

**STATE OF NEW JERSEY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<u>Correctional Facilities Construction Fund</u>	<u>Correctional Facilities Construction Fund of 1987</u>
<b>REVENUES</b>		
Federal and other grants	\$ --	\$ --
Services and assessments	--	--
Investment earnings	24,544	51,702
Other	--	--
<b>Total Revenues</b>	<u>24,544</u>	<u>51,702</u>
<b>EXPENDITURES</b>		
<b>Current:</b>		
Public safety and criminal justice	--	20,545
Physical and mental health	--	--
Educational, cultural, and intellectual development	--	--
Economic planning, development, and security	--	--
Transportation programs	--	--
Government direction, management, and control	--	--
<b>Total Expenditures</b>	<u>--</u>	<u>20,545</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>24,544</u>	<u>31,157</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers from other funds	--	--
Transfers to other funds	(24,544 )	(321,645 )
<b>Total other financing sources (uses)</b>	<u>(24,544 )</u>	<u>(321,645 )</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	--	(290,488 )
<b>Fund balances - July 1, 2005</b>	<u>589,073</u>	<u>1,211,497</u>
<b>Fund balances - June 30, 2006</b>	<u>\$ 589,073</u>	<u>\$ 921,009</u>

Energy Conservation Fund	Human Services Facilities Construction Fund	Motor Vehicle Commission Fund	New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund
\$ --	\$ --	\$ --	\$ --
--	--	--	--
11,674	2,573	3,421,348	262,894
--	--	--	--
<u>11,674</u>	<u>2,573</u>	<u>3,421,348</u>	<u>262,894</u>
--	--	17,579,268	--
--	--	--	--
--	48,801	--	--
--	--	--	--
--	--	--	--
--	--	2,372	--
--	48,801	17,581,640	--
<u>11,674</u>	<u>(46,228 )</u>	<u>(14,160,292 )</u>	<u>262,894</u>
--	--	--	--
(11,674 )	(2,573 )	--	(262,894 )
<u>(11,674 )</u>	<u>(2,573 )</u>	<u>--</u>	<u>(262,894 )</u>
--	(48,801 )	(14,160,292 )	--
279,694	60,450	129,161,469	6,164,699
<u>\$ 279,694</u>	<u>\$ 11,649</u>	<u>\$ 115,001,177</u>	<u>\$ 6,164,699</u>

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**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<b>Public Purpose Buildings and Community-Based Facilities Construction Fund</b>	<b>Public Purpose Buildings Construction Fund</b>	<b>Special Transportation Fund</b>
<b>REVENUES</b>			
Federal and other grants	\$ --	\$ --	\$ 672,617,875
Services and assessments	--	--	3,354,679
Investment earnings	179,812	6,558	--
Other	358,512	--	--
<b>Total Revenues</b>	<b>538,324</b>	<b>6,558</b>	<b>675,972,554</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	523,447	--	--
Physical and mental health	16,758	--	--
Educational, cultural, and intellectual development	--	--	--
Economic planning, development, and security	233,183	--	--
Transportation programs	--	--	2,045,390,739
Government direction, management, and control	--	--	--
<b>Total Expenditures</b>	<b>773,388</b>	<b>--</b>	<b>2,045,390,739</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(235,064 )</b>	<b>6,558</b>	<b>(1,369,418,185 )</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from other funds	--	--	1,369,418,185
Transfers to other funds	(179,812 )	(6,558 )	--
<b>Total other financing sources (uses)</b>	<b>(179,812 )</b>	<b>(6,558 )</b>	<b>1,369,418,185</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(414,876 )</b>	<b>--</b>	<b>--</b>
<b>Fund balances - July 1, 2005</b>	<b>4,461,123</b>	<b>245,493</b>	<b>--</b>
<b>Fund balances - June 30, 2006</b>	<b>\$ 4,046,247</b>	<b>\$ 245,493</b>	<b>\$ --</b>

State Facilities for Handicapped Fund	1999 Statewide Transportation and Local Bridge Fund	Transportation Rehabilitation and Improvement Fund	Total Non-Major Capital Projects Funds
\$ --	\$ --	\$ --	\$ 672,617,875
--	--	--	3,354,679
578	1,516,575	10,156	5,488,414
--	--	--	358,512
<u>578</u>	<u>1,516,575</u>	<u>10,156</u>	<u>681,819,480</u>
--	--	--	18,123,260
--	--	--	16,758
2,648	--	--	51,449
--	--	--	233,183
--	8,684,272	567,792	2,054,642,803
--	--	--	2,372
<u>2,648</u>	<u>8,684,272</u>	<u>567,792</u>	<u>2,073,069,825</u>
<u>(2,070)</u>	<u>(7,167,697)</u>	<u>(557,636)</u>	<u>(1,391,250,345)</u>
--	--	--	1,369,418,185
--	(1,516,575)	(10,156)	(2,336,431)
--	(1,516,575)	(10,156)	1,367,081,754
(2,070)	(8,684,272)	(567,792)	(24,168,591)
16,976	38,319,737	567,792	181,078,003
<u>\$ 14,906</u>	<u>\$ 29,635,465</u>	<u>\$ --</u>	<u>\$ 156,909,412</u>

**STATE OF NEW JERSEY  
COMBINING STATEMENT OF NET ASSETS  
NON-MAJOR PROPRIETARY FUNDS  
JUNE 30, 2006**

	<b>Dental Local Government Employers Program Fund</b>	<b>Prescription Drug Local Government Employers Program Fund</b>	<b>Total Non-Major Proprietary Funds</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ --	\$ 252,425	\$ 252,425
Investments	58,705	19,836,045	19,894,750
Receivables, net of allowances			
Other	15,717	8,162,191	8,177,908
Due from other funds	--	2,603,621	2,603,621
<b>Total Assets</b>	<b>74,422</b>	<b>30,854,282</b>	<b>30,928,704</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable	2,846,803	1,800,000	4,646,803
Due to other funds	55,368	--	55,368
<b>Total Liabilities</b>	<b>2,902,171</b>	<b>1,800,000</b>	<b>4,702,171</b>
<b>NET ASSETS</b>			
<b>Restricted for:</b>			
Other purposes	--	29,054,282	29,054,282
<b>Unrestricted</b>	<b>(2,827,749 )</b>	<b>--</b>	<b>(2,827,749 )</b>
<b>Total Net Assets</b>	<b>\$ (2,827,749 )</b>	<b>\$ 29,054,282</b>	<b>\$ 26,226,533</b>

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS**  
**NON-MAJOR PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<b>Dental Local Government Employers Program Fund</b>	<b>Prescription Drug Local Government Employers Program Fund</b>	<b>Total Non-Major Proprietary Funds</b>
<b>OPERATING REVENUES</b>			
Contributions	\$ 16,423,155	\$ 99,109,580	\$ 115,532,735
<b>Total Operating Revenues</b>	<u>16,423,155</u>	<u>99,109,580</u>	<u>115,532,735</u>
<b>OPERATING EXPENSES</b>			
Benefit payments	18,024,622	91,885,883	109,910,505
<b>Total Operating Expenses</b>	<u>18,024,622</u>	<u>91,885,883</u>	<u>109,910,505</u>
<b>Operating Income (Loss)</b>	<u>(1,601,467 )</u>	<u>7,223,697</u>	<u>5,622,230</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	23,543	542,224	565,767
<b>Total Nonoperating Revenues (Expenses)</b>	<u>23,543</u>	<u>542,224</u>	<u>565,767</u>
<b>Change in Net Assets</b>	(1,577,924 )	7,765,921	6,187,997
<b>Total Net Assets - July 1, 2005</b>	<u>(1,249,825 )</u>	<u>21,288,361</u>	<u>20,038,536</u>
<b>Total Net Assets - June 30, 2006</b>	<u>\$ (2,827,749 )</u>	<u>\$ 29,054,282</u>	<u>\$ 26,226,533</u>

**STATE OF NEW JERSEY  
COMBINING STATEMENT OF CASH FLOWS  
NON-MAJOR PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<b>Dental Local Government Employers Program Fund</b>	<b>Prescription Drug Local Government Employers Program Fund</b>	<b>Total Non-Major Proprietary Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts received from customers	\$ 15,674,162	\$ 656,625	\$ 16,330,787
Receipts from federal and local agencies	751,792	95,475,346	96,227,138
Claims paid	(17,082,318 )	(91,885,883 )	(108,968,201 )
<b>Net cash provided (used) by operating activities</b>	<b>(656,364 )</b>	<b>4,246,088</b>	<b>3,589,724</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Miscellaneous receipts (payments)	46,803	--	46,803
<b>Net cash provided (used) by noncapital financing activities</b>	<b>46,803</b>	<b>--</b>	<b>46,803</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest and dividends	23,493	541,351	564,844
Purchase of investments	551,733	(4,966,104 )	(4,414,371 )
Other	50	873	923
<b>Net cash provided (used) by investing activities</b>	<b>575,276</b>	<b>(4,423,880 )</b>	<b>(3,848,604 )</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(34,285 )</b>	<b>(177,792 )</b>	<b>(212,077 )</b>
<b>Cash and cash equivalents - July 1, 2005</b>	<b>34,285</b>	<b>430,217</b>	<b>464,502</b>
<b>Cash and cash equivalents - June 30, 2006</b>	<b>\$ --</b>	<b>\$ 252,425</b>	<b>\$ 252,425</b>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (1,601,467 )	\$ 7,223,697	\$ 5,622,230
Adjustments to reconcile operating income to net cash provided (used) by operating activities			
Net changes in assets and liabilities:			
Current assets	2,799	(2,977,609 )	(2,974,810 )
Current liabilities	942,304	--	942,304
<b>Net cash provided (used) by operating activities</b>	<b>\$ (656,364 )</b>	<b>\$ 4,246,088</b>	<b>\$ 3,589,724</b>





**STATE OF NEW JERSEY  
COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY FUNDS  
JUNE 30, 2006**

	<u>Alternate Benefit Program Fund</u>	<u>Judiciary Bail Fund</u>	<u>Judiciary Child Support and Paternity Fund</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 1,166,696	\$ 73,810	\$ 3,799,853
<b>Investments</b>	884,751	33,118,058	17,759,956
<b>Receivables, net of allowances for uncollectibles</b>			
Members	404,509	--	--
Employers	--	--	--
Departmental accounts	--	--	--
Other	--	41,822	--
<b>Due from other funds</b>	<u>24,476,907</u>	<u>--</u>	<u>--</u>
<b>Total Assets</b>	<u><u>\$ 26,932,863</u></u>	<u><u>\$ 33,233,690</u></u>	<u><u>\$ 21,559,809</u></u>
<b>LIABILITIES</b>			
<b>Accounts payable</b>	\$ 23,829,812	\$ 33,233,690	\$ 21,559,809
<b>Due to other funds</b>	<u>3,103,051</u>	<u>--</u>	<u>--</u>
<b>Total Liabilities</b>	<u><u>\$ 26,932,863</u></u>	<u><u>\$ 33,233,690</u></u>	<u><u>\$ 21,559,809</u></u>

<u>Judiciary Probation Fund</u>	<u>Judiciary Special Civil Fund</u>	<u>Luxury Tax Development Fund</u>	<u>Pension Adjustment Fund</u>	<u>Resource Recovery Investment Tax Fund</u>
\$ 110,679	\$ 100,625	\$ 341,561	\$ 521,383	\$ 100,299
10,467,518	3,812,967	1,561,593	3,208,131	419,794
--	--	--	--	--
--	--	--	1,750,405	--
--	--	--	--	--
--	--	--	--	--
--	--	--	1,517	--
<u>\$ 10,578,197</u>	<u>\$ 3,913,592</u>	<u>\$ 1,903,154</u>	<u>\$ 5,481,436</u>	<u>\$ 520,093</u>
\$ 10,578,197	\$ 3,913,592	\$ 1,903,154	\$ 3,311,497	\$ 520,093
--	--	--	2,169,939	--
<u>\$ 10,578,197</u>	<u>\$ 3,913,592</u>	<u>\$ 1,903,154</u>	<u>\$ 5,481,436</u>	<u>\$ 520,093</u>

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**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS (Continued)**  
**AGENCY FUNDS**  
**JUNE 30, 2006**

	<u>Solid Waste Service Tax Fund</u>	<u>Wage and Hour Trust Fund</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 601,197	\$ 1,120,981	\$ 7,937,084
<b>Investments</b>	10,142,781	2,509,132	83,884,681
<b>Receivables, net of allowances for uncollectibles</b>			
Members	--	--	404,509
Employers	--	--	1,750,405
Departmental accounts	516,829	--	516,829
Other	--	--	41,822
<b>Due from other funds</b>	<u>--</u>	<u>--</u>	<u>24,478,424</u>
<b>Total Assets</b>	<u>\$ 11,260,807</u>	<u>\$ 3,630,113</u>	<u>\$ 119,013,754</u>
<b>LIABILITIES</b>			
<b>Accounts payable</b>	\$ 11,260,807	\$ 3,574,295	\$ 113,684,946
<b>Due to other funds</b>	<u>--</u>	<u>55,818</u>	<u>5,328,808</u>
<b>Total Liabilities</b>	<u>\$ 11,260,807</u>	<u>\$ 3,630,113</u>	<u>\$ 119,013,754</u>

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
<b>ALTERNATE BENEFIT PROGRAM FUND</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 981,712	\$ 128,049,016	\$ 127,864,032	\$ 1,166,696
Investments	4,186,500	143,652,761	146,954,510	884,751
Receivables, net - members	29,615	404,509	29,615	404,509
Due from other funds	20,283,308	24,476,907	20,283,308	24,476,907
<b>Total Assets</b>	<b>\$ 25,481,135</b>	<b>\$ 296,583,193</b>	<b>\$ 295,131,465</b>	<b>\$ 26,932,863</b>

<b>Liabilities</b>				
Account payable	\$ 22,351,581	\$ 24,600,449	\$ 23,122,218	\$ 23,829,812
Due to other funds	3,129,554	3,103,051	3,129,554	3,103,051
<b>Total Liabilities</b>	<b>\$ 25,481,135</b>	<b>\$ 27,703,500</b>	<b>\$ 26,251,772</b>	<b>\$ 26,932,863</b>

**JUDICIARY BAIL FUND**

<b>Assets</b>				
Cash and cash equivalents	\$ 87,823	\$ 122,750,643	\$ 122,764,656	\$ 73,810
Investments	28,992,058	18,785,831	14,659,831	33,118,058
Receivables, net - other	41,822	--	--	41,822
<b>Total Assets</b>	<b>\$ 29,121,703</b>	<b>\$ 141,536,474</b>	<b>\$ 137,424,487</b>	<b>\$ 33,233,690</b>

<b>Liabilities</b>				
Accounts payable	\$ 29,121,703	\$ 107,914,392	\$ 103,802,405	\$ 33,233,690
<b>Total Liabilities</b>	<b>\$ 29,121,703</b>	<b>\$ 107,914,392</b>	<b>\$ 103,802,405</b>	<b>\$ 33,233,690</b>

**JUDICIARY CHILD SUPPORT AND PATERNITY FUND**

<b>Assets</b>				
Cash	\$ 3,617,907	\$ 2,756,163,628	\$ 2,755,981,682	\$ 3,799,853
Investments	22,437,957	152,141,858	156,819,859	17,759,956
<b>Total Assets</b>	<b>\$ 26,055,864</b>	<b>\$ 2,908,305,486</b>	<b>\$ 2,912,801,541</b>	<b>\$ 21,559,809</b>

<b>Liabilities</b>				
Accounts payable	\$ 26,055,864	\$ 1,619,133,415	\$ 1,623,629,470	\$ 21,559,809
<b>Total Liabilities</b>	<b>\$ 26,055,864</b>	<b>\$ 1,619,133,415</b>	<b>\$ 1,623,629,470</b>	<b>\$ 21,559,809</b>

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
<b>JUDICIARY PROBATION FUND</b>				
<b>Assets</b>				
Cash	\$ 98,312	\$ 78,557,132	\$ 78,544,765	\$ 110,679
Investments	10,339,519	20,544,831	20,416,832	10,467,518
<b>Total Assets</b>	<u>\$ 10,437,831</u>	<u>\$ 99,101,963</u>	<u>\$ 98,961,597</u>	<u>\$ 10,578,197</u>
<b>Liabilities</b>				
Accounts payable	\$ 10,437,831	\$ 59,057,132	\$ 58,916,766	\$ 10,578,197
<b>Total Liabilities</b>	<u>\$ 10,437,831</u>	<u>\$ 59,057,132</u>	<u>\$ 58,916,766</u>	<u>\$ 10,578,197</u>

