



State of New Jersey

DEPARTMENT OF EDUCATION
PO Box 500
TRENTON, NJ 08625-0500

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

DAVID C. HESPE
Commissioner

August 16, 2016

Dr. Danny Robertozzi, Superintendent
Linden Public Schools
2 East Gibbons Street
Linden, NJ 07036-6500

Dear Dr. Robertozzi:

The New Jersey Department of Education has completed a review of funds received and disbursed from one or more federal programs by the **Linden Public Schools**. The funding sources reviewed include titled programs for the Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Education Act (IDEA). The review covered the period July 1, 2014 through April 7, 2016. The resulting report is enclosed. Please provide a copy of the report to each board member. All issued Consolidated Monitoring Reports will be posted on the department's website at www.state.nj.us/education/compliance/monitor/.

Utilizing the process outlined in the attached "Procedures for LEA/Agency Response, Corrective Action Plan and Appeal Process," the Linden Public Schools is required, pursuant to N.J.A.C. 6A:23A-5.6, to publicly review and discuss the findings in this report at a public board meeting no later than 30 days after receipt of the report. Within 30 days of the public meeting, the board must adopt a resolution certifying that the findings were discussed in a public meeting and approving a corrective action plan which addresses the issues raised in the undisputed findings and/or an appeal of any **monetary** findings in dispute (emphasis added). A copy of the resolution and the approved corrective action plan and/or appeal must be sent to this office within 10 days of adoption by the board. Direct your response to my attention.

Also, pursuant to N.J.A.C. 6A:23A-5.6(c), you must post the findings of the report and the board's corrective action plan on your district's website.

By copy of this report, your auditor is requested to comment on all areas of noncompliance and recommendations in the next certified audit submitted to the New Jersey Department of Education. If you have any questions, please contact Kathryn Holbrook at (609) 292-0198.

Sincerely,

Robert J. Cicchino, Director
Office of Fiscal Accountability and Compliance

RJC/KH/dk:Linden Public Schools Cover Letter /consolidated monitoring 15-16
Enclosures

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New Jersey K-12 Education

**CONSOLIDATED MONITORING REPORT
AUGUST 2016**

District: Linden Public Schools
County: Union
Dates On-Site: April 6 and 7, 2016
Case #: CM-037-15

FUNDING SOURCES

Program	Funding Award
Title I, Part A	\$ 968,392
Title I, Part D	210,622
Title II, Part A	195,832
Title III	140,686
Title III Immigrant	6,235
IDEA Basic	1,547,083
IDEA Preschool	38,577
Carl D. Perkins	33,215
Total Funds	<u>\$ 3,140,642</u>

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BACKGROUND

The Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Act (IDEA) and other federal laws require local education agencies (LEAs) to provide programs and services to their districts based on the requirements specified in each of the authorizing statutes (ESEA, IDEA, and Carl D. Perkins). The laws further require that state education agencies such as the New Jersey Department of Education (NJDOE) monitor the implementation of federal programs by sub recipients and determine whether the funds are being used by the district for their intended purpose and achieving the overall objectives of the funding initiatives.

INTRODUCTION

The NJDOE visited the Linden Public Schools to monitor the district's use of federal funds and the related program plans, where applicable, to determine whether the district's programs are meeting the intended purposes and objectives, as specified in the current year applications and authorizing statutes, and to determine whether the funds were spent in accordance with the program requirements, federal and state laws, and applicable regulations. The on-site visit included staff interviews and documentation reviews related to the requirements of the following programs: Title I, Part A and Part D (Title I); Title II, Part A (Title II); Title III; Title III Immigrant; IDEA Basic and Preschool; and Carl D. Perkins (Perkins) for the period July 1, 2014 through April 7, 2016.

The scope of work performed included the review of documentation including grant applications, program plans and needs assessments, grant awards, annual audits, board minutes, payroll records, accounting records, purchase orders, and current district policies and procedures. The monitoring team members reviewed the supporting documentation for a sample of expenditures and conducted internal control reviews as well as conducted interviews with program administrators and other district personnel as required. Additionally, the IDEA grant review included a review of student records, classroom visitations and interviews with instructional staff to verify implementation of Individualized Education Programs (IEP), a review of student class and related service schedules, and interviews of child study team members and speech-language specialists.

EXPENDITURES REVIEWED

The grants that were reviewed included Title I, Title II, Title III, Title III Immigrant, IDEA Basic and Preschool, and Carl D. Perkins for the period July 1, 2014 through April 7, 2016. A sampling of purchase orders was taken from the entire population and later identified as to the grant that was charged.

