	109,277,014
Machinery and Equipment	7,141,577	150,160	7,291,737
Total Depreciable Capital Assets	115,830,861	737,890	116,568,751
Less: Accumulated Depreciation:			
Buildings and Improvements	(30,675,030)	(2,640,675)	(33,315,705)
Machinery and Equipment	(4,637,720)	(1,371,980)	(6,009,700)
Total Accumulated Depreciation	(35,312,750)	(4,012,655)	(39,325,405)
Depreciable Capital Assets, Net	80,518,111	(3,274,765)	77,243,346
Capital Assets, Net	\$ 83,104,076	\$ (2,142,278)	\$ 80,961,798

Depreciation expense was \$3,556,732 and \$4,012,655 for the years ended June 30, 2021 and 2020, respectively.

NOTE 5. UNEARNED REVENUES

At June 30, 2021 and 2020, the College's unearned revenues were as follows:

	2021	2020
Unearned Revenue:		
Tuition and Fees	\$ 190,590	\$ 215,439
Grant Revenue:		
Federal Sources	810,457	1,832,537
State Sources	23,755	5,000
Local Sources	332,219	472,603
	1,166,431	2,310,140
Total Unearned Revenue	\$ 1,357,021	\$ 2,525,579

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NOTE 6. LONG-TERM LIABILITIES

During the years ended June 30, 2021 and 2020, the following changes occurred in the College's long-term liabilities:

	Balance at June 30, 2020	Additions	Deductions	Balance at June 30, 2021	Current Portion	Noncurrent Portion
Long-Term Liabilities:						
Compensated Absences	\$ 2,117,642	\$ 421,223	\$ (249,216)	\$ 2,289,649	\$ 878,702	\$ 1,410,947
Capital Leases Payable	11,475,000	-	(320,000)	11,155,000	335,000	10,820,000
Subtotal	13,592,642	421,223	(569,216)	13,444,649	1,213,702	12,230,947
Net Pension Liability	15,727,185	-	-	15,727,185	-	15,727,185
Total Long-Term Liabilities	<u>\$ 29,319,827</u>	<u>\$ 421,223</u>	<u>\$ (569,216)</u>	<u>\$ 29,171,834</u>	<u>\$ 1,213,702</u>	<u>\$ 27,958,132</u>
	Balance at June 30, 2019	Additions	Deductions	Balance at June 30, 2020	Current Portion	Noncurrent Portion
Long-Term Liabilities:						
Compensated Absences	\$ 2,096,738	\$ 327,377	\$ (306,473)	\$ 2,117,642	\$ 890,775	\$ 1,226,867
Capital Leases Payable	11,780,000	-	(305,000)	11,475,000	320,000	11,155,000
	13,876,738	327,377	(611,473)	13,592,642	1,210,775	12,381,867
Net Pension Liability	17,430,131	-	(1,702,946)	15,727,185	-	15,727,185
Total Long-Term Liabilities	<u>\$ 31,306,869</u>	<u>\$ 327,377</u>	<u>\$ (2,314,419)</u>	<u>\$ 29,319,827</u>	<u>\$ 1,210,775</u>	<u>\$ 28,109,052</u>

Capital Leases

On December 1, 2010, the College entered into a capital lease agreement with the NJEFA for the construction of a three (3) story building on the campus of the College at Memorial Hall, Paterson, New Jersey. Under the terms of the agreement, the College paid all construction costs for the building and received reimbursement from NJEFA. NJEFA issued \$13,635,000 of New Jersey Educational Facilities Authority Revenue Bonds, Series 2010C, to finance the construction of the building, fund capitalized interest on the Bonds and to pay the cost of issuance. This bond has been defeased by issuance of Series 2020 bond.

On July 1, 2020, The Passaic County Improvement Authority (the "Authority") issued \$11,475,000 of County Guaranteed Lease Revenue Refunding Bonds, Series 2020. The Bonds are being issued by the Authority to provide funds which will be used to refund a portion of the outstanding principal amount of Series 2010C, specifically the 2010 bonds maturing on or after July 1, 2021, and pay the costs of issuance of the Bonds. The Series 2010C series has been defeased and are not recorded on the financial statements. The College and the Authority entered into a capital lease agreement, dated as of July 1, 2020 for occupancy of a three (3) story building on the campus of the College at Memorial Hall, Paterson, New Jersey.

The following is a schedule of the future minimum payments required under the lease together with their present value as of June 30, 2021:

Year Ended June 30,	Principal	Interest	Total
2022	\$ 335,000	\$ 584,806	\$ 919,806
2023	350,000	569,656	919,656
2024	365,000	553,100	918,100
2025	385,000	535,050	920,050
2026	400,000	515,613	915,613
2027 - 2031	2,355,000	2,239,000	4,594,000
2032 - 2036	3,035,000	1,552,747	4,587,747
2037 - 2041	3,930,000	664,753	4,594,753
Total	<u>\$ 11,155,000</u>	<u>\$ 7,214,725</u>	<u>\$ 18,369,725</u>

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NOTE 6. LONG-TERM LIABILITIES

Capital Leases (Continued)

When the term of this agreement has expired and the Authority has certified that all of the outstanding Bonds have been paid or provision for payment duly made, and the Trustee has certified to the Authority that all of the Outstanding Bonds, including the principal, redemption premium, if any, and interest, all swap payments.

Obligations, swap termination payments and all other obligations incurred by the Authority in connection with the project or otherwise due and owing under the indenture have been paid, or that sufficient funds for such payment in full are held in trust by the Trustee, the Authority shall transfer all its rights, title and interest in and to the building to the College by deed or deeds in form satisfactory to the Authority.

The College has also entered into subleases with the State of New Jersey and Private Industry Council of Passaic County (trading as the Workforce Development Center) to rent the entire first and second floors of the building. The term of the State and the County subleases are for ten (10) years and may be renewed at the option of the State and County for two (2) terms of ten (10) years each. The rental payments will be utilized to maintain the building and pay the basic lease payments.

NOTE 7. OPERATING LEASES

The College has entered into various lease agreements for office space, parking and teaching space. The lease commitments expire at various dates. Rent expense for the years ended June 30, 2021 and 2020 were \$1,980,818 and \$2,151,869, respectively. Indirect costs were approximately \$173,000 and \$213,000 for the years ended June 30, 2021 and 2020.

Future minimum rental commitments under these operating leases approximate the following:

Year Ended June 30,		
2022	\$	2,045,451
2023		2,056,058
2024		1,782,583
2025		1,781,970
2026		1,778,105
2027-2031		8,802,633
2032-2035		6,492,986
	\$	<u>24,739,786</u>

Rental incomes from with the State of New Jersey and Private Industry Council of Passaic County for the years ended June 30, 2021 and 2020 were \$1,232,068 and \$1,132,480, respectively. Future minimum rental income commitment for fiscal year June 30, 2022 is \$1,021,092.