<b>JUDICIARY SPECIAL CIVIL FUND</b>				
<b>Assets</b>				
Cash	\$ 169,463	\$ 73,122,443	\$ 73,191,281	\$ 100,625
Investments	2,962,967	16,971,725	16,121,725	3,812,967
<b>Total Assets</b>	<u>\$ 3,132,430</u>	<u>\$ 90,094,168</u>	<u>\$ 89,313,006</u>	<u>\$ 3,913,592</u>
<b>Liabilities</b>				
Accounts payable	\$ 3,132,430	\$ 56,966,629	\$ 56,185,467	\$ 3,913,592
<b>Total Liabilities</b>	<u>\$ 3,132,430</u>	<u>\$ 56,966,629</u>	<u>\$ 56,185,467</u>	<u>\$ 3,913,592</u>

<b>LUXURY TAX DEVELOPMENT FUND</b>				
<b>Assets</b>				
Cash	\$ 254,035	\$ 163,828	\$ 76,302	\$ 341,561
Investments	1,576,417	65,176	80,000	1,561,593
<b>Total Assets</b>	<u>\$ 1,830,452</u>	<u>\$ 229,004</u>	<u>\$ 156,302</u>	<u>\$ 1,903,154</u>
<b>Liabilities</b>				
Accounts payable	\$ 1,830,452	\$ 225,306	\$ 152,604	\$ 1,903,154
<b>Total Liabilities</b>	<u>\$ 1,830,452</u>	<u>\$ 225,306</u>	<u>\$ 152,604</u>	<u>\$ 1,903,154</u>

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
<b>PENSION ADJUSTMENT FUND</b>				
<b>Assets</b>				
Cash	\$ 29,762	\$ 8,246,163	\$ 7,754,542	\$ 521,383
Investments	3,480,275	9,686,413	9,958,557	3,208,131
Receivables, net - employers	1,747,855	10,617,555	10,615,005	1,750,405
Due from other funds	22,083	112,965	133,531	1,517
<b>Total Assets</b>	<b>\$ 5,279,975</b>	<b>\$ 28,663,096</b>	<b>\$ 28,461,635</b>	<b>\$ 5,481,436</b>
<b>Liabilities</b>				
Accounts payable	\$ 3,142,826	\$ 169,964	\$ 1,293	\$ 3,311,497
Due to other funds	2,137,149	18,537,270	18,504,480	2,169,939
<b>Total Liabilities</b>	<b>\$ 5,279,975</b>	<b>\$ 18,707,234</b>	<b>\$ 18,505,773</b>	<b>\$ 5,481,436</b>

**RESOURCE RECOVERY  
INVESTMENT TAX FUND**

<b>Assets</b>				
Cash	\$ 100,299	\$ --	\$ --	\$ 100,299
Investments	402,714	17,080	--	419,794
<b>Total Assets</b>	<b>\$ 503,013</b>	<b>\$ 17,080</b>	<b>\$ --</b>	<b>\$ 520,093</b>
<b>Liabilities</b>				
Accounts payable	\$ 503,013	\$ 17,080	\$ --	\$ 520,093
<b>Total Liabilities</b>	<b>\$ 503,013</b>	<b>\$ 17,080</b>	<b>\$ --</b>	<b>\$ 520,093</b>

**SOLID WASTE SERVICE TAX FUND**

<b>Assets</b>				
Cash	\$ 51,138	\$ 14,360,867	\$ 13,810,808	\$ 601,197
Investments	11,046,062	2,596,719	3,500,000	10,142,781
Receivables, net - departmental	37,231	516,829	37,231	516,829
<b>Total Assets</b>	<b>\$ 11,134,431</b>	<b>\$ 17,474,415</b>	<b>\$ 17,348,039</b>	<b>\$ 11,260,807</b>
<b>Liabilities</b>				
Accounts payable	\$ 11,134,431	\$ 12,370,053	\$ 12,243,677	\$ 11,260,807
<b>Total Liabilities</b>	<b>\$ 11,134,431</b>	<b>\$ 12,370,053</b>	<b>\$ 12,243,677</b>	<b>\$ 11,260,807</b>

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)**  
**AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
<b>WAGE AND HOUR TRUST FUND</b>				
<b>Assets</b>				
Cash	\$ 2,114,301	\$ 4,469,836	\$ 5,463,156	\$ 1,120,981
Investments	1,146,823	1,422,309	60,000	2,509,132
<b>Total Assets</b>	<b>\$ 3,261,124</b>	<b>\$ 5,892,145</b>	<b>\$ 5,523,156</b>	<b>\$ 3,630,113</b>
<b>Liabilities</b>				
Accounts payable	\$ 3,246,487	\$ 4,409,836	\$ 4,082,028	\$ 3,574,295
Due to other funds	14,637	92,308	51,127	55,818
<b>Total Liabilities</b>	<b>\$ 3,261,124</b>	<b>\$ 4,502,144</b>	<b>\$ 4,133,155</b>	<b>\$ 3,630,113</b>
<b>TOTAL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash	\$ 7,504,752	\$ 3,185,883,556	\$ 3,185,451,224	\$ 7,937,084
Investments	86,571,292	365,884,703	368,571,314	83,884,681
Receivables, net - members	29,615	404,509	29,615	404,509
Receivables, net - employers	1,747,855	10,617,555	10,615,005	1,750,405
Receivables, net - departmental	37,231	516,829	37,231	516,829
Receivables, net - other	41,822	--	--	41,822
Due from other funds	20,305,391	24,589,872	20,416,839	24,478,424
<b>Total Assets</b>	<b>\$ 116,237,958</b>	<b>\$ 3,587,897,024</b>	<b>\$ 3,585,121,228</b>	<b>\$ 119,013,754</b>
<b>Liabilities</b>				
Accounts payable	\$ 110,956,618	\$ 1,884,864,256	\$ 1,882,135,928	\$ 113,684,946
Due to other funds	5,281,340	21,732,629	21,685,161	5,328,808
<b>Total Liabilities</b>	<b>\$ 116,237,958</b>	<b>\$ 1,906,596,885</b>	<b>\$ 1,903,821,089</b>	<b>\$ 119,013,754</b>





**STATE OF NEW JERSEY  
COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS  
JUNE 30, 2006**

	<b>Alternate Benefit Long-Term Disability Fund</b>	<b>Central Pension Fund</b>	<b>Consolidated Police and Firemen's Pension Fund</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ --	\$ --	\$ 155,455
Securities lending collateral	--	--	36,817
Investments	1,484,289	34,926	16,494,260
<b>Receivables, net of allowances for uncollectibles</b>			
Members	--	--	--
Employers	--	--	--
Interest and dividends	--	34	3,858
Due from other funds	--	--	1,809,197
Other	310,826	39,094	59,780
<b>Total Assets</b>	<b>1,795,115</b>	<b>74,054</b>	<b>18,559,367</b>
<b>LIABILITIES</b>			
Accounts payable	--	19,915	2,324
Benefits payable	--	29,230	297,157
Securities lending collateral and rebates payable	--	--	36,817
Due to other funds	--	24,909	8,963
<b>Total Liabilities</b>	<b>--</b>	<b>74,054</b>	<b>345,261</b>
<b>NET ASSETS</b>			
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 1,795,115</u>	<u>\$ --</u>	<u>\$ 18,214,106</u>

<u>Judicial Retirement System</u>	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>
\$ 42,023	\$ --	\$ 2,131,532
64,982,023	--	3,004,838,828
336,088,388	1,700,779,705	17,243,626,439
--	--	46,903,400
--	--	1,092,628,296
2,266,896	2,214,504	112,786,319
72,936	--	2,794,367
809,773	6,252,653	458,798,243
<u>404,262,039</u>	<u>1,709,246,862</u>	<u>21,964,507,424</u>
2,014	818,799	4,631,742
875,180	87,110	27,542,526
64,982,023	--	3,004,838,828
110,564	--	2,307,671
<u>65,969,781</u>	<u>905,909</u>	<u>3,039,320,767</u>
<u>\$ 338,292,258</u>	<u>\$ 1,708,340,953</u>	<u>\$ 18,925,186,657</u>

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**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS (Continued)**  
**PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS**  
**JUNE 30, 2006**

	<u>Prison Officers' Pension Fund</u>	<u>Public Employees' Retirement System</u>	<u>State Police Retirement System</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 340,172	\$ 3,817,601	\$ --
Securities lending collateral	353,352	4,729,781,295	356,602,491
Investments	13,780,944	23,650,032,298	1,803,205,297
Receivables, net of allowances for uncollectibles			
Members	--	59,626,426	5,418
Employers	--	1,036,094,249	--
Interest and dividends	70,271	157,878,640	12,212,871
Due from other funds	--	10,703,936	1,007,950
Other	--	458,436,306	28,684,428
<b>Total Assets</b>	<u>14,544,739</u>	<u>30,106,370,751</u>	<u>2,201,718,455</u>
<b>LIABILITIES</b>			
Accounts payable	1,288	19,954,168	155,372
Benefits payable	171,316	40,555,715	2,490,498
Securities lending collateral and rebates payable	353,352	4,729,781,295	356,602,491
Due to other funds	4,065	4,064,485	266,065
<b>Total Liabilities</b>	<u>530,021</u>	<u>4,794,355,663</u>	<u>359,514,426</u>
<b>NET ASSETS</b>			
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 14,014,718</u>	<u>\$ 25,312,015,088</u>	<u>\$ 1,842,204,029</u>

<b>Supplemental Annuity Collective Trust</b>	<b>Teachers' Pension and Annuity Fund</b>	<b>Total Pension and Other Employee Benefits Trust Funds</b>
\$ --	\$ 4,783,607	\$ 11,270,390
--	6,021,492,285	14,178,087,091
161,869,807	30,435,616,171	75,363,012,524
452,185	68,068,346	175,055,775
--	79,660,228	2,208,382,773
200,970	202,857,201	490,491,564
35,060	64,838	16,488,284
16,218	218,997,259	1,172,404,580
<u>162,574,240</u>	<u>37,031,539,935</u>	<u>93,615,192,981</u>
852,775	15,535,544	41,973,941
142,517	51,526,542	123,717,791
--	6,021,492,285	14,178,087,091
6,122	4,106,031	10,898,875
<u>1,001,414</u>	<u>6,092,660,402</u>	<u>14,354,677,698</u>
<u>\$ 161,572,826</u>	<u>\$ 30,938,879,533</u>	<u>\$ 79,260,515,283</u>

**STATE OF NEW JERSEY  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<b>Alternate Benefit Long-Term Disability Fund</b>	<b>Central Pension Fund</b>	<b>Consolidated Police and Firemen's Pension Fund</b>
<b>ADDITIONS</b>			
Contributions:			
Members	\$ --	\$ --	\$ --
Employers	1,000,000	424,786	6,450,118
Other	--	25,713	8,231,766
<b>Total Contributions</b>	<b>1,000,000</b>	<b>450,499</b>	<b>14,681,884</b>
Investment Income:			
Net increase (decrease) in fair value of investments	267	2	(26,334 )
Interest and dividends	155,045	4,737	440,852
<b>Total Investment Income</b>	<b>155,312</b>	<b>4,739</b>	<b>414,518</b>
Less investment expense	--	--	8,921
<b>Net Investment Income</b>	<b>155,312</b>	<b>4,739</b>	<b>405,597</b>
<b>Total Additions</b>	<b>1,155,312</b>	<b>455,238</b>	<b>15,087,481</b>
<b>DEDUCTIONS</b>			
Benefit payments	2,987,049	430,527	13,478,301
Refunds of contributions	--	24,711	--
Administrative expense	--	--	25,777
<b>Total Deductions</b>	<b>2,987,049</b>	<b>455,238</b>	<b>13,504,078</b>
Total Changes in Net Assets Held In Trust	(1,831,737 )	--	1,583,403
<b>Net Assets - July 1, 2005</b>	<b>3,626,852</b>	<b>--</b>	<b>16,630,703</b>
<b>Net Assets - June 30, 2006</b>	<b>\$ 1,795,115</b>	<b>\$ --</b>	<b>\$ 18,214,106</b>

<u>Judicial Retirement System</u>	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>
\$ 1,583,469	\$ 166,371,405	\$ 290,681,716
7,972,000	--	714,210,999
--	--	--
9,555,469	166,371,405	1,004,892,715
20,988,912	68,304,659	1,059,993,931
11,486,658	38,890,790	615,812,865
32,475,570	107,195,449	1,675,806,796
465	212,969	425,860
32,475,105	106,982,480	1,675,380,936
42,030,574	273,353,885	2,680,273,651
31,137,599	80,873,250	1,153,490,795
20,206	--	6,644,742
179,387	513,741	4,930,808
31,337,192	81,386,991	1,165,066,345
10,693,382	191,966,894	1,515,207,306
327,598,876	1,516,374,059	17,409,979,351
<u>\$ 338,292,258</u>	<u>\$ 1,708,340,953</u>	<u>\$ 18,925,186,657</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS (Continued)**  
**PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<b>Prison Officers' Pension Fund</b>	<b>Public Employees' Retirement System</b>	<b>State Police Retirement System</b>
<b>ADDITIONS</b>			
Contributions:			
Members	\$ --	\$ 630,322,617	\$ 16,917,317
Employers	--	534,146,738	13,015,093
Other	1,149,159	--	--
<b>Total Contributions</b>	<b>1,149,159</b>	<b>1,164,469,355</b>	<b>29,932,410</b>
Investment Income:			
Net increase (decrease) in fair value of investments	(176,079 )	1,575,729,878	119,783,381
Interest and dividends	711,022	767,012,642	53,996,694
<b>Total Investment Income</b>	<b>534,943</b>	<b>2,342,742,520</b>	<b>173,780,075</b>
Less investment expense	1,997	4,211,013	12,954
<b>Net Investment Income</b>	<b>532,946</b>	<b>2,338,531,507</b>	<b>173,767,121</b>
<b>Total Additions</b>	<b>1,682,105</b>	<b>3,503,000,862</b>	<b>203,699,531</b>
<b>DEDUCTIONS</b>			
Benefit payments	2,443,222	2,019,162,139	104,938,160
Refunds of contributions	--	70,271,522	90,138
Administrative expense	7,630	17,365,728	388,585
<b>Total Deductions</b>	<b>2,450,852</b>	<b>2,106,799,389</b>	<b>105,416,883</b>
<b>Total Changes in Net Assets Held In Trust</b>	<b>(768,747 )</b>	<b>1,396,201,473</b>	<b>98,282,648</b>
<b>Net Assets - July 1, 2005</b>	<b>14,783,465</b>	<b>23,915,813,615</b>	<b>1,743,921,381</b>
<b>Net Assets - June 30, 2006</b>	<b>\$ 14,014,718</b>	<b>\$ 25,312,015,088</b>	<b>\$ 1,842,204,029</b>

<b>Supplemental Annuity Collective Trust</b>	<b>Teachers' Pension and Annuity Fund</b>	<b>Total Pension and Other Employee Benefits Trust Funds</b>
\$ 7,601,807	\$ 507,106,612	\$ 1,620,584,943
--	656,731,164	1,933,950,898
--	--	9,406,638
<u>7,601,807</u>	<u>1,163,837,776</u>	<u>3,563,942,479</u>
12,797,524	2,051,334,377	4,908,730,518
<u>3,274,631</u>	<u>931,125,355</u>	<u>2,422,911,291</u>
16,072,155	2,982,459,732	7,331,641,809
--	1,636,260	6,510,439
<u>16,072,155</u>	<u>2,980,823,472</u>	<u>7,325,131,370</u>
<u>23,673,962</u>	<u>4,144,661,248</u>	<u>10,889,073,849</u>
13,178,330	2,794,412,846	6,216,532,218
--	33,211,383	110,262,702
--	10,389,022	33,800,678
<u>13,178,330</u>	<u>2,838,013,251</u>	<u>6,360,595,598</u>
10,495,632	1,306,647,997	4,528,478,251
151,077,194	29,632,231,536	74,732,037,032
<u>\$ 161,572,826</u>	<u>\$ 30,938,879,533</u>	<u>\$ 79,260,515,283</u>



