

*Combining
Financial Statements*

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2013**

	<u>General Fund</u>	<u>Beaches and Harbor Fund</u>	<u>2007 Blue Acres Fund</u>
ASSETS			
Cash and cash equivalents	\$ 65,261,530	\$ 3,887	\$ 4,159,159
Investments	430,051,201	967	220,384
Receivables, net of allowances for uncollectibles			
Federal government	705,586,511	-	-
Departmental accounts	2,122,843,099	-	-
Loans	25,224,284	-	-
Other	160,812,592	-	-
Due from other funds	801,835,117	-	-
Other	19,027,387	-	-
Total Assets	<u>\$ 4,330,641,721</u>	<u>\$ 4,854</u>	<u>\$ 4,379,543</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 1,641,208,046	\$ -	\$ -
Deferred revenue	310,734,895	-	-
Due to other funds	197,731,894	854	-
Other	131,977,341	-	-
Total Liabilities	<u>2,281,652,176</u>	<u>854</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	82,643,138	4,000	4,379,543
Committed	1,664,928,544	-	-
Unassigned	301,417,863	-	-
Total Fund Balances	<u>2,048,989,545</u>	<u>4,000</u>	<u>4,379,543</u>
Total Liabilities and Fund Balances	<u>\$ 4,330,641,721</u>	<u>\$ 4,854</u>	<u>\$ 4,379,543</u>

2009 Blue Acres Fund	Building Our Future Fund	Clean Waters Fund	Cultural Centers and Historic Preservation Fund
\$ -	\$ -	\$ 52,829	\$ 38,745
2,068,560	114,059,820	18,153	22,036
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	18,000
5,133,808	-	-	-
-	-	-	-
<u>\$ 7,202,368</u>	<u>\$ 114,059,820</u>	<u>\$ 70,982</u>	<u>\$ 78,781</u>
\$ 101,485	\$ -	\$ -	\$ -
-	-	-	-
666	11,561	25	100,151
-	-	-	-
<u>102,151</u>	<u>11,561</u>	<u>25</u>	<u>100,151</u>
-	-	-	-
7,100,217	114,048,259	70,957	-
-	-	-	-
-	-	-	(21,370)
<u>7,100,217</u>	<u>114,048,259</u>	<u>70,957</u>	<u>(21,370)</u>
<u>\$ 7,202,368</u>	<u>\$ 114,059,820</u>	<u>\$ 70,982</u>	<u>\$ 78,781</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2013**

	2003 Dam, Lake and Stream Project Revolving Loan Fund	2003 Dam, Lake, Stream and Flood Control Project Fund	1992 Dam Restoration and Clean Waters Trust Fund
ASSETS			
Cash and cash equivalents	\$ 3,216,343	\$ 74,664	\$ 4,051,459
Investments	34,426,672	13,334,659	5,623,115
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	44,620,706	-	7,717,012
Other	199,828	-	39,698
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 82,463,549</u>	<u>\$ 13,409,323</u>	<u>\$ 17,431,284</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Deferred revenue	-	-	-
Due to other funds	-	18,209	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>18,209</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	82,463,549	13,391,114	17,431,284
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>82,463,549</u>	<u>13,391,114</u>	<u>17,431,284</u>
Total Liabilities and Fund Balances	<u>\$ 82,463,549</u>	<u>\$ 13,409,323</u>	<u>\$ 17,431,284</u>

<u>1989 Development Potential Bank Transfer Fund</u>	<u>Developmental Disabilities Waiting List Reduction Fund</u>	<u>Dredging and Containment Facility Fund</u>	<u>1996 Economic Development Site Fund</u>
\$ 33,654	\$ 220,961	\$ 125,333	\$ 105,588
1,665,829	2,483,114	4,780,206	7,834
-	-	-	-
-	-	-	-
-	-	-	373,883
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 1,699,483</u>	<u>\$ 2,704,075</u>	<u>\$ 4,905,539</u>	<u>\$ 487,305</u>
\$ -	\$ 1,500	\$ -	\$ -
-	-	-	-
27,273	3,723	775,360	-
-	-	-	-
<u>27,273</u>	<u>5,223</u>	<u>775,360</u>	<u>-</u>
-	-	-	-
1,672,210	2,698,852	4,130,179	487,305
-	-	-	-
-	-	-	-
<u>1,672,210</u>	<u>2,698,852</u>	<u>4,130,179</u>	<u>487,305</u>
<u>\$ 1,699,483</u>	<u>\$ 2,704,075</u>	<u>\$ 4,905,539</u>	<u>\$ 487,305</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2013**