NOTE 8. RETIREMENT SYSTEMS

All required employees of the College are covered by either the State of New Jersey Public Employees' Retirement System (PERS) or the Alternate Benefit Plan (ABP), which presently makes contributions to Teachers' Insurance and Annuity Association - College Retirement Equities Fund (TIAA/CREF), Hartford, MetLife, AXA Financial, ING, Prudential and VALIC. The PERS system is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits public employee retirement system. The ABP alternatives are administered by a separate Board of Trustees. Generally, all employees, except certain part-time employees, participate in one of these plans.

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NOTE 8. RETIREMENT SYSTEMS (Continued)

The PERS was established in January 1955 under the provisions of N.J.S.A. 43:15A and provides coverage to substantially all full-time employees of the College provided the employee is not a member of another State administered retirement system. Membership is mandatory for such employees and vesting occurs after 8 to 10 years of service for pension benefits and 25 years for post-retirement health care coverage.

The following represents the membership tiers for PERS:

Tier	Definition
1	Members who were enrolled prior to July 1, 2007
2	Employees eligible for enrollment after June 30, 2007 but before November 2, 2008
3	Employees eligible for enrollment after November 2, 2008 but before May 22, 2010
4	Employees eligible for enrollment after May 22, 2010 but before June 28, 2011
5	Employees eligible for enrollment after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62, tiers 3 and 4 before age 62 and tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement age of their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for their respective tiers.

According to state law, all obligations of PERS will be assumed by the State of New Jersey should the PERS be terminated.

The State of New Jersey, Department of Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of the PERS. The financial reports may be accessed via the New Jersey Division of Pensions and Benefits website at www.state.nj.us/treasury/pensions.

The contribution policy is set by N.J.S.A. 43:15A and requires contributions by active members and contributing employers. Pursuant to the provisions of Chapter 78, P.L. 2011, members contribute at a rate of 7.5%. Employers' contribution amounts are based on an actuarially determined rate. The annual employer contributions include funding for basic retirement allowances and non-contributory death benefits.

Pursuant to the provision of Chapter 78, P.L. 2011, COLA increases were suspended for all current and future retirees of all retirement system de

The College's and employees' contributions to PERS for the past three years were as follows:

Year Ended June 30,	College Contribution		Employee Contributions	Pensionable Employee Salaries
	Normal Cost and Accrued Liability	Percentage of Covered Payroll		
2021	\$ 1,055,028	15.40%	\$ 491,661	\$ 6,555,427
2020	940,944	13.50%	513,670	6,848,917
2019	1,047,438	14.65%	522,768	6,970,215

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NOTE 8. RETIREMENT SYSTEMS (Continued)

GASB Statement No. 68, *Accounting and Financial Reporting for Pension* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to Measurement Date – an amendment of GASB No. 68* require participating employers in pension plans to recognize their proportionate share of their collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions.

At June 30, 2021 and 2020, the College's net pension liability for PERS was \$15,727,185 and \$17,430,131, respectively.

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The College's proportion of the net pension liability was based on a projection of the College's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the College's proportion was 0.09600%, which was an decrease of 0.00030% from its proportion measured as of June 30, 2020. At June 30, 2020, the College's proportion was 0.09670%, which was an decrease of 0.0086% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021 and 2020, the College recognized pension expense of (\$296,138) and \$50,829, respectively. At June 30, 2021 and 2020, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2021		2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and accrual experience	\$ 230,748	\$ -	\$ 235,849	\$ -
Changes in assumptions	-	6,074,913	-	4,309,480
Net differences between projected and actual investment earnings on pension plan investments	537,568	-	-	275,141
Changes in proportion	-	1,085,830	-	1,691,875
District contributions subsequent to measurement date	1,076,130	-	1,055,029	-
Total	<u>\$ 1,844,446</u>	<u>\$ 7,160,743</u>	<u>\$ 1,290,878</u>	<u>\$ 6,276,496</u>

College contributions subsequent to the measurement date for fiscal years ended June 30, 2021 and 2020 in the amount of \$1,076,130 and \$1,055,029 are recognized as a reduction of the net pension liability subsequent to the corresponding fiscal year ended.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2022	\$ (2,361,462)
2023	(2,076,266)
2024	(1,355,934)
2025	(506,796)
2026	(91,969)
	<u>\$ (6,392,427)</u>

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NOTE 8. RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. These actuarial valuations used the following actuarial assumptions applied to all periods in the measurement.

	<u>2021</u>	<u>2020</u>
Inflation rate:		
Price	2.75%	2.75%
Wage	3.25%	3.25%
Salary increases:		
Through 2026	2.00 - 6.00% based on years of service	2.00 - 6.00% based on years of service
Thereafter	3.00 - 7.00% based on years of service	3.00 - 7.00% based on years of service
Investment rate of return	7.00%	7.00%

For the year ended June 30, 2020, pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more experience deviates, the larger the impact on future financial statements.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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NOTE 8. RETIREMENT SYSTEMS (Continued)

Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2021 and 2020 are summarized in the following table:

Asset Class	2021		2020	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	7.71%	28.00%	8.26%
Non U.S. Developed Market Equity	13.50%	8.57%	12.50%	9.00%
Emerging Market Equity	5.50%	10.23%	6.50%	11.37%
Private Equity	13.00%	11.42%	12.00%	10.85%
Real Assets	3.00%	9.73%	2.50%	9.31%
Real Estate	8.00%	9.56%	7.50%	8.33%
High Yield	2.00%	5.95%	2.00%	5.37%
Private Credit	8.00%	7.59%	6.00%	7.92%
Investment Grade Credit	8.00%	2.67%	10.00%	4.25%
Cash Equivalents	4.00%	0.50%	5.00%	2.00%
U.S. Treasuries	5.00%	1.94%	5.00%	2.68%
Risk Mitigation Strategies	3.00%	3.40%	3.00%	4.67%

Discount Rate

The discount rate used to measure the total pension liability was 7% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the non-employer contributing entity will be based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers.

Sensitivity of the College's proportionate share of the net pension liability to changes in the discount rate.

The following presents the College's proportionate share of the net pension liability of the as of June 30, 2021 and 2020 (June 30, 2019 and 2018, respectively Measurement Date), calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	2021		
	1% Decrease (6.00)	Current Discount Rate (7.00%)	1% Increase (8.00%)
College's proportionate share of PERS net pension liability	\$ 19,801,517	\$ 15,727,185	\$ 12,275,311
	2020		
	1% Decrease (5.28)	Current Discount Rate (6.28%)	1% Increase (7.28%)
College's proportionate share of PERS net pension liability	\$ 22,017,088	\$ 17,430,131	\$ 13,564,970

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NOTE 8. RETIREMENT SYSTEMS (Continued)

Pension Plan fiduciary net position

Detailed information about the pension plans' fiduciary net position are available in the separately issued financial reports. These reports may be accessed via the New Jersey Division of Pension and Benefits website at www.state.nj.us/treasury/pensions.

Payable to the pension plan

At June 30, 2021 and 2020, respectively, the College reported accounts payable to the PERS of \$1,076,130 and \$1,055,029 for the required actuarially determined contribution to PERS for the years ended.