**STATE OF NEW JERSEY  
COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
PRIVATE PURPOSE TRUST FUNDS  
JUNE 30, 2006**

	<b>Insurance Annuity Trust Fund</b>	<b>Motor Vehicle Security Responsibility Fund</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 100	\$ 24,693
Investments	111,800	244,569
Receivables, net of allowances for uncollectibles		
Departmental accounts	--	--
Due from other funds	--	--
<b>Total Assets</b>	<b>111,900</b>	<b>269,262</b>
<b>LIABILITIES</b>		
Accounts payable	--	259,151
Due to other funds	--	10,012
<b>Total Liabilities</b>	--	269,163
<b>NET ASSETS</b>		
Held in Trust for Pension Benefits and Other Purposes	<b>\$ 111,900</b>	<b>\$ 99</b>

<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
\$ 2,329,275	\$ 178,130	\$ 2,532,198
9,464,345	1,493,860	11,314,574
--	19,528	19,528
--	23,060	23,060
<u>11,793,620</u>	<u>1,714,578</u>	<u>13,889,360</u>
3,178,399	--	3,437,550
<u>4,237,866</u>	<u>--</u>	<u>4,247,878</u>
<u>7,416,265</u>	<u>--</u>	<u>7,685,428</u>
<u><u>\$ 4,377,355</u></u>	<u><u>\$ 1,714,578</u></u>	<u><u>\$ 6,203,932</u></u>

**STATE OF NEW JERSEY  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
 PRIVATE PURPOSE TRUST FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<b>Insurance Annuity Trust Fund</b>	<b>Motor Vehicle Security Responsibility Fund</b>
<b>ADDITIONS</b>		
Investment Income:		
Interest and dividends	\$ 4,305	\$ 10,012
Total Investment Income	4,305	10,012
Miscellaneous	6,000	--
<b>Total Additions</b>	<b>10,305</b>	<b>10,012</b>
<b>DEDUCTIONS</b>		
Refunds and transfers to other systems	--	10,012
Payments in accordance with trust agreements	--	--
<b>Total Deductions</b>	<b>--</b>	<b>10,012</b>
Total Changes in Net Assets Held In Trust	10,305	--
<b>Net Assets - July 1, 2005</b>	<b>101,595</b>	<b>99</b>
<b>Net Assets - June 30, 2006</b>	<b>\$ 111,900</b>	<b>\$ 99</b>

<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
\$ 385,080	\$ 61,260	\$ 460,657
<u>385,080</u>	<u>61,260</u>	<u>460,657</u>
93,693	43,497	143,190
<u>478,773</u>	<u>104,757</u>	<u>603,847</u>
--	--	10,012
<u>163,849</u>	<u>196,835</u>	<u>360,684</u>
<u>163,849</u>	<u>196,835</u>	<u>370,696</u>
314,924	(92,078 )	233,151
<u>4,062,431</u>	<u>1,806,656</u>	<u>5,970,781</u>
<u>\$ 4,377,355</u>	<u>\$ 1,714,578</u>	<u>\$ 6,203,932</u>

**STATE OF NEW JERSEY  
COMBINING STATEMENT OF NET ASSETS  
NON-MAJOR COMPONENT UNITS  
JUNE 30, 2006**

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 782,232,329	\$ 281,792,752	\$ 1,064,025,081
Investments	4,576,502,788	993,137,252	5,569,640,040
Receivables, net of allowances for uncollectibles			
Federal government	9,073,955	20,006,100	29,080,055
Loans	1,809,240,772	16,298,797	1,825,539,569
Mortgages	2,057,610,234	--	2,057,610,234
Other	287,602,555	52,745,779	340,348,334
Due from external parties	55,360,142	13,420,126	68,780,268
Inventories	1,092,062	1,207,270	2,299,332
Other	214,375,825	59,893,448	274,269,273
<b>Noncurrent Assets</b>			
Fixed assets, net	2,008,745,719	2,445,255,376	4,454,001,095
<b>Total Assets</b>	<u>11,801,836,381</u>	<u>3,883,756,900</u>	<u>15,685,593,281</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued expenses	110,229,976	116,994,160	227,224,136
Due to external parties	23,082,569	3,120,558	26,203,127
Interest payable	60,114,003	24,965,152	85,079,155
Deferred revenue	157,684,560	59,570,865	217,255,425
Current portion of long-term obligations	252,721,859	64,942,068	317,663,927
Other	318,689,162	6,020,478	324,709,640
<b>Noncurrent Liabilities</b>			
Due in more than one year	6,709,588,658	1,868,540,069	8,578,128,727
<b>Total Liabilities</b>	<u>7,632,110,787</u>	<u>2,144,153,350</u>	<u>9,776,264,137</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	464,118,123	919,701,126	1,383,819,249
<b>Restricted for:</b>			
Capital projects	52,971,741	16,766,040	69,737,781
Debt service	580,571,076	88,405,453	668,976,529
Other purposes	1,544,859,779	276,842,704	1,821,702,483
<b>Unrestricted</b>	<u>1,527,204,875</u>	<u>437,888,227</u>	<u>1,965,093,102</u>
<b>Total Net Assets</b>	<u>\$ 4,169,725,594</u>	<u>\$ 1,739,603,550</u>	<u>\$ 5,909,329,144</u>

**STATE OF NEW JERSEY  
STATEMENT OF ACTIVITIES  
NON-MAJOR COMPONENT UNITS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
<b>Expenses</b>	\$ 1,243,314,287	\$ 1,508,355,955	\$ 2,751,670,242
<b>Net (Expense) Revenue and Changes in Net Assets</b>			
<b>Program Revenues</b>			
Charges for services	648,615,870	730,543,393	1,379,159,263
Operating grants and contributions	541,715,994	516,074,902	1,057,790,896
Capital grants and contributions	507,763,130	4,967,926	512,731,056
<b>Net (Expense) Revenue</b>	<u>454,780,707</u>	<u>(256,769,734 )</u>	<u>198,010,973</u>
<b>General Revenue</b>			
Payments from State	177,215,857	357,444,421	534,660,278
<b>Total General Revenue</b>	<u>177,215,857</u>	<u>357,444,421</u>	<u>534,660,278</u>
<b>Change in Net Assets</b>	631,996,564	100,674,687	732,671,251
<b>Net Assets - Beginning of Year (Restated)</b>	<u>3,537,729,030</u>	<u>1,638,928,863</u>	<u>5,176,657,893</u>
<b>Net Assets - End of Year</b>	<u>\$ 4,169,725,594</u>	<u>\$ 1,739,603,550</u>	<u>\$ 5,909,329,144</u>

**STATE OF NEW JERSEY  
COMBINING STATEMENT OF NET ASSETS  
NON-MAJOR COMPONENT UNITS - AUTHORITIES  
JUNE 30, 2006**

	<b>Casino Reinvestment Development Authority</b>	<b>Higher Education Student Assistance Authority</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 298,612	\$ 53,426,915
Investments	275,285,110	1,887,590,199
Receivables, net of allowances for uncollectibles		
Federal government	--	9,073,955
Loans	--	742,164,273
Mortgages	130,819,404	--
Other	28,773,417	21,511,006
Due from external parties	--	--
Inventories	--	--
Other	8,277,075	7,733,232
<b>Noncurrent Assets</b>		
Fixed assets, net	93,799,461	1,017,144
<b>Total Assets</b>	<b>537,253,079</b>	<b>2,722,516,724</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable	7,368,684	11,282,634
Due to external parties	--	--
Interest payable	8,660,540	4,822,484
Deferred revenue	--	--
Current portion of long-term obligations	2,519,084	8,043,846
Other	--	14,723,142
<b>Noncurrent Liabilities</b>		
Due in more than one year	513,825,400	1,337,310,000
<b>Total Liabilities</b>	<b>532,373,708</b>	<b>1,376,182,106</b>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	102,942	--
<b>Restricted for:</b>		
Capital projects	--	--
Debt service	17,011,865	27,331,445
Other purposes	--	1,319,003,173
<b>Unrestricted</b>	<b>(12,235,436 )</b>	<b>--</b>
<b>Total Net Assets</b>	<b>\$ 4,879,371</b>	<b>\$ 1,346,334,618</b>

<b>New Jersey Commerce and Economic Growth Commission</b>	<b>New Jersey Development Authority for Small Businesses, Minorities and Women's Enterprises</b>	<b>New Jersey Economic Development Authority</b>	<b>New Jersey Educational Facilities Authority</b>
\$ 3,312,293	\$ 137,391	\$ 49,202,812	\$ 56,260
99,779	1,677,858	717,070,894	6,874,253
--	--	--	--
2,820,004	--	--	--
--	--	21,341,830	--
391,588	1,430,807	203,342,456	532,857
--	--	--	--
--	2,586	--	--
30,802	--	1,386,050	64,106
44,001	--	161,622,851	326,813
<u>6,698,467</u>	<u>3,248,642</u>	<u>1,153,966,893</u>	<u>7,854,289</u>
1,600,337	31,770	3,991,243	250,367
--	--	--	--
--	--	1,301,241	--
58,865	161,083	1,657,766	--
--	--	18,021,419	--
1,011,047	290,000	7,548,292	--
--	--	202,755,506	1,432,783
<u>2,670,249</u>	<u>482,853</u>	<u>235,275,467</u>	<u>1,683,150</u>
44,001	--	30,042,851	326,813
--	--	--	--
--	--	--	--
2,820,004	--	53,529,787	--
1,164,213	2,765,789	835,118,788	5,844,326
<u>\$ 4,028,218</u>	<u>\$ 2,765,789</u>	<u>\$ 918,691,426</u>	<u>\$ 6,171,139</u>

(Continued on next page)



**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF NET ASSETS (Continued)**  
**NON-MAJOR COMPONENT UNITS - AUTHORITIES**  
**JUNE 30, 2006**

	<b>New Jersey Environmental Infrastructure Trust</b>	<b>New Jersey Health Care Facilities Financing Authority</b>	<b>New Jersey Housing and Mortgage Finance Agency</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 470,574,730	\$ 26,000	\$ 54,906,000
Investments	178,623,327	4,827,000	1,202,472,000
Receivables, net of allowances for uncollectibles			
Federal government	--	--	--
Loans	855,636,114	--	195,045,000
Mortgages	--	--	1,905,449,000
Other	--	2,087,000	13,957,000
Due from external parties	--	--	1,891,000
Inventories	--	--	--
Other	32,499,500	144,000	33,520,000
<b>Noncurrent Assets</b>			
Fixed assets, net	16,505	286,000	14,203,000
<b>Total Assets</b>	<b>1,537,350,176</b>	<b>7,370,000</b>	<b>3,421,443,000</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable	16,163,702	284,000	--
Due to external parties	--	--	15,688,000
Interest payable	--	--	19,962,000
Deferred revenue	--	683,000	--
Current portion of long-term obligations	77,639,582	--	85,505,000
Other	--	--	210,901,000
<b>Noncurrent Liabilities</b>			
Due in more than one year	1,086,652,456	296,000	2,272,809,000
<b>Total Liabilities</b>	<b>1,180,455,740</b>	<b>1,263,000</b>	<b>2,604,865,000</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	--	286,000	14,203,000
<b>Restricted for:</b>			
Capital projects	--	--	--
Debt service	230,552,126	--	259,139,000
Other purposes	105,441,200	--	--
<b>Unrestricted</b>	<b>20,901,110</b>	<b>5,821,000</b>	<b>543,236,000</b>
<b>Total Net Assets</b>	<b>\$ 356,894,436</b>	<b>\$ 6,107,000</b>	<b>\$ 816,578,000</b>

<b>New Jersey Meadowlands Commission</b>	<b>New Jersey Redevelopment Authority</b>	<b>New Jersey Sports and Exposition Authority</b>	<b>New Jersey Water Supply Authority</b>
\$ 57,152,002	\$ 7,468,084	\$ 18,735,000	\$ 27,382,621
24,911,068	--	200,786,000	17,807,445
--	--	--	--
--	11,255,175	--	2,320,206
--	--	--	--
4,697,508	779,465	521,000	2,873,057
--	--	50,111,000	--
--	--	--	--
88,034	37,201,594	61,013,000	18,071,169
20,294,175	84,868	910,278,000	145,274,697
107,142,787	56,789,186	1,241,444,000	213,729,195
4,308,443	91,101	53,591,000	2,131,965
--	747,360	--	--
--	--	20,239,000	--
--	--	151,907,000	2,188,660
--	--	34,634,000	5,911,153
1,186,213	--	72,642,000	--
16,993,365	--	826,100,000	102,912,421
22,488,021	838,461	1,159,113,000	113,144,199
20,294,175	84,868	66,750,000	36,451,123
--	35,289,722	--	--
--	--	5,011,000	6,724,206
57,872,127	--	--	5,176,138
6,488,464	20,576,135	10,570,000	52,233,529
<u>\$ 84,654,766</u>	<u>\$ 55,950,725</u>	<u>\$ 82,331,000</u>	<u>\$ 100,584,996</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF NET ASSETS (Continued)**  
**NON-MAJOR COMPONENT UNITS - AUTHORITIES**  
**JUNE 30, 2006**

	<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>Total Non-Major Authorities</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 6,620,327	\$ 32,933,282	\$ 782,232,329
Investments	19,567,177	38,910,678	4,576,502,788
Receivables, net of allowances for uncollectibles			
Federal government	--	--	9,073,955
Loans	--	--	1,809,240,772
Mortgages	--	--	2,057,610,234
Other	178,316	6,527,078	287,602,555
Due from external parties	3,358,142	--	55,360,142
Inventories	1,017,213	72,263	1,092,062
Other	6,836,880	7,510,383	214,375,825
<b>Noncurrent Assets</b>			
Fixed assets, net	145,951,219	515,546,985	2,008,745,719
<b>Total Assets</b>	<u>183,529,274</u>	<u>601,500,669</u>	<u>11,801,836,381</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable	1,740,975	7,393,755	110,229,976
Due to external parties	6,647,209	--	23,082,569
Interest payable	2,993,389	2,135,349	60,114,003
Deferred revenue	620,205	407,981	157,684,560
Current portion of long-term obligations	4,850,000	15,597,775	252,721,859
Other	168,864	10,218,604	318,689,162
<b>Noncurrent Liabilities</b>			
Due in more than one year	123,978,578	224,523,149	6,709,588,658
<b>Total Liabilities</b>	<u>140,999,220</u>	<u>260,276,613</u>	<u>7,632,110,787</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	22,641,133	272,891,217	464,118,123
<b>Restricted for:</b>			
Capital projects	--	17,682,019	52,971,741
Debt service	10,436,778	24,364,656	580,571,076
Other purposes	1,017,213	137	1,544,859,779
<b>Unrestricted</b>	<u>8,434,930</u>	<u>26,286,027</u>	<u>1,527,204,875</u>
<b>Total Net Assets</b>	<u>\$ 42,530,054</u>	<u>\$ 341,224,056</u>	<u>\$ 4,169,725,594</u>



**STATE OF NEW JERSEY  
COMBINING STATEMENT OF ACTIVITIES  
NON-MAJOR COMPONENT UNITS - AUTHORITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<u>Casino Reinvestment Development Authority</u>	<u>Higher Education Student Assistance Authority</u>
<b>Expenses</b>	\$ 72,389,187	\$ 267,710,056
<b>Net (Expense) Revenue and Changes in Net Assets</b>		
<b>Program Revenues</b>		
Charges for services	20,751,787	79,142,020
Operating grants and contributions	16,821,633	165,746,280
Capital grants and contributions	--	450,753,250
<b>Net (Expense) Revenue</b>	<u>(34,815,767 )</u>	<u>427,931,494</u>
<b>General Revenue</b>		
Payments from State	--	--
<b>Total General Revenue</b>	<u>--</u>	<u>--</u>
<b>Change in Net Assets</b>	(34,815,767 )	427,931,494
<b>Net Assets - Beginning of Year (Restated)</b>	<u>39,695,138</u>	<u>918,403,124</u>
<b>Net Assets - End of Year</b>	<u>\$ 4,879,371</u>	<u>\$ 1,346,334,618</u>