	<u>Emergency Flood Control Fund</u>	<u>Emergency Services Fund</u>	<u>1996 Environmental Cleanup Fund</u>
ASSETS			
Cash and cash equivalents	\$ 58,654	\$ 139,301	\$ 70,688
Investments	225,765	652,600	23,012,479
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	2,617,075	-
Other	-	-	-
Total Assets	<u>\$ 284,419</u>	<u>\$ 3,408,976</u>	<u>\$ 23,083,167</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 1,212,101	\$ -
Deferred revenue	-	-	-
Due to other funds	308	-	-
Other	-	-	-
Total Liabilities	<u>308</u>	<u>1,212,101</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	284,111	-	23,083,167
Committed	-	2,196,875	-
Unassigned	-	-	-
Total Fund Balances	<u>284,111</u>	<u>2,196,875</u>	<u>23,083,167</u>
Total Liabilities and Fund Balances	<u>\$ 284,419</u>	<u>\$ 3,408,976</u>	<u>\$ 23,083,167</u>

<u>1989 Farmland Preservation Fund</u>	<u>1992 Farmland Preservation Fund</u>	<u>1995 Farmland Preservation Fund</u>	<u>2007 Farmland Preservation Fund</u>
\$ 8,998	\$ 47,757	\$ 120,932	\$ 1,990,832
32,980	1,099	1,019,838	21,918,548
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>41,978</u>	<u>48,856</u>	<u>1,140,770</u>	<u>23,909,380</u>
\$ -	\$ -	\$ 6,737	\$ 97,978
-	-	-	-
-	-	-	1,950,000
-	-	-	-
<u>-</u>	<u>-</u>	<u>6,737</u>	<u>2,047,978</u>
-	-	-	-
41,978	48,856	1,134,033	21,861,402
-	-	-	-
-	-	-	-
<u>41,978</u>	<u>48,856</u>	<u>1,134,033</u>	<u>21,861,402</u>
<u>\$ 41,978</u>	<u>\$ 48,856</u>	<u>\$ 1,140,770</u>	<u>\$ 23,909,380</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2013**

	<u>2009 Farmland Preservation Fund</u>	<u>2007 Green Acres Fund</u>	<u>2009 Green Acres Fund</u>
ASSETS			
Cash and cash equivalents	\$ 313,718	\$ 374,627	\$ 941,562
Investments	49,542,000	42,959,224	88,307,612
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	1,256,737	50,000
Other	-	83	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 49,855,718</u>	<u>\$ 44,590,671</u>	<u>\$ 89,299,174</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 159,132	\$ 888,685	\$ 14,588
Deferred revenue	-	-	-
Due to other funds	5,322	391	5,142,677
Other	-	-	-
Total Liabilities	<u>164,454</u>	<u>889,076</u>	<u>5,157,265</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	49,691,264	43,701,595	84,141,909
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>49,691,264</u>	<u>43,701,595</u>	<u>84,141,909</u>
Total Liabilities and Fund Balances	<u>\$ 49,855,718</u>	<u>\$ 44,590,671</u>	<u>\$ 89,299,174</u>