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GENERAL DISTRICT OVERVIEW OF USE OF TITLE I, TITLE II, TITLE III, TITLE III IMMIGRANT, IDEA AND CARL D. PERKINS FUNDS

Title I

The district operates Targeted Assistance programs in its seven Title I funded schools: School No. 1, School No. 2, School No. 4, School No. 5, School No. 6, School No. 8, and Joseph E. Soehl Middle School. The district identified Closing the Achievement Gap, English Language Proficiency, English Language Arts, and Mathematics – Other as priority problems.

Title II

The district used Title II funds for class size reduction and professional development for teachers and principals.

Title III

The district used Title III funds for salaries, supplies, tutorials, summer programs, and parent outreach.

Title III Immigrant

The district used Title III Immigrant funds for salaries and family literacy services for parents.

IDEA (Special Education)

The FY 2015 IDEA funds were used for salaries and benefits and professional development for staff who work with students with disabilities. IDEA funds were also used for special education classroom supplies. Additionally, IDEA funds were utilized for the purchase of support services and the provision of related services for nonpublic students.

Carl D. Perkins

The district used Perkins grant funds to provide support to three Career and Technical Education programs. The uses of funds included staff stipends, as well as instructional supplies and materials.

DETAILED FINDINGS AND RECOMMENDATIONS

Title I

Finding 1: The district presented a memorandum on district letterhead dated May 15, 2015 addressed to all elementary teachers to identify Title I eligible students. The letters should have been sent to only those teachers in the seven Title I funded schools.

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Citation: ESEA §1115(c)(1)(C)(i-ii): *Targeted Assistance Schools (Components of a Targeted Assistance School Program)*. ESEA §1120A(b)(1): *Fiscal Requirements (Federal Funds to Supplement, Not Supplant, Non -Federal Funds)*.

Required Action: The district must immediately update and ensure that Title I correspondence is addressed only to teachers in its Title I funded schools.

Finding 2: The district was unable to provide evidence that all of its Title I schools distributed school-parent compacts. Title I funded schools must provide a mechanism to ensure that parents/guardians are informed of the roles and responsibility of the school, parents/guardians and students in achieving academic success. The exclusion of parents from receiving these documents does not offer the parents the opportunity for full participation in their child's educational program.

Citation: ESEA §1118(d): *Parental Involvement (Shared Responsibilities for High Student Academic Achievement)*.

Required Action: For FY 2016-2017, the district's Title I schools must develop Title I school-parent compacts and distribute the compacts to participating students and their parents/guardians. The compacts must reflect the legislative requirements by including how each of the following: the school, parent, and students will share in the responsibility for improved student academic achievement. The district must provide a copy of the distributed school-parent compacts to the NJDOE for review.

Finding 3: The district provided documentation that its Title I schools convened their Annual Title I Parent meeting on March 16, 2016. To provide parents with an opportunity to become actively engaged in helping their children succeed academically, the Title I annual parent meeting should be held at the beginning of the school year.

Citation: ESEA §1118(c)(1): *Parental Involvement (Policy Involvement)*.

Required Action: For FY 2016-2017, the district's Title I schools must convene their Annual Title I Parent Meeting for the parents/guardians of participating students no later than mid-October. The district must submit documentation (e.g., invitational letter/flyer, agenda, meeting minutes, and sign in sheets) of each school's meeting to the NJDOE for review.

Finding 4: The district could not provide documentation that it consulted with all nonpublic schools that enroll resident students to determine the equitable participation of eligible nonpublic school students. Per the legislative requirement, the district must perform its due diligence in meeting with the nonpublic school officials to ensure that eligible students from its attendance areas receive Title I services. The consultation should include discussion of the following: poverty data collected, student identification, as well as services for eligible students, parents, and teachers.

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Citation: ESEA §1120 (b): *Participation of Children Enrolled in Private Schools (Consultation).*

Required Action: For FY 2016-2017, the district must formalize its nonpublic consultation process. The district must retain signed/certified receipts of its correspondence to nonpublic schools, copies of Affirmation of Consultation signed by all consulted parties, and refusal forms. Also, the district must submit copies of letter/flyer inviting nonpublic school officials to attend consultation meeting, minutes, and meeting sign in sheets to the NJDOE for review.

Finding 5: The district contracts with a third-party provider to provide equitable services to resident nonpublic school students. For FY 2015-2016, the third-party provider did not provide the district with the following: selection/identification criteria for services, program description of services provided, and the breakdown of district resident students being served (i.e., grade level(s) and area(s) of remediation).