<b>New Jersey Commerce and Economic Growth Commission</b>	<b>New Jersey Development Authority for Small Businesses, Minorities and Women's Enterprises</b>	<b>New Jersey Economic Development Authority</b>	<b>New Jersey Educational Facilities Authority</b>
\$ 23,175,321	\$ 442,387	\$ 45,447,778	\$ 4,856,131
2,065,040	213,092	4,333,791	3,763,905
2,094,794	269,094	51,310,591	--
--	--	--	--
(19,015,487 )	39,799	10,196,604	(1,092,226 )
19,444,000	--	76,637,512	--
19,444,000	--	76,637,512	--
428,513	39,799	86,834,116	(1,092,226 )
3,599,705	2,725,990	831,857,310	7,263,365
<u>\$ 4,028,218</u>	<u>\$ 2,765,789</u>	<u>\$ 918,691,426</u>	<u>\$ 6,171,139</u>

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**STATE OF NEW JERSEY  
 COMBINING STATEMENT OF ACTIVITIES (Continued)  
 NON-MAJOR COMPONENT UNITS - AUTHORITIES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<b>New Jersey Environmental Infrastructure Trust</b>	<b>New Jersey Health Care Facilities Financing Authority</b>	<b>New Jersey Housing and Mortgage Finance Agency</b>
<b>Expenses</b>	\$ 51,203,677	\$ 3,228,000	\$ 171,966,000
<b>Net (Expense) Revenue and Changes in Net Assets</b>			
<b>Program Revenues</b>			
Charges for services	4,690,113	4,013,000	28,367,000
Operating grants and contributions	51,828,333	119,000	217,689,000
Capital grants and contributions	--	--	--
<b>Net (Expense) Revenue</b>	<b>5,314,769</b>	<b>904,000</b>	<b>74,090,000</b>
<b>General Revenue</b>			
Payments from State	39,167,688	--	--
<b>Total General Revenue</b>	<b>39,167,688</b>	<b>--</b>	<b>--</b>
<b>Change in Net Assets</b>	<b>44,482,457</b>	<b>904,000</b>	<b>74,090,000</b>
<b>Net Assets - Beginning of Year (Restated)</b>	<b>312,411,979</b>	<b>5,203,000</b>	<b>742,488,000</b>
<b>Net Assets - End of Year</b>	<b>\$ 356,894,436</b>	<b>\$ 6,107,000</b>	<b>\$ 816,578,000</b>

<b>New Jersey Meadowlands Commission</b>	<b>New Jersey Redevelopment Authority</b>	<b>New Jersey Sports and Exposition Authority</b>	<b>New Jersey Water Supply Authority</b>
\$ 36,794,291	\$ 2,387,383	\$ 418,459,000	\$ 24,371,703
22,076,456	2,461,171	347,220,000	25,385,658
19,879,082	--	6,615,000	2,163,704
25,215,964	--	20,445,000	--
<u>30,377,211</u>	<u>73,788</u>	<u>(44,179,000 )</u>	<u>3,177,659</u>
<u>2,895,000</u>	<u>--</u>	<u>30,174,000</u>	<u>--</u>
<u>2,895,000</u>	<u>--</u>	<u>30,174,000</u>	<u>--</u>
33,272,211	73,788	(14,005,000 )	3,177,659
51,382,555	55,876,937	96,336,000	97,407,337
<u>\$ 84,654,766</u>	<u>\$ 55,950,725</u>	<u>\$ 82,331,000</u>	<u>\$ 100,584,996</u>

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**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF ACTIVITIES (Continued)**  
**NON-MAJOR COMPONENT UNITS - AUTHORITIES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>Total Non-Major Authorities</u>
<b>Expenses</b>	\$ 33,325,951	\$ 87,557,422	\$ 1,243,314,287
<b>Net (Expense) Revenue and Changes in Net Assets</b>			
<b>Program Revenues</b>			
Charges for services	24,304,323	79,828,514	648,615,870
Operating grants and contributions	1,934,033	5,245,450	541,715,994
Capital grants and contributions	1,612,324	9,736,592	507,763,130
<b>Net (Expense) Revenue</b>	<u>(5,475,271 )</u>	<u>7,253,134</u>	<u>454,780,707</u>
<b>General Revenue</b>			
Payments from State	8,897,657	--	177,215,857
<b>Total General Revenue</b>	<u>8,897,657</u>	<u>--</u>	<u>177,215,857</u>
<b>Change in Net Assets</b>	3,422,386	7,253,134	631,996,564
<b>Net Assets - Beginning of Year (Restated)</b>	<u>39,107,668</u>	<u>333,970,922</u>	<u>3,537,729,030</u>
<b>Net Assets - End of Year</b>	<u>\$ 42,530,054</u>	<u>\$ 341,224,056</u>	<u>\$ 4,169,725,594</u>



**STATE OF NEW JERSEY  
COMBINING STATEMENT OF NET ASSETS  
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES  
JUNE 30, 2006**

	<b>The College of New Jersey</b>	<b>Thomas Edison State College</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 3,748,000	\$ 899,186
Investments	173,569,000	40,258,428
Receivables, net of allowances for uncollectibles		
Federal government	465,000	182,445
Loans	4,305,000	--
Other	2,263,000	5,396,322
Due from external parties	--	--
Inventories	--	--
Other	10,621,000	829,630
<b>Noncurrent Assets</b>		
Fixed assets, net	467,780,000	33,303,078
<b>Total Assets</b>	662,751,000	80,869,089
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable	16,037,000	1,939,939
Due to external parties	4,000	102,558
Interest payable	2,285,000	--
Deferred revenue	3,877,000	7,032,127
Current portion of long-term obligations	6,595,000	1,260,559
Other	4,414,000	--
<b>Noncurrent Liabilities</b>		
Due in more than one year	337,515,000	1,374,810
<b>Total Liabilities</b>	370,727,000	11,709,993
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	238,013,000	31,729,824
<b>Restricted for:</b>		
Capital projects	--	--
Debt service	1,096,000	--
Other purposes	10,292,000	6,085,537
<b>Unrestricted</b>	42,623,000	31,343,735
<b>Total Net Assets</b>	\$ 292,024,000	\$ 69,159,096

<u>Kean University</u>	<u>Montclair State University</u>	<u>New Jersey City University</u>
\$ 176,111,000	\$ 6,452,045	\$ --
27,897,000	117,324,340	55,224,842
1,125,000	435,130	811,629
1,830,000	3,737,980	566,563
--	8,171,037	6,156,606
8,385,000	--	--
--	--	--
7,332,000	9,322,359	4,170,389
<u>171,351,000</u>	<u>396,547,298</u>	<u>173,334,183</u>
<u>394,031,000</u>	<u>541,990,189</u>	<u>240,264,212</u>
9,915,000	19,746,778	9,029,264
--	--	--
5,157,000	6,050,209	1,173,185
7,111,000	10,090,553	1,593,003
6,696,000	9,882,140	5,679,636
262,000	644,198	--
<u>211,354,000</u>	<u>270,005,987</u>	<u>124,574,474</u>
<u>240,495,000</u>	<u>316,419,865</u>	<u>142,049,562</u>
68,013,000	127,888,813	60,251,947
1,089,000	--	--
12,063,000	16,169,000	5,700,890
14,120,000	36,302,577	7,884,654
<u>58,251,000</u>	<u>45,209,934</u>	<u>24,377,159</u>
<u>\$ 153,536,000</u>	<u>\$ 225,570,324</u>	<u>\$ 98,214,650</u>

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**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF NET ASSETS (Continued)**  
**NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES**  
**JUNE 30, 2006**

	<u>New Jersey Institute of Technology</u>	<u>The William Paterson University of New Jersey</u>	<u>Ramapo College of New Jersey</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 35,342,000	\$ 11,182,369	\$ 2,015,000
Investments	80,955,000	74,158,218	101,647,000
Receivables, net of allowances for uncollectibles			
Federal government	11,242,000	853,799	124,000
Loans	1,947,000	759,974	788,000
Other	10,494,000	4,620,967	2,349,000
Due from external parties	--	673,126	4,362,000
Inventories	--	--	--
Other	10,586,000	6,068,547	3,571,000
<b>Noncurrent Assets</b>			
Fixed assets, net	250,298,000	249,543,781	234,991,000
<b>Total Assets</b>	<u>400,864,000</u>	<u>347,860,781</u>	<u>349,847,000</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable	6,488,000	12,041,892	17,244,000
Due to external parties	2,992,000	--	22,000
Interest payable	3,812,000	--	--
Deferred revenue	12,662,000	4,266,384	2,296,000
Current portion of long-term obligations	6,699,000	8,419,071	7,357,000
Other	669,000	--	--
<b>Noncurrent Liabilities</b>			
Due in more than one year	179,764,000	118,411,943	255,126,000
<b>Total Liabilities</b>	<u>213,086,000</u>	<u>143,139,290</u>	<u>282,045,000</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	90,940,000	137,468,028	34,039,000
<b>Restricted for:</b>			
Capital projects	--	734,381	906,000
Debt service	--	13,821,912	6,521,000
Other purposes	54,625,000	11,384,666	11,997,000
<b>Unrestricted</b>	<u>42,213,000</u>	<u>41,312,504</u>	<u>14,339,000</u>
<b>Total Net Assets</b>	<u>\$ 187,778,000</u>	<u>\$ 204,721,491</u>	<u>\$ 67,802,000</u>

<u>Rowan University</u>	<u>The Richard Stockton College of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
\$ 43,735,299	\$ 2,307,853	\$ 281,792,752
223,021,162	99,082,262	993,137,252
2,144,210	2,622,887	20,006,100
--	2,364,280	16,298,797
9,160,823	4,134,024	52,745,779
--	--	13,420,126
1,196,064	11,206	1,207,270
6,543,653	848,870	59,893,448
<u>345,418,562</u>	<u>122,688,474</u>	<u>2,445,255,376</u>
<u>631,219,773</u>	<u>234,059,856</u>	<u>3,883,756,900</u>
14,891,285	9,661,002	116,994,160
--	--	3,120,558
6,487,758	--	24,965,152
5,360,547	5,282,251	59,570,865
8,078,052	4,275,610	64,942,068
31,280	--	6,020,478
<u>293,598,570</u>	<u>76,815,285</u>	<u>1,868,540,069</u>
<u>328,447,492</u>	<u>96,034,148</u>	<u>2,144,153,350</u>
80,618,918	50,738,596	919,701,126
--	14,036,659	16,766,040
27,578,533	5,455,118	88,405,453
119,552,802	4,598,468	276,842,704
<u>75,022,028</u>	<u>63,196,867</u>	<u>437,888,227</u>
<u>\$ 302,772,281</u>	<u>\$ 138,025,708</u>	<u>\$ 1,739,603,550</u>

**STATE OF NEW JERSEY  
 COMBINING STATEMENT OF ACTIVITIES  
 NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<u>The College of New Jersey</u>	<u>Thomas Edison State College</u>
<b>Expenses</b>	\$ 156,007,000	\$ 65,202,915
<b>Net (Expense) Revenue and Changes in Net Assets</b>		
<b>Program Revenues</b>		
Charges for services	80,689,000	21,205,640
Operating grants and contributions	45,655,000	34,949,427
Capital grants and contributions	163,000	186,269
	<u>(29,500,000 )</u>	<u>(8,861,579 )</u>
<b>Net (Expense) Revenue</b>		
<b>General Revenue</b>		
Payments from State	<u>37,977,000</u>	<u>11,091,000</u>
<b>Total General Revenue</b>	<u>37,977,000</u>	<u>11,091,000</u>
<b>Change in Net Assets</b>	8,477,000	2,229,421
<b>Net Assets - July 1, 2005 (Restated)</b>	<u>283,547,000</u>	<u>66,929,675</u>
<b>Net Assets - June 30, 2006</b>	<u><u>\$ 292,024,000</u></u>	<u><u>\$ 69,159,096</u></u>

<u>Kean University</u>	<u>Montclair State University</u>	<u>New Jersey City University</u>
\$ 172,661,000	\$ 234,083,725	\$ 116,687,124
83,800,000	133,686,537	42,908,836
63,267,000	61,476,284	41,788,638
--	1,380,938	269,580
<u>(25,594,000 )</u>	<u>(37,539,966 )</u>	<u>(31,720,070 )</u>
<u>43,180,000</u>	<u>50,354,916</u>	<u>33,517,000</u>
<u>43,180,000</u>	<u>50,354,916</u>	<u>33,517,000</u>
17,586,000	12,814,950	1,796,930
<u>135,950,000</u>	<u>212,755,374</u>	<u>96,417,720</u>
<u>\$ 153,536,000</u>	<u>\$ 225,570,324</u>	<u>\$ 98,214,650</u>

(Continued on next page)



**STATE OF NEW JERSEY  
COMBINING STATEMENT OF ACTIVITIES (Continued)  
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	<u>New Jersey Institute of Technology</u>	<u>The William Paterson University of New Jersey</u>	<u>Ramapo College of New Jersey</u>
<b>Expenses</b>	\$ 212,127,000	\$ 153,927,750	\$ 104,062,000
<b>Net (Expense) Revenue and Changes in Net Assets</b>			
<b>Program Revenues</b>			
Charges for services	71,694,000	86,423,084	57,200,000
Operating grants and contributions	89,741,000	44,827,759	27,552,000
Capital grants and contributions	164,000	219,088	1,111,000
<b>Net (Expense) Revenue</b>	<u>(50,528,000 )</u>	<u>(22,457,819 )</u>	<u>(18,199,000 )</u>
<b>General Revenue</b>			
Payments from State	51,512,000	42,085,000	21,417,000
<b>Total General Revenue</b>	<u>51,512,000</u>	<u>42,085,000</u>	<u>21,417,000</u>
<b>Change in Net Assets</b>	984,000	19,627,181	3,218,000
<b>Net Assets - July 1, 2005 (Restated)</b>	<u>186,794,000</u>	<u>185,094,310</u>	<u>64,584,000</u>
<b>Net Assets - June 30, 2006</b>	<u><u>\$ 187,778,000</u></u>	<u><u>\$ 204,721,491</u></u>	<u><u>\$ 67,802,000</u></u>

<u>Rowan University</u>	<u>The Richard Stockton College of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
\$ 177,538,477	\$ 116,058,964	\$ 1,508,355,955
94,557,122	58,379,174	730,543,393
65,200,082	41,617,712	516,074,902
1,443,771	30,280	4,967,926
<u>(16,337,502 )</u>	<u>(16,031,798 )</u>	<u>(256,769,734 )</u>
<u>40,645,505</u>	<u>25,665,000</u>	<u>357,444,421</u>
<u>40,645,505</u>	<u>25,665,000</u>	<u>357,444,421</u>
24,308,003	9,633,202	100,674,687
<u>278,464,278</u>	<u>128,392,506</u>	<u>1,638,928,863</u>
<u>\$ 302,772,281</u>	<u>\$ 138,025,708</u>	<u>\$ 1,739,603,550</u>

**STATE OF NEW JERSEY**  
**DESCRIPTION OF FUNDS**

**Alcohol Education, Rehabilitation and Enforcement Fund (N.J.S.A. 54:32C)**

**Special Revenue Fund**

Annual deposits of \$11 million are made to this Fund from annual Alcohol Beverage Excise Tax collections. The monies collected shall be dedicated as follows: 75.0 percent to alcohol rehabilitation, 15.0 percent to enforcement, and 10.0 percent to education. Additionally, a \$40 fee paid by persons convicted of operating a motor vehicle under the influence of intoxicating liquor or drugs are deposited into this Fund to be used for the screening, evaluation, education, and referral of persons who have been convicted of driving while intoxicated.

**Alternate Benefit Long-Term Disability Fund**

**Pension Trust Fund**

The Fund is employer-funded for long-term disability. Benefits are paid to those members of the Alternate Benefit Programs Fund who have been disabled for two years or more since October 1, 1986.

**Alternate Benefit Program Fund (N.J.S.A. 18A:66-167 et seq.)**

**Agency Fund**

The Alternate Benefit Program was established for full-time faculty members of public institutions of higher education. At its inception, all eligible faculty members were permitted to transfer their interests in State retirement systems to this program. Participants have the option to provide for their pensions through fixed or variable annuities purchased through various carriers as provided for in P.L. 1995, c.92. The minimum contribution by employees is 50 percent of their base salary, with the State contributing an amount equivalent to 8.0 percent of their base salary. Almost immediate vesting is available to those participating in the Alternate Benefit Program.