Alternate Benefit Program Information (ABP)

ABP provides the choice of seven investment carriers all of which are privately operated defined contribution retirement plans. The College assumes no liability for ABP members other than payment of contributions. ABP provides retirement and death benefits for, or on behalf of, those full-time professional employees and faculty members electing to participate in this optional retirement program. Participation eligibility as well as contributory and non-contributory requirements are established by the State of New Jersey Retirement and Social Security Law.

Employer contributions to ABP are paid by the State of New Jersey; however, such contributions have not been reflected as revenue and expense in the accompanying financial statements.

Benefits are determined by the amount of individual accumulations and the retirement income option selected. All benefits vest after the completion of one year of service. Individually owned annuity contracts that provide for full ownership of retirement and survivor benefits are purchased at the time of vesting. Participating College employees contribute 5% of salary and may contribute a voluntary additional contribution up to the maximum federal statutory limit, on a pre-tax basis. Employer contributions are 8%. The State of New Jersey reimburses the College a portion of employer contributions for certain classified positions relating to direct student education.

The College's and employees' contributions to ABP for the past three years were as follows:

Year Ended June 30,	Employer Contribution		Employee Contributions	Contributable Employee Salaries
	Gross College Paid	State Reimbursed		
2021	\$ 1,421,642	\$ 1,027,837	\$ 888,526	\$ 17,770,519
2020	1,457,503	1,061,703	910,939	18,218,789
2019	1,440,627	1,113,010	900,392	18,007,840

NOTE 9. POST-RETIREMENT MEDICAL BENEFITS

Plan Description and Benefits Provided

The State of New Jersey sponsors and administers the State Health Benefit Local Education Retired Employees Plan (Local Education Retired Plan) covering certain county college employees, including those county college employees and retirees eligible for coverage.

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NOTE 9. POST-RETIREMENT MEDICAL BENEFITS (Continued)

The Local Education Retired Plan is a multiple-employer defined benefit other post-employment benefit (OPEB) plan that is administered by the State on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No 75, *Accounting and Financial Reporting for the Postemployment Benefit Other Than Pensions*. The Local Education Retired Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and the covered dependents of local education employees. The State also offers dental care to retirees, however, since dental benefits are completely paid for by the retirees, there is no OPEB liability for these benefits.

The employer contributions for the participating local education employers are legally required to be funded by the State in accordance with N.J.S.A. 52:14-17.32f. According to N.J.S.A. 52:14-17.32f, the State provides employer-paid coverage to employees who retired from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from one or more of the following plans: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postemployment medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

For additional information about the State Health Benefit Local Education Retired Education Plan, please refer to the Division's Comprehensive Annual Financial Report (CAFR) which can be found at <https://www.state.nj.us/treasury/pensions/gasb-notices-opeb.shtml>.

Employees Covered by Benefit Terms

The following Local Education Retired Plan employees were covered by benefit terms as of the June 30, 2021 and 2020 (measurement dates June 30, 2020 and 2019, respectively):

	<u>2021</u>	<u>2020</u>
Active Plan Members	216,804	216,892
Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	<u>149,304</u>	<u>148,051</u>
Total	<u>366,108</u>	<u>364,943</u>

Measurement Focus and Basis of Accounting

The financial statements of the post-retirement health benefit plans are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the post-employment health benefit plans. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with terms of each plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using economic resources measurement focus.

Investment Valuation

Investments are reported at fair value. Investments that do not have an established market are reported at estimated fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

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NOTE 9. POST-RETIREMENT MEDICAL BENEFITS (Continued)

Collective Net OPEB Liability

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2020 is \$67.8 billion, and the plan fiduciary net position as a percentage of the total OPEB liability is zero percent.

The total OPEB liabilities were determined based on actuarial valuations as of June 30, 2019 which were rolled forward to June 30, 2020.

Actuarial Methods and Assumptions

In the June 30, 2019 OPEB actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The Plan selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 75. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

Post-Retirement Medical Benefits Contributions

The funding policy of the OPEB plan is pay as you go basis; therefore, there is no prefunding of the liability. Contributions to pay for the health benefit premiums of participating employees in the OPEB plan are made by the State, as a non-employer contributing entity, under a special funding situation in accordance with State statutes as previously disclosed. The State as a non-employer contributing entity made contributions of \$3.34 billion to the OPEB plan in fiscal year 2020.

The State sets the contribution rate based on a pay as you go basis and not on the *annual required contribution of the employers (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for PERS and ABP retirees' post-retirement benefits on behalf of the College for the years ended June 30, 2021, 2020 and 2019 were \$1,312,672, \$1,420,278 and \$1,139,460, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the District was not determined or made available by the State of New Jersey. The on-behalf OPEB contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB Statement No. 85.

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

GASB Statement No. 75 requires participating employers in the State Health Benefits Program Fund – Local Education Retired to recognize their proportionate share of the collective OPEB liability, collective deferred outflows or resources, collective deferred inflows of resources and collective OPEB expense excluding the attributable to retiree-paid member contributions. The non-employer allocation percentages presented are based on the ratio of the State's contributions made as a non-employer toward the actuarially determined contribution amount to total contributions to the plan during the fiscal year ended June 30, 2020. Non-employer allocation percentages have been rounded for presentation purposes.

In accordance with GASB No. 75, the District is not required to recognize an OPEB liability for the post-employment health benefit plan. The State of New Jersey, as a non-employer contributing entity, is the only entity that has a legal obligation to make employer contributions to the plan on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 75 is zero percent and the State's proportionate share is 100% of the OPEB liability, attributable to the District. Therefore, in addition, the District does not recognize any portion of the collective deferred outflows of resources and deferred inflows of resources related to the plan.

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NOTE 9. POST-RETIREMENT MEDICAL BENEFITS (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

For the fiscal years ended June 30, 2021 and 2020, the College recognized OPEB expense of \$6,797,176 and \$3,990,661, respectively. These amounts have been included as a revenue and expense in the financial statements in accordance with GASB No. 85.

At June 30, 2021 and 2020 the State's proportionate share of the OPEB liability attributable to the College is \$75,401,150 and \$46,267,630, respectively. The nonemployer allocation percentages are based on the ratio of the State's proportionate share of the OPEB liability attributable to the College at June 30, 2020 and 2019 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2020 and 2019, respectively. At June 2020, the State's share of the OPEB liability attributable to the College was 0.1112% which was an increase of 0.0003% from its proportion measured as of June 30, 2019 of 0.1109%. At June 2019, the State's share of the OPEB liability attributable to the College was 0.1109% which was an increase of 0.0185% from its proportion measured as of June 30, 2018 of 0.0924%.

Actuarial Assumptions and Other Inputs

The OPEB liability for the June 30, 2020, measurement date was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. The OPEB liability for the June 30, 2019, measurement date was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

	2021		2020	
	TPAF/ABP	PERS	TPAF/ABP	PERS
Inflation Rate:	2.50%	2.50%	2.50%	2.50%
Salary Increases: Through 2026	1.55 – 4.45% based on service years	2.00 – 6.00% based on service years	1.55 – 3.05% based on service years	2.00 – 6.00% based on service years
Thereafter	1.55 – 4.45% based on service years	3.00 – 7.00% based on service years	1.55 – 3.05% based on service years	3.00 – 7.00% based on service years

Preretirement mortality rates were based on the Pub-2010 Healthy "Teachers" (TPAF/ABP), "General" (PERS), and "Safety" (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020. Postretirement mortality rates were based on the Pub-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020. Disability mortality was based on the Pub-2010 "General" classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 - June 30, 2018 and July 1, 2014 - June 30, 2018 for TPAF and PERS, respectively.