<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>	<u>1986 Hazardous Discharge Fund</u>	<u>Higher Education Facility Renovation and Rehabilitation Fund</u>
\$ 1,498,380	\$ 710	\$ 1,041,840	\$ 16,354
31,911,015	180,485	30,332,856	121,413
-	-	-	-
-	-	-	-
26,307,042	-	-	-
113,453	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 59,829,890</u>	<u>\$ 181,195</u>	<u>\$ 31,374,696</u>	<u>\$ 137,767</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	246	-	-
-	-	-	-
<u>-</u>	<u>246</u>	<u>-</u>	<u>-</u>
-	-	-	-
59,829,890	180,949	31,374,696	137,767
-	-	-	-
-	-	-	-
<u>59,829,890</u>	<u>180,949</u>	<u>31,374,696</u>	<u>137,767</u>
<u>\$ 59,829,890</u>	<u>\$ 181,195</u>	<u>\$ 31,374,696</u>	<u>\$ 137,767</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2013**

	<u>1992 Historic Preservation Fund</u>	<u>1995 Historic Preservation Fund</u>	<u>2007 Historic Preservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 19,537	\$ 29,783	\$ 51,667
Investments	11,032	29,723	4,567,883
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 30,569</u>	<u>\$ 59,506</u>	<u>\$ 4,619,550</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 13,234
Deferred revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>13,234</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	30,569	59,506	4,606,316
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>30,569</u>	<u>59,506</u>	<u>4,606,316</u>
Total Liabilities and Fund Balances	<u>\$ 30,569</u>	<u>\$ 59,506</u>	<u>\$ 4,619,550</u>

<u>2009 Historic Preservation Fund</u>	<u>Historic Preservation Revolving Loan Fund</u>	<u>Housing Assistance Fund</u>	<u>Jobs, Education and Competitiveness Fund</u>
\$ 7,141	\$ 478,263	\$ 644,865	\$ 38,036
3,888,620	3,990,624	4,113,916	99,430
-	-	-	-
-	-	-	-
-	28,426	1,154,818	-
-	-	726	-
-	-	-	-
-	-	-	-
<u>\$ 3,895,761</u>	<u>\$ 4,497,313</u>	<u>\$ 5,914,325</u>	<u>\$ 137,466</u>
\$ 205,211	\$ -	\$ -	\$ -
-	-	-	-
738	-	6,341	159
-	-	-	-
<u>205,949</u>	<u>-</u>	<u>6,341</u>	<u>159</u>
-	-	-	-
3,689,812	4,497,313	5,907,984	137,307
-	-	-	-
-	-	-	-
<u>3,689,812</u>	<u>4,497,313</u>	<u>5,907,984</u>	<u>137,307</u>
<u>\$ 3,895,761</u>	<u>\$ 4,497,313</u>	<u>\$ 5,914,325</u>	<u>\$ 137,466</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2013**

	<u>Judiciary Superior Court - Miscellaneous Fund</u>	<u>1996 Lake Restoration Fund</u>	<u>Long Term Obligation and Capital Expenditure Fund</u>
ASSETS			
Cash and cash equivalents	\$ 270,040	\$ 690,553	\$ -
Investments	342,108	350,820	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	401,900	-
Other	-	1,474	-
Due from other funds	-	-	4,358,479
Other	-	-	-
Total Assets	<u>\$ 612,148</u>	<u>\$ 1,444,747</u>	<u>\$ 4,358,479</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 609,802	\$ -	\$ 34,752
Deferred revenue	-	-	-
Due to other funds	2,346	-	-
Other	-	-	-
Total Liabilities	<u>612,148</u>	<u>-</u>	<u>34,752</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	1,444,747	-
Committed	-	-	4,323,727
Unassigned	-	-	-
Total Fund Balances	<u>-</u>	<u>1,444,747</u>	<u>4,323,727</u>
Total Liabilities and Fund Balances	<u>\$ 612,148</u>	<u>\$ 1,444,747</u>	<u>\$ 4,358,479</u>