**Atlantic City Parking Fees Fund (P.L. 1993, c.159)**

**Special Revenue Fund**

A \$3 parking fee per diem is imposed for each vehicle parked, garaged, or stored in any casino hotel parking space. One half of the revenue collected is to be made available to the Casino Reinvestment Development Authority. The remaining one half is deposited into the Casino Revenue Fund.

**Atlantic City Projects-Room Fund (P.L. 2001, c.221)**

**Special Revenue Fund**

The Atlantic City Projects-Room Fund facilitates the development of entertainment-retail projects in specified districts located within Atlantic City and to promote the revitalization of other urban areas throughout the State. Room Fund revenue is comprised of Tourism Promotion Fee receipts limited to annual Luxury Tax receipts that exceed the pre-determined baseline amount for a given district. Project Fund revenue is comprised of Sales Tax receipts received from the entertainment-retail vendors within each district project.

**Atlantic City Tourism Promotion Fund (P.L. 1991, c.376)**

**Special Revenue Fund**

This Fund accounts for revenues collected for fees of \$2 per day for each occupied room in any hotel providing casino gaming and \$1 per day for each occupied room in any other hotel in the eligible municipality. The revenues are collected, certified, and distributed on a monthly basis to the Atlantic City Convention and Visitors Authority. Amounts expended are solely for the purpose of promoting tourism, conventions, resorts, and casino gaming.

**Beaches and Harbor Fund (P.L. 1977, c.208)**

**Special Revenue Fund**

An amount of \$30 million of General Obligation bonds was authorized to research, plan, acquire, develop, construct, and maintain beaches and harbors.

**Board of Bar Examiners (R. 1:27B1)**

**Special Revenue Fund**

This Fund was established for the purposes of drafting bar essay examination questions, reviewing applications, and preparing, administering, and grading bar examinations. Revenues are generated by payments made by candidates for admission to the Bar of the State of New Jersey. Revenues include examination fees, late fee charges, certificates of good standing, license name changes, and copying fees.

**Boarding House Rental Assistance Fund (N.J.S.A. 55:14K-14)**

**Special Revenue Fund**

This Fund finances life safety improvement loans by the New Jersey Housing and Mortgage Finance Agency for the benefit of residents of boarding homes; and to provide a source of repayment for such life safety improvement loans.

**Body Armor Replacement Fund (P.L. 1997, c.177)**

**Special Revenue Fund**

This Fund is a repository for monies used exclusively for the purchase of body vests for law enforcement officers and correction officers.

**Capital City Redevelopment Loan and Grant Fund (P.L. 1987, c.58)**

**Special Revenue Fund**

This Fund was established for the redevelopment and revitalization of the City of Trenton. The State has established the Capital City Redevelopment Corporation to operate within the boundaries of the Trenton district, which plans, coordinates, and promotes the public and private development of that district in a manner that enhances the Trenton area's vitality as a place of commerce, recreation, and culture and as an area which to conduct public business and visit historic sites.

**Casino Control Fund (N.J.S.A. 5:12-143)**

**Special Revenue Fund**

This Fund accounts for fees from the issuance and annual renewal of casino licenses, work permit fees, and other license fees. Appropriations fund the operations of the Casino Control Commission and the Division of Gaming Enforcement.

**Casino Revenue Fund (N.J.S.A. 5:12-145)**

**Special Revenue Fund**

This Fund accounts for the tax on gross revenues generated by the casinos. Gross revenue refers to the total of all sums actually received by a licensee from gaming operations, less the total sums paid out as winnings to patrons and a deduction for uncollectible gaming receivables. Other taxes and fees deposited into this Fund are the Casino Net Income Tax, Casino Complimentary Tax, Casino Room Fee, Progressive Slot Tax, and a portion of the Casino Parking Fee. Appropriations from this Fund must be used for reductions in property taxes, utility charges, and other specified expenses of eligible senior citizens.

**Casino Simulcasting Fund (P.L. 1992, c.19)**

**Special Revenue Fund**

Casino simulcasting is defined as the simultaneous transmission by picture of running or harness horse races conducted at race tracks to Atlantic City casinos and pari-mutuel wagering at those gambling establishments on the results of those races. A portion of the revenue generated from casino simulcasting is to be deposited into this Fund and shall be used for services to benefit senior citizens.

**Casino Simulcasting Special Fund (P.L. 1992, c.19)**

**Special Revenue Fund**

Casino simulcasting is defined as the simultaneous transmission by picture of running or harness horse races conducted at race tracks to Atlantic City casinos and pari-mutuel wagering at those gambling establishments on the results of those races. A portion of the revenue generated from casino simulcasting is to be deposited into this Fund and shall be disbursed to the Atlantic City Racetrack, Atlantic City casinos conducting simulcasting, and for other miscellaneous purposes.

**Catastrophic Illness in Children Relief Fund (P.L. 1987, c.370)**

**Special Revenue Fund**

This Fund provides assistance to children and their families whose medical expenses due to a child's "catastrophic illness" extend beyond the families' available resources. Revenue is derived from a \$1 annual surcharge per employee for all employers who are subject to the New Jersey Unemployment Compensation Law.

**Central Pension Fund**

**Pension Trust Fund**

This Fund administers a series of noncontributory pension acts. No reserves are established for the payment of retirement benefits. These benefits are funded on a pay-as-you-go basis in accordance with the governing statute and the rules and regulations of the State House Commission.

**Clean Communities Account Fund (P.L. 1985, c.533)**

**Special Revenue Fund**

A user fee on sales of litter-generating products is credited to the Clean Communities Account Fund. Twenty-five percent of the annual amount credited to the Fund, but not more than \$4 million per year, is appropriated to the State Recycling Fund to provide recycling grants to municipalities and counties for local recycling programs. The balance of money credited to the Fund is used to provide grants to eligible municipalities for programs of litter pickup and removal; and is also used for a State program of litter pickup and removal and of enforcement of litter-related laws.

**Clean Energy Fund (P.L. 1999, c.23)**

**Special Revenue Fund**

This Fund accounts for revenues collected from a "societal benefit charge" on monthly utility bills. Funds generated from this charge are used to support clean energy initiatives.

**Clean Waters Fund (P.L. 1976, c.92)**

**Special Revenue Fund**

An amount of \$120 million of General Obligation bonds was authorized to research, plan, acquire, develop, construct, and maintain water supply and wastewater treatment facilities.

**Consolidated Police and Firemen's Pension Fund (N.J.S.A. 43:16)**

**Pension Trust Fund**

This Fund was established to place 212 local police and firemen pension funds on an actuarial basis. The membership consists of policemen and firemen appointed prior to July 1, 1944. The liabilities of these local funds are shared: two-thirds by the participating counties and municipalities and one-third by the State.

**Correctional Facilities Construction Fund (P.L. 1982, c.120)**

**Capital Projects Fund**

An amount of \$170 million of General Obligation bonds was authorized for construction of new medium security prisons, county assistance programs, and renovations and modifications to existing State facilities.

**Correctional Facilities Construction Fund of 1987 (P.L. 1987, c.178)**

**Capital Projects Fund**

An amount of \$198 million of General Obligation bonds was authorized for the planning, erection, acquisition, improvement, construction, reconstruction, development, extension, rehabilitation, demolition, and equipment of State and county correctional facilities.

**Cultural Centers and Historic Preservation Fund (P.L. 1987, c.265)**

**Special Revenue Fund**

An amount of \$100 million of General Obligation bonds was authorized for the purpose of financing the construction and development of cultural centers (\$40 million); the restoration, repair, or rehabilitation of historic structures in the State (\$25 million); and for the purpose of providing for grants and loans to assist municipalities, counties, and other units of local government to acquire and develop lands for recreation and conservation purposes (\$35 million).

**2003 Dam, Lake and Stream Project Revolving Loan Fund (P.L. 2003, c.162)**

**Special Revenue Fund**

An amount of \$110 million of General Obligation bonds was authorized to make low-interest loans to owners of dams, lakes or stream, or private lake associations for dam restoration and repair projects, lake dredging and restoration projects, or stream cleaning and desnagging projects.

**2003 Dam, Lake, Stream and Flood Control Project Fund (P.L. 2003, c.162)**

**Special Revenue Fund**

An amount of \$40 million of General Obligation bonds was authorized to provide assistance, other than full or matching grants, to owners of dams, lakes or streams, or private lake associations for dam restoration and repair projects, lake dredging and restoration projects, or stream cleaning and desnagging projects, and for State flood control projects or State dam restoration and repair projects.

**1992 Dam Restoration and Clean Waters Trust Fund (P.L. 1992, c.88)**

**Special Revenue Fund**

An amount of \$20 million of General Obligation bonds was authorized from the Green Acres, Clean Water, Farmland, and Historic Preservation Bond Act of 1992 to finance dam restoration and inland water projects and loans.

**Dental Local Government Employers Program Fund (N.J.S.A. 52:14-17.29)**

**Proprietary Fund**

This program helps meet the dental expenses for eligible employees and their dependents. There are two separate benefit types available. The Dental Expense Program (DEP) is a self-insured indemnity plan. Included are full coverage of eligible diagnostic and preventive services and substantial benefits for covered restorative services. There is an annual benefit maximum of \$3,000. A separate lifetime maximum of \$1,000 applies to orthodontic services for children. The DEP also has a "discount network" of providers who have contracts with the insurance carrier which reduces the cost of services to the employee and to the program. In addition to the DEP, there are several Dental Plan Organizations participating in the State program. Similar to HMOs for health care, these organizations pay for benefits rendered by contracted providers. The dental plans are offered to local employees whose employers have elected to participate in the State Dental Program.

**Dental State Employees Program Fund (N.J.S.A. 52:14-17.29)**

**Special Revenue Fund**

This program helps meet the dental expenses for eligible employees and their dependents. Although the cost sharing is subject to bargaining contracts, at this time all State employees use the same rule: the State pays for at least one-half of the cost of coverage. There are two separate benefit types available. The Dental Expense Program (DEP) is a self-insured indemnity plan. Included are full coverage of eligible diagnostic and preventive services and substantial benefits for covered restorative services. There is an annual benefit maximum of \$3,000. A separate lifetime maximum of \$1,000 applies to orthodontic services for children. The DEP also has a "discount network" of providers who have contracts with the insurance carrier which reduces the cost of services to the employee and to the program. In addition to the DEP, there are several Dental Plan Organizations participating in the State program. Similar to HMOs for health care, these organizations pay for benefits rendered by contracted providers. The dental plans are available to employees of the State of New Jersey, including employees of certain independent agencies, such as the State colleges and universities.

**1989 Development Potential Bank Transfer Fund (P.L. 1989, c.183)**

**Special Revenue Fund**

An amount of \$20 million of General Obligation bonds was authorized to provide for the acquisition and development rights of land by the State for recreation and conservation purposes.

**Developmental Disabilities Waiting List Reduction Fund (P.L. 1994, c.108)**

**Special Revenue Fund**

An amount of \$160 million of General Obligation bonds was authorized for the purpose of planning, construction, reconstruction, development, erection, acquisition, extension, improvement, rehabilitation, and equipping of community based residential facilities for clients on the New Jersey Department of Human Services' Developmental Disabilities Waiting List.

**Disciplinary Oversight Committee (R. 1:20-2)**

**Special Revenue Fund**

This Fund was established for the purpose of performing random audits of the books and records of New Jersey attorneys for compliance with standards established by the Supreme Court of New Jersey. Revenues are generated from annual attorney assessments paid by bar members.

**Division of Motor Vehicles Surcharge Fund (P.L. 1994, c.57)**

**Special Revenue Fund**

The Fund is comprised of revenues from surcharges and interest for payment to the New Jersey Economic Development Authority's Market Transition Facility Revenue Fund to pay principal and interest on the Market Transition Facility bonds. Excess funds are available for transfer to the State's General Fund.

**Dredging and Containment Facility Fund (P.L. 1996, c.70)**

**Special Revenue Fund**

An amount of \$185 million of General Obligation bonds was authorized for the construction of subaqueous pits, the construction of containment facilities, projects related to the decontamination of dredged materials, and dredging projects. Additionally, an amount of \$20 million of General Obligation bond proceeds was authorized for the purpose of dredging navigation channels located in the port region.

**Drinking Water State Revolving Fund (P.L. 1998, c.84)**

**Special Revenue Fund**

This Fund is the depository for the receipt of federal capitalization grants and other funds made available to the State for drinking water projects and set-asides pursuant to the Federal Safe Drinking Water Act.

**1996 Economic Development Site Fund (P.L. 1996, c.70)**

**Special Revenue Fund**

An amount of \$20 million of General Obligation bonds was authorized for the purchase of real property, equipment, and any building, construction, and miscellaneous site improvements associated with an economic development site.

**Emergency Flood Control Fund (P.L. 1978, c.78)**

**Special Revenue Fund**

An amount of \$25 million of General Obligation bonds was authorized to acquire, develop, construct, and maintain flood control facilities and for the development of a comprehensive flood control master plan.

**Emergency Medical Technician Training Fund (P.L. 1992, c.143)**

**Special Revenue Fund**

This Fund was established to annually reimburse any private agency, organization, or entity which is certified by the Commissioner of Health and Senior Services to provide training and testing for volunteer ambulance, first aid, and rescue squad personnel who are seeking emergency medical tech-ambulance and defibrillation intermediate, or who are taking refresher courses or recertification for which that entity is not otherwise reimbursed.

**Emergency Services Fund (N.J.S.A. 52:14E-5)**

**Special Revenue Fund**

This Fund reimburses municipalities or counties for damage or excess costs as a result of an emergency. Payments must be certified by the Governor's Advisory Council and approved by the Governor.

**Energy Conservation Fund (P.L. 1980, c.68)**

**Capital Projects Fund**

Of the \$50 million of General Obligation bonds that was authorized, \$3 million is appropriated for energy audits and \$47 million is appropriated for energy-saving renovations to educational facilities, institutions, and public buildings of the State.

**Enterprise Zone Assistance Fund (P.L. 1983, c.303)**

**Special Revenue Fund**

The purpose of this Fund is to provide relief in certain areas of economic distress, by reducing sales and use tax paid by one half of the current tax rate. The revenues generated in these zones are made available to the municipalities located within the Urban Enterprise Zones for various approved revitalization projects.

**1996 Environmental Cleanup Fund (P.L. 1996, c.70)**

**Special Revenue Fund**

An amount of \$70 million of General Obligation bonds was authorized to provide for the remediation of hazardous discharge sites and for the construction of water supply facilities to replace potable water supplies determined to be contaminated or threatened by discharge.

**1989 Farmland Preservation Fund (P.L. 1989, c.183)**

**Special Revenue Fund**

An amount of \$50 million of General Obligation bonds was authorized for the purpose of the preservation of farmland for agricultural use and production.

**1992 Farmland Preservation Fund (P.L. 1992, c.88)**

**Special Revenue Fund**

An amount of \$50 million of General Obligation bonds was authorized from the Green Acres, Clean Water, Farmland and Historic Preservation Bond Act of 1992 for the purpose of the preservation of farmland for agricultural use and production.

**1995 Farmland Preservation Fund (P.L. 1995, c.204)**

**Special Revenue Fund**

An amount of \$50 million was authorized from the Green Acres, Farmland and Historic Preservation Bond Act of 1995, and Blue Acres Bond Act of 1995 for the purpose of farmland preservation and agricultural use.

**Fund for Support of Free Public Schools (N.J.S.A. 18A:56-1)**

**Special Revenue Fund**

The Fund consists of proceeds from the sale of riparian lands, rents received on leased riparian State lands, licenses and fees related to such lands, and the income from earnings on investments. The income is appropriated by the Annual Appropriations Act for the support of free public schools. The income of the Fund is then transferred to the General Fund in support of such appropriations.

The Fund provides for the establishment of a school bond reserve. The school bond reserve consists of two accounts, the old school bond reserve account and the new school bond reserve account. The old school bond reserve account shall be funded in an amount equal to at least 1.5 percent of the aggregate issued and outstanding bonded indebtedness of counties, municipalities, or school districts for school purposes for all such indebtedness issued prior to July 1, 2003. The new school bond reserve account shall be funded in an amount equal to at least 10 percent of the aggregate issued and outstanding bonded indebtedness of counties, municipalities, or school districts for school purposes for all such indebtedness issued on or after July 1, 2003, exclusive of bonds for debt service, which is provided by State appropriations.