100% of all retirees who currently have healthcare coverage are assumed to continue with that coverage. 100% of active members are considered to participate in the Plan upon retirement, having a coverage blend of 95% and 5% in PPO and HMO, respectively.

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NOTE 9. POST-RETIREMENT MEDICAL BENEFITS (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2021 through 2022 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

Discount Rate

The discount rate for June 30, 2020 was 2.21% and for June 30, 2019 was 3.50%. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Change in the Total OPEB Liability

The change in the State's proportionate share of the OPEB liability attributable to the College for the fiscal years ended June 30, 2021 and 2020 (measurement dates June 30, 2020 and 2019, respectively) are as follows:

	Total OPEB Liability (State Share 100%)	
	2021	2020
Balance, July 1 measurement date	\$ 46,267,630	\$ 42,613,151
Changes reconized for the fiscal year:		
Service cost	2,290,622	2,021,773
Interest on the total OPEB liability	1,677,455	1,700,957
Difference between expected and actual experience	12,665,129	620,072
Changes in assumptions	13,773,199	689,854
Gross benefit payments	(1,312,672)	(1,420,278)
Contributions from the member	39,787	42,101
Net changes	<u>29,133,520</u>	<u>3,654,479</u>
Balance, June 30, measurement date	<u>\$ 75,401,150</u>	<u>\$ 46,267,630</u>

The change in the total OPEB liability was based on the State's proportionate share of the OPEB liability attributable to the College at June 30, 2020 and 2019. A change in the total OPEB liability specific to the State's proportionate share of the OPEB liability attributable to the College for the fiscal years ended June 30, 2020 and 2019 were not provided by the pension system.

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NOTE 9. POST-RETIREMENT MEDICAL BENEFITS (Continued)

OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sensitivity of OPEB Liability to Changes in the Discount Rate

The following presents the State's proportionate share of the OPEB liability attributable to the College as of June 30, 2021 and 2020, calculated using the discount rate disclosed above, as well as what the State's proportionate share of the OPEB liability attributable to the College would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

	2021		
	At 1% Decrease (1.21%)	At Current Discount Rate (2.21%)	At 1% Increase (3.21%)
State's Proportionate Share of the OPEB Liability Attributable to the College	\$ 90,899,978	\$ 75,401,150	\$ 63,282,559

	2020		
	At 1% Decrease (2.50%)	At Current Discount Rate. (3.50%)	At 1% Increase (4.50%)
State's Proportionate Share of the OPEB Liability Attributable to the College	\$ 54,660,355	\$ 46,267,630	\$ 39,600,910

Sensitivity of total OPEB liability to changes in the healthcare cost trend rates

The following presents the State's proportionate share of the OPEB liability attributable to the College as of June 30, 2021 and 2020, calculated using the healthcare trend rate as disclosed above as well as what the State's proportionate share of the OPEB liability attributable to the College would be if it was calculated using a healthcare trend rate that is 1% point lower or 1% point higher than the current rate:

	2021		
	1 % Decrease	Healthcare Cost Trend Rate	1% Increase
State's Proportionate Share of the OPEB Liability Attributable to the College	\$ 60,866,351	\$ 75,401,150	\$ 92,708,865

	2020		
	1 % Decrease	Healthcare Cost Trend Rate	1% Increase
State's Proportionate Share of the OPEB Liability Attributable to the College	\$ 38,122,465	\$ 46,267,630	\$ 57,050,156

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the College at June 30, 2020 and 2019. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the College at June 30, 2020 and 2019 were not provided by the pension system.

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NOTE 10. COMPONENT UNIT – PASSAIC COUNTY COMMUNITY COLLEGE FOUNDATION

Passaic County Community College Foundation, Inc. (the Foundation) is a legally separate, tax exempt component unit of the College. The Foundation is organized and operated for educational purposes to assist in developing and augmenting the facilities and carrying out the educational functions of the College and acts primarily as a fundraising organization to supplement the resources that are available to the College in support of its programs. The Foundation provides the College community broader educational opportunities for, and service to, the students and alumni of the college and its community. The Foundation operates under a board of trustees that is separate from the college.

Basis of Accounting

The Foundation prepares its financial statements in accordance with generally accepted accounting principles, which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Basis of Presentation

The Foundation reports information regarding its financial position and activities according two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization and general activities. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Cash and Cash Equivalents

The Foundation considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

Certificates of Deposits

The Foundation records certificates of deposits purchases at cost plus accrued interest earned which is approximates market value, or if donated, at fair value on the date of donation.

Accounts Receivable

Accounts receivables consist of rent and bookstore commission receivables. All accounts receivable are expected to be collected within one year.

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NOTE 10. COMPONENT UNIT – PASSAIC COUNTY COMMUNITY COLLEGE FOUNDATION (Continued)

Contributions Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Discount amortization is included in contribution revenue. Conditional promises to give are not included as support until the conditions are met.

The Foundation's contributions receivable consisted of unconditional promises to give, all of which are expected to be collected within one year for the years ended June 30, 2021 and 2020, respectively. Based upon historical collection experience, management has determined that no allowance for doubtful accounts is necessary.

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. All acquisitions of property and equipment in excess of \$2,500 are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Cost of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently. The Foundation reviews the carry values of properties for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the assets. There were no indicators of asset impairment during the years ended June 30, 2021 and 2020.

Revenue Recognition

Revenue is recognized when earned. Program service fees, grants, and contract awards from federal, state, and local government agencies are recognized as the related expenses are incurred or specified contract benchmarks are fulfilled by the Foundation. Amount received from grants which have not yet been earned under the terms of the agreement are recorded as unearned revenue in the accompany financial statements.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. The Foundation has no conditional promises to give for the years ended June 30, 2021 and 2020, respectively.

Donated Services

Donated special services are recognized as contributions since the services require specialized skills and are performed by people with those skills, and would otherwise be purchased by the Foundation. The Foundation benefited from in-kind salary donation, which were estimated to be \$65,412 and \$74,521 for the years ended June 30, 2021 and 2020, respectively. These amounts have been reported as both in-kind contribution revenue and expenses on the statement of activities.

Advertising Costs

Advertising costs are expensed as incurred. During the years ended June 30, 2021 and 2020 advertising costs totaled \$0 and \$2,000, respectively.

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NOTE 10. COMPONENT UNIT – PASSAIC COUNTY COMMUNITY COLLEGE FOUNDATION (Continued)

Functional allocation of expenses

The costs of providing various programs and support services have been summarized on a functional basis in the statement of activities. The allocation of expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of 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 those estimates.