Citation: ESEA §1120(b): *Participation of Children Enrolled in Private Schools (Consultation).*

Required Action: The district must immediately obtain from the third-party provider the following: selection/identification criteria for services, program description of services provided, and the breakdown of district resident students being served (i.e., grade level(s) and area(s) of remediation). The district must submit the above mentioned information to the NJDOE for review.

Finding 6: A review of the district's FY 2015-2016 contract with Union County Educational Services Commission (UCESC) and related purchase orders, invoices, and supporting records identified multiple inconsistencies and inadequately documented charges. In particular, the UCESC improperly billed the district \$80.00 per month for services that were not provided during FY 2015-2016. The district subsequently paid the bills and charged the aforementioned amounts to the Title I grant. Additionally, the time/activity documents submitted by UCESC to support payroll costs lacked pertinent information. The district must be able to specifically identify the "activity" being performed, and verify that the services represent allowable program activities.

Citation: 2 CFR §200.302: Financial management.

Required Action: The district must reverse charges to the FY 2015-2016 Title I grant for the costs associated with these unsubstantiated charges and submit the adjusting entry to NJDOE for review. The district must also monitor invoices and track expenditures to ensure that expenditures are allowable and are consistent with the approved budget.

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Title II

Finding 7: Class Size Reduction funds were used to pay the salary of a kindergarten teacher and if the kindergarten teacher was removed, the class size would exceed the maximum number of students permitted by administrative code. In that case, the district is responsible for the kindergarten teacher's salary.

Citation: ESEA §2123(b): *Local Use of Funds (Supplement, Not Supplant)*. N.J.A.C. 6A:32-8.3(c)(3): Student attendance and accounting (School attendance).

Required Action: The district removed the teacher from the Title II funding while the monitors were at the district. No further action is necessary. The district must reallocate the Title II funds to another allowable use and submit a description of where the funds were used to the NJDOE.

Title III

Finding 8: The district's use of Title III funds for the following expenditures supplanted state/local funds:

- Refreshments for a parent night that was part of the required state parent advisory;
- Global Education workshops which were not directly related to Title III purposes; and
- Translation services which were not directly related to Title III.

Citation: ESEA §3115(g): *Subgrants to Eligible Entities (Supplement, Not Supplant)*.

Required Action: At the time of the monitoring, the district reversed these charges and no further action is required.

Finding 9: The district purchased a Carrel Tabletop Porta Screen for one of the nonpublic schools for \$394.40. This was a non-allowable expenditure of Title III funds.

Citation: ESEA §9501: *Participation by Private School Children and Teachers*.

Required Action: At the time of the monitoring, the district reversed these charges. No further action is required.

Finding 10: The district's Title III parental notification letter omitted the following elements: the expected rate of graduation for high school students; and how the instructional program will meet the objectives of an education program of a child with a disability.

Citation: ESEA §3302: *Parental Notification*.

Required Action: The district must revise the parental notification letter and submit a copy of the revised letter to the NJDOE for review. The district may find guidance on

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developing the Title III parental notification letter at the following link on the NJDOE website:<http://www.nj.gov/education/bilingual/Title3/accountability/notification/notification.doc>.

IDEA (Special Education)

Finding 11: The district did not consistently document required participants were in attendance at IEP meetings for students eligible for special education and related services and for students eligible for speech-language services.

Citation: N.J.A.C. 6A:14-2.3(k)1(i-vii). 20 U.S.C. §1414(d)(1)(B). 34 CFR §300.321(a).

Required Action: The district must ensure meetings are conducted with required participants and that documentation of attendance and/or written parental consent to excuse a member of the team is maintained in student files. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff and review meeting documentation, including sign in sheets, for meetings conducted between October 2016 and December 2016, and to review the oversight procedures.

Finding 12: The district did not consistently ensure the full child study team was in attendance at identification meetings for students referred for special education and related services.

Citation: N.J.A.C. 6A:14-2.3(k)1(i-vii). 20 U.S.C. §1414(d)(1)(B). 34 CFR §300.321(a).

Required Action: The district must ensure identification meetings are conducted with required participants in attendance. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review meeting documentation for meetings conducted between October 2016 and December 2016, and to review the oversight procedures.

Finding 13: The district did not consistently conduct all required sections of the functional assessment as a component of an initial evaluation for students referred for speech-language services.

Citation: N.J.A.C. 6A:14-3.4(f)4(i-vi). 20 U.S.C. §§1412(a)(6)(b) and 1414(b)(1)-(3). 34 CFR 300.304(b)(1).