**Garden State Farmland Preservation Trust Fund (P.L. 1999, c.152)**

**Special Revenue Fund**

The Garden State Farmland Preservation Trust Fund was authorized for the preservation of farmland for agricultural use and production. It receives funding from the Garden State Preservation Trust.

**Garden State Green Acres Preservation Trust Fund (P.L. 1999, c.152)**

**Special Revenue Fund**

The Garden State Green Acres Preservation Trust Fund was authorized for the acquisition and development of lands by the State for recreation and conservation purposes. It receives funding from the Garden State Preservation Trust.

**Garden State Historic Preservation Trust Fund (P.L. 1999, c.152)**

**Special Revenue Fund**

The Garden State Historic Preservation Trust Fund was authorized for the work relating to the conservation, improvement, repair, restoration, or stabilization of historic property. It receives funding from the Garden State Preservation Trust.



**Garden State Preservation Trust (P.L. 1999, c.152)**

**Special Revenue Fund**

The Trust was created to provide funding to the Garden State Farmland Preservation Trust Fund, the Garden State Green Acres Preservation Trust Fund, and the Garden State Historic Preservation Trust Fund for the preservation of open space, farmland and historic properties within the means provided by the 1998 constitutional amendment which dedicated \$98 million annually in Sales and Use Tax revenues for such purposes. In 2003, voters approved a new constitutional amendment, P.L. 2004, c.126 that granted the Garden State Preservation Trust the authorization to issue up to \$1.15 billion in bonds.

**General Fund**

This Fund accounts for all State revenues not otherwise restricted by statute. The largest part of the total financial operations of the State is accounted for in the General Fund. Most revenues received from taxes, federal sources, and certain miscellaneous revenue items are recorded in this Fund. The Appropriations Act enacted by the State Legislature provides the basic framework for the operations of the General Fund.

**Green Trust Fund (P.L. 1983, c.354)**

**Special Revenue Fund**

An amount of \$83 million of General Obligation bonds was authorized from the 1983 New Jersey Green Acres Fund for the purpose of making loans and grants to local government units for the acquisition and development of lands for recreation and conservation.

**Gubernatorial Elections Fund (N.J.S.A. 54A:9-25.1)**

**Special Revenue Fund**

This Fund accounts for receipts from the one-dollar designation on New Jersey Gross Income Tax returns. When indicated by the taxpayer, one dollar of the tax is reserved from gross income tax revenues (Property Tax Relief Fund) and credited to the Gubernatorial Elections Fund. These funds are available for appropriation pursuant to The New Jersey Campaign Contributions and Expenditures Reporting Act, as amended.

**Hazardous Discharge Fund of 1981 (P.L. 1981, c.275)**

**Special Revenue Fund**

An amount of \$100 million of General Obligation bonds was authorized for the identification, cleanup, and removal of hazardous discharges.

**Hazardous Discharge Fund of 1986 (P.L. 1986, c.113)**

**Special Revenue Fund**

An amount of \$200 million of General Obligation bonds was authorized for the purpose of financing the cost of identification, cleanup, and removal of hazardous discharges.

**Hazardous Discharge Site Cleanup Fund (P.L. 1985, c.247)**

**Special Revenue Fund**

This Fund was established for the purposes of preparing feasibility studies, engineering designs, and undertaking other work necessary to the cleanup or mitigation of hazardous discharge sites in the State. An amount of \$100 million was appropriated from the Hazardous Discharge Fund of 1981.

**Health Benefits Local Government Employers Program Fund (N.J.S.A. 52:14-17.25 et seq.)**

**Proprietary Fund**

This program provides basic health services for employees of local governments. Employees may enroll in a traditional, point of service (NJ PLUS), or health maintenance organization (HMO) plan. The traditional coverage includes basic and extended hospital benefits, medical-surgical benefits, and major medical benefits but generally does not include preventive or wellness care. An HMO provides employees with complete coverage including wellness and preventive care for medical services provided by affiliated physicians and hospitals. NJ PLUS is a point of service plan and combines managed care with the option of reimbursement for services performed by out of network physicians, hospitals, or laboratories. An employee or dependent is required to pay a co-payment when visiting an HMO or NJ PLUS affiliated physician.

**Health Benefits State Employees Program Fund (N.J.S.A. 52:14-17.25 et seq.)**

**Special Revenue Fund**

This program provides basic health services for employees of the State of New Jersey, including employees of certain independent agencies, such as the State colleges and universities. Employees may enroll in a traditional, point of service (NJ PLUS), or health maintenance organization (HMO) plan. Active State employees pay a share of the charge for coverage based upon bargaining agreements. The traditional coverage includes basic and extended hospital benefits, medical-surgical benefits, and major medical benefits but generally does not include preventive or wellness care. The traditional coverage is not available to certain employees based upon bargaining agreements. Active State employees pay 25 percent of the charge for traditional coverage. An HMO provides employees with complete coverage including wellness and preventive care for medical services provided by affiliated physicians and hospitals. An active State employee pays 5 percent of the cost of HMO coverage. NJ PLUS is a point of service plan and combines managed care with the option of reimbursement for services performed by out of network physicians, hospitals, or laboratories. An active State employee pays nothing towards the cost of NJ Plus coverage. An employee or dependent is required to pay a co-payment when visiting an HMO or NJ PLUS affiliated physician.

**Health Care Subsidy Fund (P.L. 1992, c.160)**

**Special Revenue Fund**

This Fund is comprised of revenues from employee and employer contributions, cigarette and tobacco taxes, hospital assessments, interest, and penalties. Monies in the Fund shall be used to distribute charity and other uncompensated care disproportionate share payments to hospitals; provide subsidies for the New Jersey Kid Care program; and provide financial assistance for hospitals, other health care initiatives, and hospital bond assistance.

**Higher Education Facility Renovation and Rehabilitation Fund (P.L. 1990, c.126)**

**Special Revenue Fund**

The sum of \$45 million of General Obligation bonds was appropriated from the Jobs, Education and Competitiveness Fund for the renovation and rehabilitation of existing higher education buildings at various State colleges and universities.

**1992 Historic Preservation Fund (P.L. 1992, c.88)**

**Special Revenue Fund**

An amount of \$25 million of General Obligation bonds was authorized from the Green Acres, Clean Water, Farmland and Historic Preservation Bond Act of 1992 for the purpose of providing State matching grants to assist State agencies or entities, local government units, and qualifying tax exempt nonprofit organizations to meet the historic preservation project cost for historic properties, structures, facilities, or sites owned or leased on a long-term basis by those agencies, entities, units, or organizations.

**1995 Historic Preservation Fund (P.L. 1995, c.204)**

**Special Revenue Fund**

The purpose of this Fund is to provide matching grants to assist State agencies or entities, local government units, and qualified tax-exempt nonprofit organizations to meet historic preservation project costs.

**Historic Preservation Revolving Loan Fund (P.L. 1991, c.41)**

**Special Revenue Fund**

There was appropriated \$3 million to the Historic Preservation Revolving Loan Fund for the purpose of making low interest loans to counties, municipalities, or tax exempt non-profit organizations to finance the costs of acquiring, restoring, repairing, or rehabilitating historic structures.

**Horse Racing Injury Compensation Fund (P.L. 1995, c.329)**

**Special Revenue Fund**

The purpose of this Fund is to provide workers' compensation coverage to employees in the thoroughbred and standardbred horse racing industries. The costs of providing coverage shall be funded from assessments to both the thoroughbred and standardbred industries based on their respective experience rating.

**Housing Assistance Fund (P.L. 1968, c.127)**

**Special Revenue Fund**

An amount of \$12.5 million was authorized for interest rate subsidies on contracts and agreements with qualified mortgagors and mortgagees of housing developments to decrease rental and carrying charges to low and moderate income occupants of such housing, and to provide financial assistance to qualified housing developments that were constructed, financed, or rehabilitated under federal law and moderate income financing programs.

**Human Services Facilities Construction Fund (P.L. 1984, c.157)**

**Capital Projects Fund**

An amount of \$60 million of General Obligation bonds was authorized for the planning, construction, reconstruction, development, erection, acquisition, extension, improvement, rehabilitation, and equipping of human services facilities.

**Insurance Annuity Trust Fund (Superior Court of New Jersey, Law Division, Morris County Docket No. L-081390-83)**

**Private Purpose Trust Fund**

This Fund was established to account for deposits made by Western National Life Insurance Company or its assignees on behalf of the State of New Jersey resulting from a lawsuit filed against the State.

**Jobs, Education and Competitiveness Fund (P.L. 1988, c.78)**

**Special Revenue Fund**

An amount of \$350 million of General Obligation bonds was authorized for the construction, reconstruction, development, extension, improvement, and equipment of classrooms, academic buildings, libraries, computer facilities, and other higher education buildings at New Jersey's public and private institutions of higher education; the establishment and construction of advanced technology centers at public and private institutions of higher education; and for the expansion and construction of additional facilities at, and acquisition of additional and upgraded equipment for, existing advanced technology centers sponsored by the New Jersey Commission on Science and Technology.

**Jobs, Science and Technology Fund (P.L. 1984, c.99)**

**Special Revenue Fund**

An amount of \$90 million of General Obligation bonds was authorized for the establishment and construction of a network of advanced technology centers at public and private institutions of higher education; providing for the construction and improvement of technical and engineering facilities and for high technology job training and retraining programs at public and private institutions of higher education.

**Judicial Retirement System (N.J.S.A. 43:6A)**

**Pension Trust Fund**

This system provides pension benefits to members of the State Judiciary. The system is maintained on an actuarial reserve basis.

**Judiciary Bail Fund (R.3:26)**

**Agency Fund**

The purpose of this Fund is to serve as a repository for the collection of bail, the return of bail to the surety, and the remittance of associated revenues to the proper governmental agency.

**Judiciary Child Support and Paternity Fund (Social Security Act, Title IV-D, as amended)**

**Agency Fund**

The purpose of this Fund is to serve as a repository for the collection of child support obligations and the subsequent remittance to the proper recipients.

**Judiciary Probation Fund (N.J.S.A. 2C:46-4)**

**Agency Fund**

The purpose of this Fund is to serve as a repository for the collection and disbursement of court imposed financial obligations associated with the statewide probation function.

**Judiciary Special Civil Fund (R.6)**

**Agency Fund**

The purpose of this Fund is to serve as a repository for the collection and disbursement of funds collected by the Special Civil Part of the Superior Court of New Jersey.

**Korean Veterans' Memorial Fund (P.L. 1996, c.72)**

**Special Revenue Fund**

The Korean Veterans' Memorial Fund is credited with funds collected by the Korean Veterans' Memorial Committee. The purpose of this Fund is to provide maintenance of a memorial located in Atlantic City honoring the veterans of the Korean War.

**1996 Lake Restoration Fund (P.L. 1996, c.70)**

**Special Revenue Fund**

An amount of \$5 million of General Obligation bonds was authorized for the removal of sand, silt, mud, sediment, rocks, stumps, vegetation, algae blooms, or other materials from lakes, or the abatement and control of pollution caused by storm water runoff, soil erosion, or other types of non-point source or point source pollution.

**Lead Hazard Control Assistance Fund (P.L. 2003, c.311)**

**Special Revenue Fund**

This Fund was established for the purpose of providing grants or loans to eligible homeowners to make their homes lead-safe. Funds are received from various sources, including a \$20 fee assessed to homeowners of multiple dwelling units, a portion of the Sales and Use Tax generated on the sale of paint, and the Catastrophic Illness in Children Relief Fund.

**Legal Services Fund (P.L. 1996, c.52)**

**Special Revenue Fund**

Revenues generated from the increase in certain filing fees in civil actions are credited to the Fund and are used to provide legal services to the poor in civil matters, funding for ten Superior Court judgeships, and support to Rutgers-Newark Law School, Rutgers-Camden Law School, and Seton Hall Law School for clinical programs which provide free legal representation to the poor.

**Luxury Tax Development Fund (N.J.S.A. 40:48-8.30a (B))**

**Agency Fund**

This Fund was established for the deposit of Luxury Tax revenues in excess of statutory requirements. Development funds are dedicated for various housing projects in Atlantic City.

**Luxury Tax Fund (N.J.S.A. 40:48-8.30a (B), (P.L. 1991, c.375)**

**Special Revenue Fund**

This Fund accounts for revenues collected under the provisions of the Luxury Tax Fund Act. The Act amends existing statutes wherein Atlantic City imposes a tax on certain sales and services. A portion of these tax revenues are dedicated to the payment of debt service on bonds issued for the construction of Convention Hall facilities, to subsidize Convention Center operating budget deficits, and to provide housing opportunities for low and moderate income families.

**Medical Malpractice Liability Insurance Premium Assistance Fund (P.L. 2004, c.17)**

**Special Revenue Fund**

This Fund was established to provide medical malpractice liability insurance premium relief to certain health care providers who have experienced or are experiencing a liability insurance premium increase in an amount established by regulation by the Department of Banking and Insurance. Revenues in the fund are generated from a \$3 per employee surcharge on those businesses who are subject to the "unemployment compensation law" and an annual \$75 assessment of certain health care professionals and attorneys. The Fund is set to expire on June 30, 2007.

**Mortgage Assistance Fund (P.L. 1976, c.94)**

**Special Revenue Fund**

An amount of \$25 million of General Obligation bonds was authorized for mortgage assistance and to spur construction, rehabilitation, and maintenance of housing for senior citizens and families of low and moderate income, and to provide funds for second mortgages and for a neighborhood preservation program.

**Motor Vehicle Commission Fund (P.L. 2003, c.13)**

**Capital Projects Fund**

The Motor Vehicle Security and Customer Service Act created the Motor Vehicle Commission Fund which authorized the issuance of \$160 million in installment obligation bonds. An amount of \$10 million was transferred to the Administrative Office of the Courts for improvements to the automated traffic system, while the remainder was for the payment of the costs of capital improvements for Motor Vehicle Commission facilities, including but not limited to building improvements, and the acquisition and installation of furniture, fixtures, machinery, computers and electronic equipment.

**Motor Vehicle Security Responsibility Fund (N.J.S.A. 39:6-30.1)**

**Private Purpose Trust Fund**

Security deposits made by motorists not having the required minimum motor vehicle insurance coverage in the State, who have been involved in a motor vehicle accident resulting in bodily injury or death and/or property damage, are recorded in this Fund. The deposits may be disbursed in satisfaction of judgments rendered or returned to the motorist upon release of liability.

**Municipal Landfill Closure and Remediation Fund (P.L. 1996, c.124)**

**Special Revenue Fund**

This Fund is dedicated for the purpose of reimbursing a developer who enters into a redevelopment agreement related to the closure, remediation, and redevelopment of municipal landfill sites and is certified for reimbursement in accordance with the provisions of the law. Costs of the closure and remediation of the municipal solid waste landfill may be eligible for a 75.0 percent reimbursement upon the commencement of a business operation within a redevelopment project. The reimbursements are made from designated Sales and Use Tax collections.

**Natural Resources Fund (P.L. 1980, c.70)**

**Special Revenue Fund**

An amount of \$145 million of General Obligation bonds was authorized to fund state and local projects for resource recovery, sewage treatment, water supply, dam restoration, and harbor clean-up projects.

**New Home Warranty Security Fund (N.J.S.A. 46:3B-7)**

**Special Revenue Fund**

Monies received from participating builders of dwellings not previously occupied, excluding those constructed solely for lease, are deposited in this Fund. Payments are authorized by approved claims of owners for defects in new homes covered by the new home warranty.

**New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund (P.L. 1989, c.180)**

**Capital Projects Fund**

An amount of \$115 million of General Obligation bonds was authorized for the purposes of rehabilitating and improving bridges in the State and the preservation and acquisition of railroad rights-of-way.

**New Jersey Building Authority (N.J.S.A. 52:18A-78.4)**

**Special Revenue Fund**

The New Jersey Building Authority is authorized to construct and rehabilitate office buildings and related facilities for use by State agencies. The Authority is authorized to issue bonds and notes to provide funds for the construction and the rehabilitation of the above related projects. Debt service on outstanding bonds is paid through lease agreements with the State.