Financial Instruments

The Foundation manages deposit concentration risk by placing cash, money market accounts, and certificate of deposits with financial institutions believed by us to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured certificates of deposits or money market mutual funds. To date, the Foundation has not experienced losses in any of these accounts.

Income Tax Status

The Foundation is organized as a nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(c)(3). Thus, it qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi). The Foundation is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. Management has determined that the Foundation is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Reclassifications

Certain amounts in the 2020 financial statements have been reclassified to conform to the 2021 presentation.

Deposits

Bank balances are insured up to \$250,000 in aggregate by the Federal Deposit Insurance Corporation for each bank. At June 30, 2021 and 2020, none of the Foundation's balances were uninsured. At June 30, 2021 and 2020, the Foundation had deposits of \$583,263 and \$173,196, respectively, which were held by the College.

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NOTE 10. COMPONENT UNIT – PASSAIC COUNTY COMMUNITY COLLEGE FOUNDATION (Continued)

Liquidity and Availability of Resources

The Foundation's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

	2021	2020
Financial Assets:		
Cash and Cash Equivalents	\$ 671,727	\$ 262,963
Certificates of Deposits	135,992	134,924
Accounts Receivable	-	115,564
Contributions Receivable	-	27,500
Total Financial Assets	807,719	540,951
Less Donor-Imposed Restrictions:		
Net assets with donor restrictions	(267,753)	(222,693)
Financial Assets Available to Meet General Expenditures Within One Year	\$ 539,966	318,258

As part of the Foundation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As part of its liquidity plan, excess cash is invested in short term investments, including money market accounts and certificate of deposit.

In addition to financial assets available to meet general expenditures over the next 12 months, the Foundation anticipates collecting sufficient revenue to cover general expenditures not covered by with donor restriction resources.

Fair Value Measurement

We report certain assets at fair value in the financial statements. Fair value is the price that would be received to sell the asset in an orderly transaction in the most advantageous, market at the measurement date under current market condition. The Foundation's estimates of fair value for financial assets are based on the inputs used in the valuation, given the highest priority to quoted prices in active markets, and requires that observable inputs be used in the valuations when available. In determining the level of the hierarchy in which the estimate is disclosed, the highest priority is given to unadjusted quoted prices in active markets and the lowest priority to unobservable inputs that reflect the Foundation's significant market assumptions.

The three levels of the hierarchy are further described as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that we can access at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, the Foundation develops inputs using the best information available in the circumstances.

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NOTE 10. COMPONENT UNIT – PASSAIC COUNTY COMMUNITY COLLEGE FOUNDATION (Continued)

Fair Value Measurement (Continued)

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of an input to entire measurement requires judgment, considering factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to our assessment of the quality, risk, or liquidity profile of the asset or liability. Certificates of Deposits (CDs) traded in financial market. CDs are valued using pricing models based on credit quality, time to maturity, stated interest rates, and market rate assumptions, and are classified within Level 2.

Capital Assets

Capital Assets consist of the following for the years ended June 30, 2020 and 2019:

	2021	2020
Land	\$ 2,655,000	\$ 2,655,000
Buildings and Improvements	2,747,518	2,747,518
Less: Accumulated Depreciation:	(707,454)	(638,766)
Total Capital Assets, Net	\$ 4,695,064	\$ 4,763,752

The Foundation's land and building are pledged as collateral for the Foundation's mortgage note payable.

Depreciation expense was \$68,688 and \$68,688 for the years ended June 30, 2021 and 2020, respectively.

Bookstore Commissions

On July 1, 2009, the Foundation entered into an amended agreement with Follett Corporation to operate the Passaic County Community College official campus store. Under the terms and conditions set forth in the agreement, the Foundation receives an annual amount from Follett equal to the sum of 10% of any gross revenue up to \$2,000,000; plus 11% of any part of gross revenue over \$2,000,000 but less than \$3,500,000; plus 12.5% of any part of gross revenue over \$3,500,000.

Leases

On July 1, 2008, the Foundation entered into an agreement with the College to pay rent on 126 Broadway until June 30, 2023. The base rent under the agreement is \$202,093 for the first year with a 3% increase to the calculated base rent for each succeeding year.

On February 23, 2012, the Foundation entered into an agreement with the College to pay rent on 219-225 Market street until February 22, 2027. The base rent under the agreement is \$179,000 for each year with no calculated increases.

On December 1, 2015, the Foundation entered into an agreement with the College to pay rent on 113-119 Van Houten Street until December 30, 2030. The base rent under the agreement is \$83,970 for each year with no calculated increases.

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NOTE 10. COMPONENT UNIT – PASSAIC COUNTY COMMUNITY COLLEGE FOUNDATION (Continued)

Leases (Continued)

On February 1, 2020, the Foundation entered into an agreement with the Greater Paterson Opportunities Industrialization Center, Inc to lease 5,000 square feet property on 126 Broadway for a term of five years commencing on February 1, 2020 and ending on January 31, 2025. The base rent under the agreement is \$81,000 for the first year with 2% increase to the calculated base rent for each succeeding year.

Year Ended June 30,	Total Rental Income
2022	\$ 643,059
2023	653,629
2024	349,645
2025	314,115
2026	262,970
2027-2031	497,201
	\$ 2,720,619

Mortgage Payable

On July 1, 2008, the Foundation purchased a building located at 126 Broadway in Paterson, New Jersey. This property has a 15 year, 6% mortgage payable, and due in monthly installments of \$9,873 secured by a Deed of Trust on the land and building.

On November 28, 2011, the Foundation purchased a building located at 219-225 Market Street in Paterson, New Jersey. The property also has a 15 year, 4.9% mortgage payable, and due in monthly installments of \$13,136 secured by a Deed of Trust on the land and building.

On November 1, 2015, the Foundation purchased a building located at 113-119 Van Houten Street, in Paterson, New Jersey. The property also has a 15 year, 4.13% mortgage payable, and due in monthly installments of \$5,724 secured by a Deed of Trust on the land and building.

The future mortgage payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	\$ 276,017	\$ 68,784	\$ 344,801
2023	300,504	54,123	354,627
2024	185,301	41,023	226,324
2025	194,210	32,114	226,324
2026	203,726	22,598	226,324
2027-2031	391,952	29,298	421,250
	\$ 1,551,710	\$ 247,940	\$ 1,799,650

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NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 10. COMPONENT UNIT – PASSAIC COUNTY COMMUNITY COLLEGE FOUNDATION (Continued)

Distributions to the College

During the year ended June 30, 2021 and 2020, the Foundation distributed \$183,103 and \$950,992 to the College for scholarships. Complete financial statements for the Foundation can be obtained from the Controller's Office, Passaic County Community College, One College Boulevard, Paterson, New Jersey.

Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purpose or periods for the years ended June 30, 2021 and 2020:

	2021	2020
Scholarships	\$ 102,035	\$ 118,888
Student Emergency Assistance Funds	127,110	27,043
Professional Early Childhood Education	22,258	65,762
Open Education Resources Project	7,000	7,000
Stem Program	4,000	4,000
Nighborhood Express Wellness	5,350	-
Total	\$ 267,753	\$ 222,693

Net assets were released from donor restrictions by incurring expense satisfying the restricted purpose or other events specified by the donor as follows for the years ended June 30, 2021 and 2020:

	2021	2020
Released from donor restrictions		
Scholarships	\$ 183,103	\$ 84,850
Student Emergency Assistance Funds	34,900	84,100
Professional Early Childhood Education	43,504	32,029
Open Education Resources Project	3,150	3,000
Total	\$ 264,657	\$ 203,979

NOTE 11. ECONOMIC DEPENDENCY

The College's receives a substantial amount of its support from federal, state, and governments. A significant reduction in the level of support, if this were to occur, could have an effect on the District's programs and activities.

NOTE 12. CONTINGENT LIABILITIES

The College participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the College may be required to reimburse the grantor government. As of June 30, 2021, significant amounts of grant expenditures have not been audited by the various grantor agencies but the College believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the overall financial position of the College.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 12. CONTINGENT LIABILITIES (Continued)

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic which continues to spread throughout the United States. Although, State of New Jersey have ease restrictions, it is possible that a resurgence in COVID-19 cases could prompt a return to tighter restriction in certain areas. Significant uncertainty remains regarding the ongoing impact of COVID-19 outbreak upon our financial condition and future results of operation; the related impact cannot be reasonably estimated at this time.

NOTE 13. RISK MANAGEMENT

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. The College maintains commercial insurance coverage for the sports program, nurses for the hospital and surety bonds. The County of Passaic pays for the College's property, workers compensation, and liability and student accidents.

Reserve for Expenses

The College maintains a reserve for expenses for routine maintenance as required by the agreement for the sublease of Memorial Hall to State of New Jersey and Private Industry Council of Passaic County (trading as the Workforce Development Center).

NOTE 14. SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2021 through February 24, 2022, the date that the financial statements were available to be issued.

Subsequent to June 30, 2021, the College was committed under capital expenditure purchase agreements for construction project totaling approximately \$3.89 million.

REQUIRED SUPPLEMENTARY INFORMATION

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of the County of Passaic)
SCHEDULES OF THE COLLEGE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)
LAST SEVEN FISCAL YEARS

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
College's proportion of the net pension liability	0.0964421063%	0.0967347300%	0.1053043436%	0.1030214815%	0.1021398681%	0.1084947650%	0.1149972812%
College's proportionate share of the net pension liability	\$ 15,727,185	\$ 17,430,131	\$ 20,733,900	\$ 23,981,754	\$ 30,250,899	\$ 24,354,901	\$ 21,530,636
College's covered-employee payroll	\$ 6,555,427	\$ 6,848,917	\$ 6,970,215	\$ 7,148,683	\$ 7,484,819	\$ 7,298,029	\$ 7,676,757
College's proportionate share of the net pension liability as a percentage of its covered-employee payroll	229.63%	250.07%	290.04%	320.41%	414.51%	317.26%	286.07%
Plan fiduciary net position as a percentage of the total pension liability	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%

Note: The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a 10-year trend is compiled, the College will only present information for those years for which information is available.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of the County of Passaic)
SCHEDULES OF COLLEGE'S CONTRIBUTIONS
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)
LAST SEVEN FISCAL YEARS

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 1,055,028	\$ 940,944	\$ 1,047,438	\$ 954,384	\$ 910,153	\$ 932,764	\$ 948,021
Contributions in relation to the contractually required contribution	1,055,028	940,944	1,047,438	954,384	910,153	932,764	948,021
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College's covered-employee payroll	\$ 6,555,427	\$ 6,848,917	\$ 6,970,215	\$ 7,148,683	\$ 7,484,819	\$ 7,298,029	\$ 7,204,461
Contributions as a percentage of covered-employee payroll	15.40%	13.50%	14.65%	12.75%	12.47%	12.95%	13.42%

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a 10-year trend is compiled, the College will only present information for those years for which information is available.

PASSAIC COUNTY COMMUNITY COLLEGE
 (A Component Unit of the County of Passaic)
SCHEDULES OF CHANGES IN THE STATE'S PROPORTIONATE SHARE OF OPEB LIABILITY
ATTRIBUTABLE TO THE COLLEGE AND RELATED RATIOS
STATE HEALTH BENEFITS LOCAL EDUCATION RETIRED EMPLOYEES OPEB PLAN
LAST FOUR FISCAL YEARS

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Balance, July 1	\$ 46,267,630	\$ 42,613,151	\$ 36,471,686	\$ 39,162,297
Changes recognized for the fiscal year:				
Service cost	2,290,622	2,021,773	1,292,863	1,542,769
Interest on the total OPEB liability	1,677,455	1,700,957	1,332,453	1,148,581
Difference between expected and actual experience	12,665,129	620,072	9,506,299	(4,568,305)
Changes in assumptions	13,773,199	689,854	(4,890,072)	-
Changes in proportion	(1,312,672)	(1,420,278)	(1,139,460)	(844,762)
Gross benefit payments	39,787	42,101	39,382	31,106
Contributions from the member	29,133,320	3,654,479	6,141,465	(2,690,611)
Net changes	<u>75,401,150</u>	<u>46,267,630</u>	<u>42,613,151</u>	<u>36,471,686</u>
Balance, June 30,	\$ 75,401,150	\$ 46,267,630	\$ 42,613,151	\$ 36,471,686
College's proportionate share of OPEB liability	-	-	-	-
State's proportionate share of OPEB liability	<u>75,401,150</u>	<u>46,267,630</u>	<u>42,613,151</u>	<u>36,471,686</u>
Total OPEB liability	<u>\$ 75,401,150</u>	<u>\$ 46,267,630</u>	<u>\$ 42,613,151</u>	<u>\$ 36,471,686</u>
College's covered employee payroll	\$ 35,541,038	\$ 36,437,578	\$ 40,325,030	\$ 40,023,076
Total OPEB Liability as a percentage of covered employee payroll	212.15%	126.98%	105.67%	91.13%

Note: The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a 10-year trend is compiled, the College will only present information for those years for which information is available.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of the County of Passaic)
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	Public Employees' Retirement System (PERS)	State Health Benefit Local Education Retired Employees OPEB Plan
Change in benefits	None	None
Changes in assumptions:		
Discount rate:		
As of June 30, 2020	7.00%	2.21%
As of June 30, 2019	3.50%	3.50%
Municipal bond rate:		
As of June 30, 2020	4.25%	2.21%
As of June 30, 2019	3.50%	3.50%
Inflation rate:		
As of June 30, 2020		
Price	2.75%	2.50%
Wage	3.25%	2.50%
As of June 30, 2019	2.25%	2.50%
Long-term expected rate of return on pension plan investments:		
As of June 30, 2020	7.00%	Not Applicable
As of June 30, 2019	7.00%	Not Applicable

SINGLE AUDIT

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 Trustees
Passaic County Community College
Paterson, 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 the Passaic County Community College (the "College"), a component unit of Passaic County, New Jersey, and the Passaic County Community College Foundation, Inc., the discretely presented component unit of the College as of and for the year ended June 30, 2021, which collectively comprise the College's basic financial statements and the related notes to the financial statements, and have issued our report thereon dated February 24, 2022.