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Required Action: The district must ensure all components of the functional assessment are conducted as part of the initial evaluation process. In order to demonstrate correction of noncompliance, the district must conduct training for speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citations listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review initial evaluation reports completed between October 2016 and December 2016, and to review the oversight procedures. For assistance with correction of noncompliance, the district is referred to the sample report form for speech-language evaluations which is located at: <http://www.state.nj.us/education/specialed/form/>.

Finding 14: The district did not consistently conduct reevaluations within three years of the previous classification date for students eligible for special education and related services and for students eligible for speech-language services.

Citation: N.J.A.C. 6A: 14-3.8(a). 20 U.S.C. §1414(a)(2).

Required Action: The district must ensure reevaluations are conducted within required time lines. In order to demonstrate correction of noncompliance, the district must conduct training for child study team members and speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review documentation of eligibility meetings held as part of the reevaluation process between October 2016 and December 2016, and to review the oversight procedures.

Finding 15: The district did not consistently conduct annual review meetings within required time lines for students eligible for speech-language services.

Citation: N.J.A.C. 6A:14-3.7(i).

Required Action: The district must ensure IEPs meetings are conducted annually or more often if necessary, to review and revise the IEP. In order to demonstrate correction of noncompliance, the district must conduct training for speech-language specialists and develop an oversight mechanism to ensure compliance with the requirements in the citation listed above. A monitor from the NJDOE will conduct an on-site visit to interview staff, review documentation from annual review meetings conducted between October 2016 and December 2016, and to review the oversight procedures.

Carl D. Perkins

Finding 16: The district did not have advisory committees which met at least twice during the FY 2014-2015 and FY 2015-2016 project periods for each of its approved career and technical education (CTE) programs.

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Citation: Perkins Act §134(b)(5): Local plan CTE. N.J.A.C. 6A:19-3.1(a)2: Program requirements.

Required Action: The district must establish an advisory committee for each approved CTE program which provides opportunities for interested individuals to be involved in the development, implementation and evaluation of CTE programs and to be effectively informed about and understand the requirements of the Perkins Act including CTE programs of study. The advisory committees must include the required membership as indicated in the N.J.A.C. 6A:19-3.1 Program Requirements and must meet at least twice during the project period.

Finding 17: The district did not provide opportunities for students to participate in structured learning experiences in its program in Drafting and Design Technology/Technician, General (CIP Code 151301) for both the FY 2014-2015 and FY 2015-2016 project periods.

Citation: Perkins Act §135(b)3: Local uses of funds (Requirements for uses of funds). N.J.A.C. 6A:19-3.1: Development, Program requirements.

Required Action: The district must provide CTE students the opportunity to participate in a structured learning experience (SLE) in the CTE program in which they are enrolled. Participation in an SLE is a means of providing a strong experience in and an understanding of all aspects of an industry.

Finding 18: The district did not consult with their local Work Force Development Board (WDB) on the development of their Perkins grant application and provide the WDB the opportunity to review and comment on the applications for either the FY 2014-2015 or FY 2015-2016 project periods prior to submission.

Citation: Perkins Act §134(b)(5): Local plan for career and technical education programs. Perkins One-Year Grant Application Guidelines – July 1, 2015 – June 30, 2016 (Perkins Guidelines).

Required Action: The district must ensure consultation with their local WDB on the development of the Perkins grant application providing access to the application for review and comment prior to submission. This provides interested individuals the opportunity to be involved in the development, implementation and evaluation of CTE programs and to be effectively informed about and understand the requirements of the Perkins Act including CTE programs of study.

Finding 19: The district did not have a CTE Safety and Health Plan for its approved career and technical education program in a hazardous occupation: Cosmetology/Cosmetologist, General program.

Citation: N.J.A.C. 6A:19-6.4: Safety and health plan for CTE.

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Required Action: The district must develop, organize, adopt (through board approval) and implement a written CTE Safety Health Plan for any CTE program and/or program of study, cooperative education experience, and/or apprenticeship training in a hazardous occupation. The district's board approved CTE Safety and Health Plan must be submitted to:

Dr. Derick Shendell, Assistant Professor/Program Director School of Public Health
Rutgers, The State University of New Jersey
Liberty Plaza
PO Box 500 335 George Street, Suite 2200
New Brunswick, NJ 08903-2688

Dr. Shendell can also be contacted via email at: shendedg@sph.rutgers.edu or by phone at 732-235-5409 or 732-235-4988 for assistance in developing the CTE on Health and Safety Plan if necessary.

Finding 20: The district failed to comply with applicable regulations and program specific requirements for the Perkins grant requiring district purchase orders encumbering Perkins funds to contain the approved CIP code. In addition, while some of the purchase orders identified the Perkins grant, this practice was not consistently followed.