**1995 New Jersey Coastal Blue Acres Trust Fund (P.L. 1995, c.204)**

**Special Revenue Fund**

An amount of \$15 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation Bond Act of 1995, and Blue Acres Bond Act of 1995 for the purpose of providing State grants and loans to assist local government units to meet the coastal blue acres cost of acquiring, for recreation and conservation purposes, lands in the coastal area that have been damaged by, or may be prone to incurring damage caused by, storms or storm-related flooding, or may buffer or protect other lands from such damage.

**New Jersey Cultural Trust Fund (P.L. 2000, c.76)**

**Special Revenue Fund**

The Annual Appropriations Act provides funding to a dedicated non-lapsing account in the General Fund. The State Treasurer shall transfer to the trust fund from this account an amount equal to donations made to the Cultural Trust Fund subject to the availability of monies in the dedicated account. Interest or other monies earned on the deposits made to the Fund shall be used for assisting in the funding of capital facilities projects and endowment development, and contributing to the financial stability of qualified organizations in New Jersey.

**1983 New Jersey Green Acres Fund (P.L. 1983, c.354)**

**Special Revenue Fund**

An amount of \$135 million of General Obligation bonds was authorized for public acquisition and development of land for recreation and conservation purposes. Of this amount, \$52 million has been allocated for the acquisition and development of land by the State. An amount of \$83 million has been transferred to the Green Trust Fund for grants or loans to local governmental entities for acquisition or development of land.

**1989 New Jersey Green Acres Fund (P.L. 1989, c.183)**

**Special Revenue Fund**

An amount of \$90 million of General Obligation bonds was authorized from the 1989 Open Space Preservation Bond Act to provide monies for State grants to assist local governmental entities to acquire and develop land for recreation and conservation purposes.

**1992 New Jersey Green Acres Fund (P.L. 1992, c.88)**

**Special Revenue Fund**

An amount of \$80 million of General Obligation bonds was authorized from the Green Acres, Clean Water, Farmland and Historic Preservation Bond Act of 1992 for the purpose of acquiring and developing land by the State for recreation and conservation purposes.

**1995 New Jersey Green Acres Fund (P.L. 1995, c.204)**

**Special Revenue Fund**

An amount of \$115 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation Bond Act of 1995, and the Blue Acres Bond Act of 1995 to provide monies for public acquisition and development of land for recreation and conservation purposes.

**1989 New Jersey Green Trust Fund (P.L. 1989, c.183)**

**Special Revenue Fund**

An amount of \$140 million of General Obligation bonds was authorized from the 1989 Open Space Preservation Bond Act to provide monies for public acquisition and development of land for recreation and conservation purposes.

**1992 New Jersey Green Trust Fund (P.L. 1992, c.88)**

**Special Revenue Fund**

An amount of \$120 million of General Obligation bonds was authorized from the Green Acres, Clean Water, Farmland and Historic Preservation Bond Act of 1992 for the purpose of providing State grants and loans to assist local governmental entities to acquire and develop land for recreation and conservation.

**1995 New Jersey Green Trust Fund (P.L. 1995, c.204)**

**Special Revenue Fund**

An amount of \$135 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation Bond Act of 1995, and Blue Acres Bond Act of 1995 to provide monies for public acquisition and development of land for recreation and conservation purposes.

**1995 New Jersey Inland Blue Acres Fund (P.L. 1995, c.204)**

**Special Revenue Fund**

An amount of \$15 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation Bond Act of 1995, and Blue Acres Bond Act of 1995 for the purpose of acquiring inland blue acres for recreation and conservation purposes and lands in the floodway of the Passaic River and its tributaries that have been damaged by, or may be prone to incurring damage caused by, storms or storm related flooding, or that may buffer or protect other lands from such damage.

**New Jersey Insolvent Health Maintenance Organization Assistance Fund (P.L. 2000, c.12)**

**Special Revenue Fund**

The purpose of this Fund is to protect, subject to certain limitations, covered individuals and providers against the failure or inability of HIP Health Plan of New Jersey, Inc. and the American Preferred Provider Plan, Inc. to perform certain contractual obligations due to their insolvency. An amount of \$41.1 million from the Tobacco Settlement Fund as well as an aggregate amount not to exceed \$50 million from HIP Health Plan of New Jersey, Inc. and the American Preferred Provider Plan, Inc. has been appropriated to this fund.

**New Jersey Lawyers' Assistance Program (R. 1:28B)**

**Special Revenue Fund**

This Fund provides assistance to members of the New Jersey Bar, law students, and law school graduates who have an alcohol, drug abuse, and/or gambling problems. Each nonexempt member of the Bar is required to pay \$3 annually if in their second year of practice and \$6 annually for attorneys in their third year to forty-ninth year.

**New Jersey Lawyers' Fund for Client Protection (R. 1:28-7)**

**Special Revenue Fund**

This Fund was established for the purpose of reimbursing, to the extent and in the manner provided by rules and regulations, losses resulting from dishonest conduct by members of the Bar of the State of New Jersey. Annual payments are made to this Fund by each member of the Bar of the State of New Jersey.

**New Jersey Local Development Financing Fund (N.J.S.A. 34:1B-36)**

**Special Revenue Fund**

An amount of \$45 million of General Obligation bonds was authorized to capitalize the New Jersey Local Development Financing Fund. The Fund provides financial assistance to municipal governments, local development corporations, and other organizations sponsoring commercial and industrial projects which encourage municipal economic development.

**New Jersey Racing Industry Special Fund (P.L. 2001, c.199)**

**Special Revenue Fund**

The New Jersey Racing Industry Special Fund accounts for inactive or dormant wagering accounts, breakage and outstanding parimutual money exceeding required racing costs, and the excess takeout rate. Money deposited shall be disbursed monthly by the New Jersey Racing Commission primarily to those holding permits to conduct horse racing

**New Jersey Schools Construction Corporation**

**Special Revenue Fund**

Pursuant to Executive Order No. 24, the New Jersey Schools Construction Corporation ("Corporation") was created as a subsidiary of the New Jersey Economic Development Authority ("NJEDA"). The Corporation was formed as a separate activity apart from the NJEDA's mandated economic development mission for the purpose of establishing a more concentrated focus and streamlined approach to the timely and efficient construction of quality schools in New Jersey.

**New Jersey Spill Compensation Fund (N.J.S.A. 58:10-23.11i)**

**Special Revenue Fund**

Receipts from taxes and penalties levied upon each owner or operator of a major facility of hazardous substances are deposited in this Fund. The tax is measured by the number of barrels of hazardous substances of the first transfer to the major facility. Payments may be authorized for clean-up costs, removal costs, research, and payments of approved claims.

**New Jersey Spinal Cord Research Fund (P.L. 1999, c.201)**

**Special Revenue Fund**

A \$1 surcharge on motor vehicle fines and penalties are credited to this Fund. Money collected shall be used exclusively for the purpose of making grants for approved spinal cord research projects at qualified research institutions.

**New Jersey State Employees' Deferred Compensation Plan (N.J.S.A. 52:18A-164)**

**Pension Trust Fund**

This Fund represents the activity of the deferred compensation plan by which amounts contributed by participating employees are invested through various investment options. Included in the Fund are those amounts contributed by participants through payroll withholding, plus investment earnings and appreciation in asset values related to those monies.

**New Jersey Transportation Trust Fund Authority (N.J.S.A. 27:1B-4)**

**Special Revenue Fund**

The New Jersey Transportation Trust Fund Authority was created to provide the payment for and financing of all, or a portion of, the costs incurred by the Department of Transportation and the New Jersey Transit Corporation for the planning, acquisition, engineering, construction, reconstruction, repair, and rehabilitation of the State's transportation system.

**New Jersey Workforce Development Partnership Fund (P.L. 1992, c.44)**

**Special Revenue Fund**

This Fund was established to provide qualified displaced, disadvantaged, and employed workers with employment and training services most likely to provide the greatest opportunity for long range career advancement with high levels of productivity and earning power. The program shall provide those services by means of training grants or customized training services, provided the funding is not available from federal or other sources. Beginning January 1, 1993, each worker and employer shall contribute to the fund an amount equal to 0.025 percent of the workers' wages. These funds will reduce contributions to the Unemployment Compensation Fund.

**Pension Adjustment Fund (N.J.S.A. 43:3B)**

**Agency Fund**

The Fund covers all eligible pensioners of the State-administered retirement systems. This Fund provides cost-of-living allowances for retirees of the pension trust funds. The statutes provide that payments are contingent upon annual appropriation by the State Legislature. The Pension Adjustment Fund is funded on a pay -as-you-go basis.

**Petroleum Overcharge Reimbursement Fund (P.L. 1987, c.231)**

**Special Revenue Fund**

The Petroleum Overcharge Reimbursement Fund accounts for monies received by the State from the Federal government pursuant to court settlements with various petroleum companies and distributors as payments for overcharges for petroleum products. Appropriations are made from the Fund for energy efficiency and conservation programs.

**Pinelands Infrastructure Trust Fund (P.L. 1985, c.302)**

**Special Revenue Fund**

An amount of \$30 million of General Obligation bonds was authorized for the purpose of providing grants and loans to local governmental entities for transportation, wastewater treatment, water supply, and other infrastructure capital projects necessary to accommodate development in the pinelands area.

**Police and Firemen's Retirement System (N.J.S.A. 43:16A)**

**Pension Trust Fund**

All police and firemen, appointed after June 1944 in municipalities where local police and firemen pension funds existed or where this system was adopted by referendum or resolution, are required to become members of this system. Certain State and county employees are also covered. Employer obligations are paid by the local employers and the State. This Fund is maintained on an actuarial reserve basis.



**Pollution Prevention Fund (P.L. 1991, c.235)**

**Special Revenue Fund**

The purpose of this Fund is the implementation of a comprehensive pollution prevention program which integrates the air pollution, water pollution, and hazardous waste management programs. The Fund shall be credited with fees imposed upon employers and collected by the New Jersey Department of Labor.

**Prescription Drug Local Government Employers Program Fund (N.J.S.A. 52:14-17.29)**

**Proprietary Fund**

This program helps meet the cost of drugs prescribed for eligible employees and their dependents for use outside of hospitals, nursing homes, or other institutions. Included are those drugs, which, as required by Federal law, can be dispensed only upon a written prescription ordered by a physician. The program covers the full cost of a prescription item dispensed by a licensed participating pharmacy, less a co-payment charge for each eligible prescription and prescription refill. This plan is provided to local employees whose employers have elected to participate in the State Prescription Drug Program.

**Prescription Drug State Employees Program Fund (N.J.S.A. 52:14-17.29)**

**Special Revenue Fund**

This program helps meet the cost of drugs prescribed for eligible employees and their dependents for use outside of hospitals, nursing homes, or other institutions. Included are those drugs, which, as required by Federal law, can be dispensed only upon a written prescription ordered by a physician. The program covers the full cost of a prescription item dispensed by a licensed participating pharmacy, less a co-payment charge for each eligible prescription and prescription refill. This plan is provided to employees of the State of New Jersey, including employees of certain independent agencies, such as the State colleges and universities.

**Prison Officers' Pension Fund (N.J.S.A. 43:7)**

**Pension Trust Fund**

This is a closed system for certain employees of State penal institutions and is funded on a pay -as-you-go basis.

**Property Tax Relief Fund (N.J.S.A. 54A:9-25)**

**Special Revenue Fund**

The Property Tax Relief Fund accounts for the revenues and constitutional dedications from the New Jersey Gross Income Tax. All receipts from taxes levied on personal income of individuals, estates, and trusts must be appropriated exclusively for the purpose of reducing or offsetting property taxes. Annual appropriations are made from the Fund, pursuant to formulas established by the State Legislature, to counties, municipalities, and school districts.

**Public Employees' Retirement System (N.J.S.A. 43:15A)**

**Pension Trust Fund**

Most public employees in New Jersey, not required to become members of another contributory retirement program, are required to enroll in this system. The retirement benefits of this system are coordinated, but not integrated, with Social Security. This Fund is maintained on an actuarial reserve basis.

**Public Purpose Buildings and Community-Based Facilities Construction Fund (P.L. 1989, c.184)**

**Capital Projects Fund**

An amount of \$125 million of General Obligation bonds was authorized for the purpose of the planning, construction, reconstruction, development, erection, acquisition, extension, improvement, rehabilitation, and the equipping of State and community-based human services facilities and State correctional facilities.

**Public Purpose Buildings Construction Fund (P.L. 1980, c.119)**

**Capital Projects Fund**

An amount of \$159 million of General Obligation bonds was authorized for construction of public purpose buildings, including \$50 million for facilities for the mentally retarded, \$67 million for correctional facilities, \$7 million for a veterans' long-term care facility, \$3.5 million for facilities for children in need of supervision, and \$21.5 million for facilities for the mentally ill. The Fund also provided \$10 million to the Department of Human Services for the establishment of a loan guarantee fund to encourage the construction of long-term care facilities which will provide additional Medicaid beds.

**Real Estate Guaranty Fund (N.J.S.A. 45:15-34)**

**Special Revenue Fund**

Monies received from additional fees on annual licenses of real estate brokers and real estate salesmen are deposited in this Fund. Claim payments, as certified by court orders, are made to persons aggrieved by the embezzlement, conversion, or unlawful obtaining of money or property by a licensed real estate broker or a real estate salesman, or an unlicensed employee of a real estate broker.

**Resource Recovery and Solid Waste Disposal Facility Fund (P.L. 1985, c.330)**

**Special Revenue Fund**

An amount of \$85 million of General Obligation bonds was authorized to provide funds for loans or grants to local government units for the construction of resource recovery facilities and environmentally sound sanitary landfill facilities.

**Resource Recovery Investment Tax Fund (P.L. 1985, c.38)**

**Agency Fund**

Receipts generated by the investment tax and waste importation tax plus any interest earned thereon, levied upon all owners or operators of sanitary landfill facilities who accept solid waste for disposal, are deposited in this Fund. The revenues are then allocated to counties based on statutory regulations.

**Retail Margin Fund (P.L. 1999, c.23)**

**Special Revenue Fund**

This fund accounts for revenues collected from a "retail margin charge" collected mostly from what are generally larger commercial and industrial utility customers. Funds generated from this charge are used to support Board initiatives related to the commercial and industrial-based customers.

**Safe Drinking Water Fund (N.J.S.A. 58:12A-12)**

**Special Revenue Fund**

This Fund accounts for tax revenues collected from owners or operators of public community water systems pursuant to the Safe Drinking Water Act. Monies in this Fund are subject to appropriation to the Department of Environmental Protection for all costs associated with the department's administration of programs set forth in the Act.

**Sanitary Landfill Facility Contingency Fund (N.J.S.A. 13:1E-100)**

**Special Revenue Fund**

Receipts from taxes and penalties levied upon each owner or operator of every sanitary landfill facility are deposited in this Fund. The tax is levied per cubic yard of solids and per gallon of liquids. The Fund shall be liable for all direct and indirect damages resulting from the operations or closure of any sanitary landfill.

**Shore Protection Fund (P.L. 1983, c.356)**

**Special Revenue Fund**

An amount of \$50 million of General Obligation bonds was authorized for the purpose of State projects and the making of State grants and loans to counties and municipalities for researching, planning, acquiring, developing, constructing, and maintaining shore protection projects. Of the total available, \$40 million was allocated for State shore protection projects and for State grants to counties and municipalities. The remaining \$10 million was allocated for State loans to counties and municipalities.

**Solid Waste Service Tax Fund (P.L. 1985, c.38)**

**Agency Fund**

Receipts generated by the solid waste services tax plus any interest earned thereon, levied upon all owners or operators of sanitary landfill facilities who accept solid waste for disposal, are deposited in this Fund. The revenues are then allocated to provide state aid to counties.

**Special Transportation Fund (N.J.S.A. 27:1B-21)**

**Capital Projects Fund**

This Fund was established in accordance with the enactment provisions of the New Jersey Transportation Trust Fund Authority. The Fund accounts for the receipt of resources from the New Jersey Transportation Trust Fund Authority and related federal grant awards, and the expenditure of these funds for authorized public transportation projects. The funds can only be expended by the Department of Transportation pursuant to appropriations or authorizations made by the State Legislature.