Internal Control Over Financial Reporting

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

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

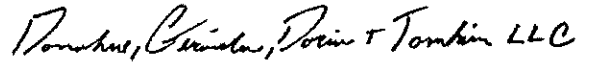
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not 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 College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity'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
February 24, 2022

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 STATE OF NEW JERSEY OMB CIRCULAR 15-08

Board of Directors
Passaic County Community College
Paterson, New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited the Passaic County Community College (the "College"), a component unit of Passaic County, New Jersey compliance with the types of compliance requirements described in the *OMB Compliance Supplement* (Uniform Guidance) and New Jersey OMB Circular 15-08, that could have a direct and material effect on each of the College's major federal and state programs for the year ended June 30, 2021. The College'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 federal and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance applicable to its federal and programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the College's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 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 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 College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal and State Program

In our opinion, the College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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, 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 Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Donohue, Gironde, Doria & Tomkins LLC
DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants

Bayonne, New Jersey
February 24, 2022

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA Number	FAIN Number	Expenditures	Passed through to Subrecipients
U.S. Department of Interior: National Park Service Grant	15.954	*	\$ 8,056	\$ -
Total U.S. Department of Interior			8,056	-
U.S. Department of Justice: Grants to Reduce Domestic Violence	16.525	WA-AX-0020	63,124	-
Total U.S. Department of Justice			63,124	-
U.S. Department of Labor: Passed through State of New Jersey Passed through Passaic County Workforce Development Center: WIOA - Youth Activities - Passaic City	17.259	*	324,785	-
WIOA - Youth Rise - Academic Readiness and Career Pathways Program	17.259	*	280,651	-
			605,436	-
Employment and Training Administration: American Competitiveness and Workforce Improvement Act Passed through Bergen County Community College: Scaling Apprenticeship Through Sector-Bases Strategies-Health Works	17.268	*	93,912	-
Total U.S. Department of Labor			699,348	-
U.S. Department of Treasury Passed through New Jersey the Office of Secretary of Higher Education (OSHE) Coronavirus Relief Fund I	21.019	*	937,097	-
Coronavirus Relief Fund II	21.019	*	1,370,170	-
Total Coronavirus Relief Fund			2,307,267	-
National Aeronautics and Space Administration: Office of Stem Engagement (OSTEM) (National Space Grant College and Fellowship Program)	43.008	80NSSC18M0123	69,255	-
Total National Aeronautics and Space Administration			69,255	-
National Endowment for the Humanities: Passed through State of New Jersey - New Jersey Council on the Arts: Promotion of the Arts Partnership Agreements-Poetry Center	45.025	*	25,821	-
Promotion of the Humanities Teaching and Learning Resources	45.162	AC-258929-18	11,604	-
Total National Endowment for the Arts Humanities			37,425	-
National Science Foundation: Education and Human Resources - Bridges to Baccalaureate	47.076	*	262,843	105,282
Passed through Rutgers University: Sustainable Pathway for Urban Youth in STEM	47.076	*	44,841	-
Total National Science Foundation			307,684	105,282
Total U.S. Department of Treasury			2,721,631	-
U.S. Department of Education: Passed through State of New Jersey: Department of Labor and Workforce Development: Passed through Paterson Public Schools: Adult Education - Basic Grants to States	84.002A	*	149,000	-
<i>Student Financial Assistance Cluster:</i> Federal Supplemental Education Opportunity	84.007	*	160,850	-
Federal Work-study Program	84.033	*	10,944	-
Federal Pell Grant Program	84.063	*	12,546,861	-
Federal Direct Loans Student Loans	84.268	*	2,829,361	-
Total Student Financial Assistance Cluster			15,548,016	-

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Federal CFDA Number	FAIN Number	Expenditures	Passed through to Subrecipients
U.S. Department of Education (Continued):				
Title V - Higher Education - Institutional Aid (Pathway to Teacher Certification)	84.031S	P031S180112	425,400	-
Title V - Higher Education - Institutional Aid (Teacher Excellence Project) (P-TEC)	84.031S	P031S190260	293,397	-
Title V - Higher Education - The PCCC Prosper Project	84.031S	P031S200263	35,620	-
Higher Education - Instructional Aid (Pathway to STEM Grant)	84.031C	P031C160140	852,342	-
Total Higher Education Institutional Aid			1,606,759	-
COVID-19 - Higher Education Emergency Relief Fund (HEERF):				
HEERF I Student Aid	84.425E	P425E200988	1,829,579	-
HEERF II Student Aid	84.425E	P425E200988	2,900,150	-
HEERF I Institutional Aid	84.425F	P425F200453	2,460,066	-
HEERF II Institutional Aid	84.425F	P425F200453	9,333,815	-
HEERF Minority Serving Institutions (MSIs)	84.425L	P425L200260	341,846	-
			16,865,456	-
Passed through New Jersey the Office of Secretary of Higher Education (OSHE)				
COVID-19-Government's Emergency Education Relief Fund (GEERF)	84.425C	*	287,456	-
<i>TRIO Cluster:</i>				
TRIO Student Support Services	84.042A	*	271,657	-
TRIO Upward Bound	84.047A	P047A170734	261,810	-
Total TRIO Cluster			533,467	-
Passed through State of New Jersey:				
Department of Education:				
Vocational Education - Basic Grants to States (Perkins)	84.048A	*	554,002	-
Passed through Department of State:				
Commission on Higher Education:				
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP)	84.334S	*	151,630	-
Direct:				
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP)	84.334A	*	154,940	-
			306,570	-
Total U.S. Department of Education			35,850,726	-
U.S. Department of Health and Human Services:				
Passed through State of New Jersey				
Work First New Jersey				
Temporary Assistance to Family Needs (TANF):				
High School Equivalency	93.558	*	21,258	-
Intensive Math	93.558	*	20,790	-
Career Pathways	93.558	*	20,811	-
Computer Skills and Professional Development	93.558	*	20,790	-
Total U.S. Department of Health and Human Services			83,649	-
Total Federal Awards			\$ 39,426,534	\$ -