Citation: 34 CFR §76.700: Compliance with statutes, regulations, State plan, and applications. Perkins Guidelines, Section 8.3.3: Managing the Grant (Monitoring – What Records Should Be Available for Inspections).

Required Action: The district must implement procedures to ensure personnel assigned to administer the Perkins grant comply with the program specific requirements applicable to each project period.

Finding 21: The district did not have supporting documents to verify the activities of one of the district's employees who was paid with Perkins funds during the period November 8, 2014 through March 22, 2015.

Citation: 2 CFR 200.430(i): Compensation – personal services.

Required Action: The district must verify the time and activity of staff charged to federal grants. The documentation must reflect what the staff is doing, when and where, and the portion of time devoted to grant activities and it must accurately match the grant funded percentage. This documentation is necessary to verify that funded staff members are actually performing allowable grant activities. Employees whose salaries are funded 100 percent by a federal program must complete a semi-annual certification attesting to their performance of grant related duties. Staff members whose salaries are partially paid with a federal grant must prepare monthly personal activity reports.

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Finding 22: The district expended a total of \$6,263.06 during the 2015-2016 school year for an unapproved program (Sales, Distribution, & Marketing Operations, General program, CIP code 521801). The use of Perkins funds to support an unapproved program is not permissible.

Citation: Perkins Act §135: Local uses of funds. 2 CFR 200.405: Allocable costs. Perkins Guidelines, Appendix E: Non-Allowable Costs.

Required Action: The district must reverse these disallowed charges and submit the adjusting entry to the NJDOE for review. The district must also implement procedures to ensure that Perkins funds will only be expended on NJDOE approved CTE programs.

Administrative

Finding 23: On several occasions, the district failed to issue a purchase order prior to services being rendered (confirming order) in contravention of state regulations and district policy. It is imperative that purchase orders are issued by the purchasing agent to: authorize vendors to provide goods and perform services to the district; reduce the duplication of items and services acquired; and avoid the likelihood of overpayment to vendors.

Citation: N.J.S.A. 18A:18A(2)(v): Public School Contracts Law.

Required Action: The district must implement a process to ensure that purchase orders are issued prior to receiving goods and services from vendors.

Finding 24: The district did not fully comply with the timekeeping standards for employees whose salary and wages were supported with federal funds. The documentation must reflect what the staff is doing, when and where they are working and it must support their funded percentage. Employees whose salaries are funded 100 percent by the federal program must complete a semi-annual certification attesting to their performance. Staff members whose salaries are partially funded must prepare monthly personal activity reports.

Citation: 2 CFR §200.430(i): Compensation—personal services (Standards for Documentation of Personnel Expenses).

Required Action: The district must ensure employees submit detailed personal activity reports that have been verified by supervisors, as required.

Finding 25: The district obtained a board resolution to submit a second amendment to its IDEA application for the inclusion of carryover; however, actual amounts were not specified or approved. ESEA requires each district to “submit an application to the State Education Agency (SEA) at such time, in such manner, and containing such information as the SEA may reasonably require.” The NJDOE requires each district to go before its board of education to obtain approval for submission of the application. Upon approval of the application, the NJDOE then requires each district to go before its board to obtain approval for the acceptance of the grant funds. Amendments also require board approval.

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Citation: ESEA §9306(a): *Other General Assurances*. 34 CFR §76.770: A state shall have procedures to ensure compliance.

Required Action: The district must obtain the necessary board resolutions to ensure conformity with applicable federal and state requirements.

Finding 26: The district provided its policy to prevent contracting with debarred and suspended vendors for examination. However, no evidence was produced demonstrating the process is being followed.

Citation: 2 CFR §200.318(h): General procurement standards and 200.326(l): Contract provisions (Debarment and suspension).

Required Action: The district must update its procedures to demonstrate implementation of the internal control policy to prevent errors from potentially occurring.

Finding 27: Certain board approved policies and standard operating procedures maintained by the district are out-of-date and in need of revision.

Citation: 2 CFR §200.302(b)(3): Financial management and 200.318: General procurement standards. N.J.A.C. 6A:23A-6.6: Standard operating procedures for business functions.

Required Action: The district should revise/adopt its written policies and procedures to ensure compliance with current state and federal regulations.

The NJDOE thanks you for your time and cooperation during the monitoring visit and looks forward to a successful resolution of all findings and implementation of all recommendations contained in this report.

If you have any questions, please contact Kathryn Holbrook via phone at (609) 292-0198 or via email at kathryn.holbrook@doe.state.nj.us.