**State Disability Benefit Fund (N.J.S.A. 43:21-46a)**

**Special Revenue Fund**

Deposits from contributions of workers and employers who are subject to the contribution section on taxable wages under the unemployment compensation law of the State are recorded in the Fund. Deposits are also made from special assessments, fines, penalties, and investment earnings. Payments from the Fund may be made to persons entitled to disability benefits and benefits not covered by the Workers' Compensation Law, for authorized refunds of contributions, and for administrative expenses.

**State Facilities for Handicapped Fund (P.L. 1973, c.149)**

**Capital Projects Fund**

An amount of \$25 million of General Obligation bonds was authorized for the expansion and renovation of the Marie H. Katzenbach School for the Deaf and for the planning, acquisition, improvements, and construction of regional day-school facilities to educate children with severe handicaps.

**State Land Acquisition and Development Fund (P.L. 1978, c.118)**

**Special Revenue Fund**

An amount of \$200 million of General Obligation bonds was authorized for State and local acquisition and development to continue efforts to conserve open space and provide recreation areas. Half of the amount is allocated to urban areas.

**State Lottery Fund (N.J.S.A. 5:9-21)**

**Proprietary Fund**

Monies derived from the sale of State lottery tickets are deposited into this Fund. Disbursements are authorized for the payment of prizes to holders of winning lottery tickets and for the administrative expenses of the Division of State Lottery. Remaining balances are paid to the General Fund in support of the amounts annually appropriated for State institutions and for education. The present value of obligations for future installment payments of lottery prizes funded by the purchase of deposit fund contracts are accounted for in this Fund.

**State of New Jersey Cash Management Fund-External Portion (N.J.S.A. 52:18A-90.4)**

**Investment Trust Fund**

This Fund serves as an investment pool to consolidate monies for municipalities, counties, school districts, and any other public body corporate or politic.

**State Police Retirement System (N.J.S.A. 53:5A)**

**Pension Trust Fund**

This system is the State Police Retirement and Benevolent Fund's successor. All uniformed officers and troopers of the Division of State Police in the New Jersey Department of Law and Public Safety are required to enroll. This system is maintained on an actuarial reserve basis.

**State Recreation and Conservation Land Acquisition and Development Fund (P.L. 1974, c.102)**

**Special Revenue Fund**

An amount of \$200 million of General Obligation bonds was authorized to enable the State to acquire and develop land and to provide for State grants to assist municipalities, counties, and other units of local government to acquire and develop land for recreation and conservation purposes.

**State Recycling Fund (N.J.S.A. 12:1E-92)**

**Special Revenue Fund**

P.L. 2002, c.128 requires that 25.0 percent of the balance in the Clean Communities Account Fund, but not more than \$4 million per year, is appropriated to this Fund in order to provide recycling grants to municipalities and counties for local recycling programs.

**1999 Statewide Transportation and Local Bridge Fund (P.L. 1999, c.181)**

**Capital Projects Fund**

An amount of \$500 million of General Obligation bonds was authorized for the purpose of rehabilitating and improving State transportation, including local bridges. Of this sum, \$250 million was reserved for grants to county and municipal governments for the cost of rehabilitation and improvement of structurally deficient bridges carrying county or municipal roads including railroad overhead bridges. The remaining \$250 million is reserved for transportation projects.

**Stormwater Management and Combined Sewer Overflow Abatement Fund (P.L. 1989, c.181)**

**Special Revenue Fund**

An amount of \$50 million of General Obligation bonds was authorized for the purpose of providing grants and loans to local government units for the costs of projects identified pursuant to the stormwater management and combined sewer overflow abatement project priority list.

**Superior Court of New Jersey Trust Fund (R. 4:57-2 to 5)**

**Special Revenue Fund**

This Fund accounts for monies representing deposits made in court as a result of litigation, including foreclosures, condemnations, liquidations, dissolutions, good faith deposits by liability insurers, sale of infants' lands, insolvencies, receiverships, and interpleaders.

**Supplemental Annuity Collective Trust (N.J.S.A. 52:18A-110)**

**Pension Trust Fund**

Any active, contributing member of the seven State-administered retirement systems may enroll in this program. Members agree to make voluntary additional contributions through their pension funds to purchase variable retirement annuities in order to supplement the benefits provided by their basic system. Some employers agree to purchase tax-sheltered annuities for the same purpose for certain eligible public employees.

**Supplemental Workforce Fund for Basic Skills (PL 2002, c.152)**

**Special Revenue Fund**

The monies in this Fund shall be used for the basic skills training; reemployment services, and training programs for displaced disadvantaged workers. Each worker shall contribute 0.0175 percent of their wages to the Fund as determined by paragraph (3) of subsection (b) of R.S. 43:21-7.

**Teachers' Pension and Annuity Fund (N.J.S.A. 18A-66)**

**Pension Trust Fund**

Most employees in every school district in the State and in the county vocational schools, as well as certain employees in the State Department of Education, are members of this system. The system of retirement benefits is coordinated, but not integrated, with Social Security. The Fund is maintained on an actuarial reserve basis.

**Tobacco Settlement Financing Corporation, Inc. (P.L. 2002, c.32)**

**Special Revenue Fund**

The Tobacco Settlement Financing Corporation, Inc. has been established in, but not of, the Department of the Treasury. In Fiscal Year 2003 the State sold to the corporation all of its rights, title, and interest in, and the right to receive the amounts payable under the 1998 Master Settlement Agreement reached between 46 states and the major tobacco companies. The Corporation generated \$3.46 billion in Tobacco Settlement Asset-Backed Bonds to pay for New Jersey's rightful share under the Master Settlement Agreement.

**Tobacco Settlement Fund**

**Special Revenue Fund**

Payments received from the Master Settlement Agreement (MSA), dated November 23, 1998, are deposited into this Fund. The MSA is the national settlement reached with the tobacco industry in which participating states will be paid in perpetuity. During Fiscal Year 2003, the State sold its rights of future installments acquired via the MSA to the Tobacco Settlement Financing Corporation, Inc. for \$2.8 billion plus any interest accrued on monies held in escrow.

**Tourism Improvement and Development Fund (P.L. 1992, c.165)**

**Special Revenue Fund**

This Fund was established for the deposit of tax revenues collected from predominantly tourism related sales, such as the occupancy of every hotel room subject to tax and receipts from the sale of food or drink, except those sold through vending machines. These funds are to be used to fund tourism facility improvements without placing the onus on the permanent residents and businesses.

**Transportation Rehabilitation and Improvement Fund (P.L. 1979, c.165)**

**Capital Projects Fund**

An amount of \$475 million of General Obligation bonds was authorized to provide an improved transportation system for the State. Of this amount, \$150 million was reserved for the improvement of public transportation facilities, \$80 million was reserved for the improvement of county and municipal roads, and \$245 million was reserved for the improvement of State highways.

**Trial Attorney Certification Program (R. 1:39-1 (h))**

**Special Revenue Fund**

This Fund was established to assist the New Jersey Supreme Court in the administration of the certification function for civil or criminal trial attorneys.

**Unclaimed Child Support Trust Fund (P.L. 1995, c.115)**

**Special Revenue Fund**

All monies received, as abandoned child support shall be deposited into this Fund. Each year, within 45 days of the receipt of such funds, payments shall be made to the Judiciary consisting of the Federal Government's Title IV-D share. The remaining portions shall be used to pay claims duly presented and allowed and all expenses and costs incurred by the State of New Jersey.

**Unclaimed County Deposits Trust Fund (P.L. 1992, c.173)**

**Private Purpose Trust Fund**

All monies received as unclaimed county deposits shall be deposited in the Fund. Each year 75 percent of the deposits received from a respective county shall be paid to that county. The remaining portion shall be retained in the Fund and used to pay claims duly presented and allowed and all expenses and costs incurred by the State of New Jersey.

**Unclaimed Insurance Payments on Deposit Accounts Fund**

**Private Purpose Trust Fund**

The Unclaimed Deposits Amendment Act of 1993 (UDAA) controls the disposition of unclaimed insurance payments on deposit accounts for insured depository institutions which are placed into receivership after July 28, 1993. Pursuant to the UDAA, unclaimed insurance deposits are placed into this Fund and held for ten years. Payments will be made to the owner upon determining that such individual or entity is the rightful owner of such funds. At the end of the ten-year period, any remaining deposits will be forwarded to the Federal Deposit Insurance Corporation.

**Unclaimed Utility Deposits Trust Fund (P.L. 2000, c.132)**

**Special Revenue Fund**

All monies received in unclaimed property deposits from electric and gas utilities are deposited into this Fund. Each year, unless the administrator deems it prudent and advisable to do otherwise, the administrator shall pay to the New Jersey Statewide Heating Assistance and Referral for Energy Services, a non-profit corporation, or to another statewide non-profit energy assistance organization designated by the Board of Public Utilities within 45 days of the receipt of such funds, 75.0 percent of the unclaimed utility deposits received from each of the electric and gas utilities by the administrator. Money received from the administrator shall be used exclusively for the payment of expenses associated with the restoration of electric or gas service, or to prevent the termination of electric or gas service. The remaining portion shall be retained in the Fund and used to pay claims duly presented and allowed.

**Unemployment Compensation Auxiliary Fund (N.J.S.A. 43:21-14g)**

**Special Revenue Fund**

Amounts collected as penalties and interest assessed against employers who have failed to make payment of contributions required under the Unemployment Compensation Law to the State on a timely basis are deposited in this Fund. Payments from the Fund are authorized for the refund of any interest and/or penalty credited hereto, determined to have been collected or remitted by mistake. The remaining amounts may be expended by appropriations for administrative costs of the Unemployment Compensation Law and for costs of programs which generate employment, such as the Work Incentive Program, authorized training programs, and economic development activities.

**Unemployment Compensation Fund (N.J.S.A. 43:21-9a)**

**Proprietary Fund**

This Fund accounts for monies deposited from contributions of employers and employees for unemployment compensation, amounts credited or advances made by the Federal government, and amounts received herein from any other source.

After consideration is given to any claim for refund of overpayment of contributions, the remainder is transferred by the Division of Employment Security to the Treasurer of the United States for credit to the State of New Jersey Unemployment Compensation Fund and held by the Treasurer of the United States in the State of New Jersey Unemployment Trust Fund. Drawdowns against the State of New Jersey Unemployment Trust Fund are made by requests submitted to the Treasurer of the United States by the Division of Employment Security on an as-needed basis, whereby amounts are transferred back to the Unemployment Compensation Fund and are then disbursed by the Division of Employment Security to persons entitled to receive unemployment benefits.

Any shortfall in the Unemployment Compensation Fund needed to pay benefits is covered by Federal statutes, which authorize advances from the Federal government for unemployment benefits. Such advances are repayable by increased rates on federally taxable wages reported by New Jersey employers, or the advances may be repaid out of the Fund assets at any time by the Governor.

**Universal Services Fund (P.L. 1999, c.23)**

**Special Revenue Fund**

Monies deposited into this Fund are generated from a “societal benefit charge” on monthly utility bills. The funds generated from the charge support the Lifeline program, clean energy initiatives and provide financial assistance to low income utility customers.

**University of Medicine and Dentistry of New Jersey - Self-Insurance Reserve Fund**

**(N.J.S.A. 52:18A-1 et seq.)**

**Special Revenue Fund**

This Fund was established by a trust agreement between the State and the University of Medicine and Dentistry to cover malpractice claims against the hospitals and the University. This insurance is required by the New Jersey Health Care Facilities Financing Authority for protection of the Authority's bondholders.

**Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund (P.L. 1997, c.125)**

**Special Revenue Fund**

An amount of \$20 million of General Obligation bonds was authorized to provide financing for the demolition and disposal of unsafe buildings in urban and rural centers.

**Vietnam Veterans' Memorial Fund (P.L. 1985, c.494)**

**Special Revenue Fund**

This Fund receives monies from donations and income tax designations to fund the Vietnam Veterans' Memorial honoring New Jersey veterans of the Vietnam conflict.

**Volunteer Emergency Service Organizations Loan Fund (P.L. 1987, c.8)**

**Special Revenue Fund**

The purpose of this Fund is to provide low-interest loans to volunteer emergency service organizations for the purpose of modernizing or replacing outmoded or unsafe emergency vehicles, apparatus, equipment, or facilities, or to establish facilities to meet an increasing demand for a higher level of service in the communities in which they serve.

**Wage and Hour Trust Fund (N.J.S.A. 34:11-57)**

**Agency Fund**

The Wage and Hour Trust Fund consists of four agency accounts which are used to collect wage settlements from employers who are deemed to have violated one or more, of the various components of the New Jersey Wage and Hour Law; and, to disburse the funds collected to employees who are entitled to receive the wages.

**Wastewater Treatment Fund (P.L. 1985, c.329)**

**Special Revenue Fund**

An amount of \$190 million of General Obligation bonds was authorized for the purpose of financing the cost of construction of wastewater treatment systems. Of the total amount authorized, \$145 million is allocated for the purpose of making grants and low or zero interest loans to local government units for financing the cost of the construction of wastewater treatment systems. In addition, this fund is the depository for the receipt of federal capitalization grants made available to the State for the purpose of financing wastewater treatment systems.

**1992 Wastewater Treatment Fund (P.L. 1992, c.88)**

**Special Revenue Fund**

An amount of \$45 million was authorized for the purpose of making zero interest loans to local governmental entities for wastewater treatment system projects, in order to bring such systems into full compliance with permits issued pursuant to the Water Pollution Control Act; to provide adequate wastewater treatment in areas where large numbers of septic systems have malfunctioned or become obsolete; or to connect an obsolete or malfunctioning wastewater treatment system to another wastewater treatment system.

**Water Conservation Fund (P.L. 1969, c.127)**

**Special Revenue Fund**

An amount of \$271 million of General Obligation bonds was authorized to conduct research, plan, acquire, develop, construct, and maintain water supply and wastewater treatment facilities for the preservation, sale, or exchange of water for potable, industrial, commercial, irrigational, recreational, and other public purposes.

**2003 Water Resources and Wastewater Treatment Fund (P.L. 2003, c.162)**

**Special Revenue Fund**

An amount of \$45 million of General Obligation bonds was authorized to provide loans to, or on behalf of, local governmental entities or public water utilities to finance the costs of water resources projects or to make improvements to water supply facilities, or to provide loans to, or on behalf of, local governmental entities to finance the costs of wastewater treatment system projects.

**2003 Water Resources and Wastewater Treatment Trust Fund (P.L. 2003, c.162)**

**Special Revenue Fund**

An amount of \$5 million of General Obligation bonds was authorized to establish reserve accounts to secure debt issued by the New Jersey Environmental Infrastructure Trust and loan guarantee accounts to secure debt issued by a local government unit. Monies in the reserve and loan guarantee accounts may be made available to the New Jersey Department of Environmental Protection, with the concurrence of the New Jersey Environmental Infrastructure Trust, for temporary use by the department in implementing the provisions of the Dam, Lake, Stream, Flood Control, Water Resources, and Wastewater Treatment Project Bond Act of 2003.

**Water Supply Fund (P.L. 1981, c.261)**

**Special Revenue Fund**

An amount of \$350 million of General Obligation bonds was authorized to provide loans for State or local projects for the rehabilitation, repair, or consolidation of antiquated, damaged, or inadequately operating water supply facilities, as recommended by the New Jersey Water Supply Master Plan.

**Water Supply Replacement Trust Fund (P.L. 1988, c.106)**

**Special Revenue Fund**

This Fund provides loans to municipalities or municipally owned public water systems for the purpose of providing a permanent alternate water supply to persons whose principal source of potable water is contaminated or is threatened with contamination by hazardous substances.

**Worker and Community Right to Know Fund (N.J.S.A. 34:5A-1)**

**Special Revenue Fund**

This Fund was established to account for all fees collected from employers pursuant to the Worker and Community Right to Know Act. Monies in the Fund are allocated for expenses incurred by the Department of Health and Senior Services, Department of Environmental Protection, Department of Labor and Workforce Development, and the Department of the Treasury in connection with the Act's provisions.

**Workers' Compensation Security Fund (P.L. 2004, c.179)**

**Special Revenue Fund**

Monies received from assessments levied against mutual and stock insurance carriers writing workers' compensation insurance in the State are deposited into this Fund. Payments are made to persons entitled to receive workers' compensation when a mutual or stock carrier is determined to be insolvent.