* - Information Not Available

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021

State of New Jersey Grantor/ Pass Through Grantor/ Program or Cluster Title	Grant Account Number	Grant Period		Expenditures	Cumulative Expenditures
		From	To		
Department of Education:					
Passed through Paterson Public Schools:					
Preschool Education Aid	21-495-034-5120-086	07/01/20	06/30/21	\$ 1,612,126	\$ 1,612,126
Total Department of Education				<u>1,612,126</u>	
Department of Labor:					
NJ Build	20-100-062-4545-100	02/01/20	01/31/21	109,930	109,930
Total Department of Labor				<u>109,930</u>	
Department of State:					
Commission on Higher Education:					
College Bound Program	20-100-074-2400-012	08/23/20	08/22/21	249,437	249,437
Educational Opportunity Fund Administration:					
Article III - Educational Opportunity Fund	20-100-074-2401-001	07/01/20	06/30/21	123,497	123,497
Article III & IV - Summer Support and Undergraduate Cost of Education Supplemental Education Program -	20-100-074-2401-001	07/01/20	06/30/21	156,025	156,025
Article IV - Winter Year Support Funds	21-100-074-2401-002	07/01/20	06/30/21	10,644	(28,078)
Article IV - Academic Year Support Funds	21-100-074-2401-002	07/01/20	09/30/20	77,170	
Article IV - Academic Year Support Funds	21-100-074-2401-002	07/01/20	06/30/21	240,158	240,158
Total Educational Opportunity Fund Administration				<u>607,494</u>	
Higher Education Student Assistance Authority:					
Tuition Aid Grants	20-100-074-2405-007	07/01/20	06/30/21	2,674,576	2,674,576
Community College Tuition Grants	20-100-074-2405-332	07/01/20	06/30/21	1,416,409	1,416,409
NJ Student Tuition Assistance Reward Scholarship (NJ STARS) Program	19-100-074-2405-313	07/01/20	06/30/21	73,187	73,187
Council of the Arts:					
Local Arts Program - Folk Art Center	20-100-074-2530-032	07/01/20	06/30/21	74,829	74,829
Local Arts Program - PCCHC	20-100-074-2530-032	07/01/19	06/30/20	117,114	117,114
General Program Support - Young People's Theater Grant	20-100-074-2530-164	07/01/19	06/30/20	7,010	7,010
				<u>198,953</u>	
New Jersey Historical Commission:					
General Operating Support - History Grant	20-100-074-2540-405	07/01/20	06/30/21	25,950	25,950
Total Department of State				<u>5,246,006</u>	
Department of Treasury:					
Commission on Higher Education:					
Operational Costs - County Colleges	20-100-082-2155-015	07/01/19	06/30/20	5,288,575	5,288,575
On-behalf Alternate Benefit Program	20-100-082-2155-017	07/01/19	06/30/20	1,027,837	1,027,837
On-behalf post-retirement medical benefits incurred	*	07/01/19	06/30/20	6,797,176	6,797,176
Total Department of Treasury				<u>13,113,588</u>	
Total State Financial Assistance				<u>20,081,650</u>	
Less:					
On-behalf post-retirement medical benefits incurred				<u>(6,797,176)</u>	
Total Subject to State Single Audit				<u>\$ 13,284,474</u>	

* - Information Not Available

Note: There were no expenditures passed through to subrecipients.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
NOTES TO SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1. GENERAL

The accompanying schedules of expenditures of Federal Awards and State Financial Assistance include all the federal and state grant activity of Passaic County Community College (the "College"). All federal and state awards received directly from federal and state agencies, as well federal and state awards passed through other governmental agencies are included.

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of Federal Awards and State Financial Assistance and are presented on the accrual basis of accounting. The information in these schedules is presented in accordance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and New Jersey Office of Management and Budget Circular 15-08. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE 3. LOAN PROGRAMS

The College is responsible only for the performance of certain administrative duties with respect to the Federal Family Education Loan Program and the State of New Jersey Alternative Loan and New Jersey Class Loans and, accordingly, these loans are not included in the College's basic financial statements. It is not practical to determine the balance of loans outstanding to students of the College under this program as of June 30, 2021.

NOTE 4. INDIRECT COST METHOD

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

NOTE 5. SUB RECIPIENTS

No State awards were provided to sub recipients.

NOTE 6. RECONCILIATION OF THE FINANCIAL STATEMENTS

The following is a reconciliation of the financial statements to the schedule of expenditures of federal awards and state financial assistance expenditures:

	<u>Federal Awards</u>	<u>State Financial Assistance</u>	<u>Local and Private</u>	<u>Total</u>
Operating Revenues:				
Federal Grant Awards	\$ 39,426,534	\$ -	\$ -	\$ 39,426,534
State Financial Assistance	-	12,153,112		12,153,112
Auxiliary Services	-	1,612,126	155,204	1,767,330
Nonoperating Revenues:				
State of New Jersey Appropriations	-	5,288,575	-	5,288,575
On-behalf not Reported:				
Alternate Benefit Program	-	1,027,837	-	1,027,837
	<u>\$ 39,426,534</u>	<u>\$ 20,081,650</u>	<u>\$ 155,204</u>	<u>\$ 59,663,388</u>

NOTE 7. ON-BEHALF PROGRAMS NOT SUBJECT TO STATE SINGLE AUDIT

The amount of reported as post-retirement medical benefits represent the OPEB expense amounts incurred by the State on behalf of the College for the year ended June 30, 2021. On-behalf expenditures for the College by the State are not subject to a State single audit and, therefore, are excluded from major program determination. The Schedule of State Financial Assistance provides a reconciliation of State financial assistance reported in the College's basic financial statements and the amount subject to the State single audit and major program determination.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Section I - Summary of Auditor's Results

Financial Statement Section

- A) Type of Auditor's 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 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 programs Unmodified
- F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? Yes ✓ No

G) Identification of major programs

CFDA Number(s)	Name of Federal Program or Cluster
17.259	WIOA Youth Activities
21.019	Coronavirus Relief Fund
84.007	Student Financial Assistance Cluster:
84.033	Federal Supplemental Education Opportunity
84.063	Federal Workstudy Program
84.268	Federal Pell Grant Program
84.425C	Federal Direct Loans Student Loans
84.425E	COVID-19 - Governor's Emergency Education Relief (GEERF)
84.425F	COVID-19 - Higher Education Emergency Relief Funds:
84.425L	Student Aid
	Institutional Aid
	Minority Serving Institution (MSIs)

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

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Section I - Summary of Auditor's Results

State Financial Assistance Section

- J) Dollar threshold used to determine 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 15-08? Yes No
- O) Identification of major programs

State Grant/Project Number(s)	Name of State Program
100-074-2405-007	Tuition Aid Grants (TAG)
100-074-2401-001	Education Opportunity Fund:
100-074-2401-002	Article III & IV - Summer Support and Undergraduate Cost
100-074-2401-002	Article IV - Winter Year Support Funds
100-082-2155-017	Article IV - Academic Year Support Funds
100-082-2155-015	Alternate Benefit Program
495-034-5120-086	Operational Costs - County Colleges
	Preschool Education Aid

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Section II -- Financial Statement Findings

(This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violation of provisions of contracts and grant agreements, and abuse related to the financial statements for which Government Auditing Standards requires reporting).

No matters were reported.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

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

(This Section identified audit findings required to be reported by 2 CFR 200 Section .516 of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and New Jersey OMB Circular Letter 15-08, as applicable.)

No matters were reported.

PASSAIC COUNTY COMMUNITY COLLEGE
(A Component Unit of Passaic County, New Jersey)
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE YEAR ENDED JUNE 30, 2021

(This section identifies the status of prior year findings related to basic financial statements and federal awards and state awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards* and audit findings required to be reported by the *Uniform Guidance Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and New Jersey OMB Circular Letter 15-08)

STATUS OF PRIOR YEAR FINDINGS

No matters were reported.