<u>Mortgage Assistance Fund</u>	<u>Natural Resources Fund</u>	<u>1995 New Jersey Coastal Blue Acres Trust Fund</u>	<u>New Jersey Cultural Trust Fund</u>
\$ 925	\$ 4,947	\$ 613,954	\$ 2,506,236
1,582	775,778	5,318,964	18,827,950
-	-	-	-
-	-	-	-
8,932,296	-	531,152	-
949,432	-	3,331	29,254
-	-	-	-
-	-	-	-
<u>\$ 9,884,235</u>	<u>\$ 780,725</u>	<u>\$ 6,467,401</u>	<u>\$ 21,363,440</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
951,939	1,619	-	-
-	-	-	-
<u>951,939</u>	<u>1,619</u>	<u>-</u>	<u>-</u>
-	-	-	20,000,000
8,932,296	779,106	6,467,401	-
-	-	-	1,363,440
-	-	-	-
<u>8,932,296</u>	<u>779,106</u>	<u>6,467,401</u>	<u>21,363,440</u>
<u>\$ 9,884,235</u>	<u>\$ 780,725</u>	<u>\$ 6,467,401</u>	<u>\$ 21,363,440</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2013**

	<u>New Jersey Federal- State Rural Rehabilitation Fund</u>	<u>1989 New Jersey Green Acres Fund</u>	<u>1992 New Jersey Green Acres Fund</u>
ASSETS			
Cash and cash equivalents	\$ 363	\$ 2,164	\$ 467,705
Investments	699,970	1,069,729	168
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 700,333</u>	<u>\$ 1,071,893</u>	<u>\$ 467,873</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Deferred revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	1,071,893	467,873
Committed	700,333	-	-
Unassigned	-	-	-
Total Fund Balances	<u>700,333</u>	<u>1,071,893</u>	<u>467,873</u>
Total Liabilities and Fund Balances	<u>\$ 700,333</u>	<u>\$ 1,071,893</u>	<u>\$ 467,873</u>

<u>1995 New Jersey Green Acres Fund</u>	<u>1989 New Jersey Green Trust Fund</u>	<u>1992 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Green Trust Fund</u>
\$ 10,883	\$ 3,808,490	\$ 786,680	\$ 4,831,370
97,602	33,555,300	10,399,577	2,535,204
-	-	-	-
-	-	-	-
-	18,415,716	17,624,327	29,355,546
-	109,621	95,258	177,046
-	-	-	-
-	-	-	-
<u>\$ 108,485</u>	<u>\$ 55,889,127</u>	<u>\$ 28,905,842</u>	<u>\$ 36,899,166</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
108,485	55,889,127	28,905,842	36,899,166
-	-	-	-
-	-	-	-
<u>108,485</u>	<u>55,889,127</u>	<u>28,905,842</u>	<u>36,899,166</u>
<u>\$ 108,485</u>	<u>\$ 55,889,127</u>	<u>\$ 28,905,842</u>	<u>\$ 36,899,166</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2013**

	<u>1995 New Jersey Inland Blue Acres Fund</u>	<u>New Jersey Local Development Financing Fund</u>	<u>Pinelands Infrastructure Trust Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 224,974
Investments	4,144	33,589,002	9,057,042
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	17,461,785	766,634
Other	-	74,250	8,691
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 4,144</u>	<u>\$ 51,125,037</u>	<u>\$ 10,057,341</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 37,500	\$ -
Deferred revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>37,500</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	4,144	51,087,537	10,057,341
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>4,144</u>	<u>51,087,537</u>	<u>10,057,341</u>
Total Liabilities and Fund Balances	<u>\$ 4,144</u>	<u>\$ 51,125,037</u>	<u>\$ 10,057,341</u>

Resource Recovery and Solid Waste Disposal Facility Fund	Shore Protection Fund	State Land Acquisition and Development Fund	State of New Jersey Tischler Memorial Fund	Stormwater Management and Combined Sewer Overflow Abatement Fund
\$ 33,533	\$ 256,040	\$ 64,621	\$ -	\$ 225,180
461,640	5,499,299	240,273	807,549	6,116,473
-	-	-	-	-
-	-	-	-	-
-	164,563	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 495,173</u>	<u>\$ 5,919,902</u>	<u>\$ 304,894</u>	<u>\$ 807,549</u>	<u>\$ 6,341,653</u>
\$ -	\$ -	\$ 78,310	\$ -	\$ -
-	-	-	-	-
-	10,584	328	-	-
-	-	-	-	-
<u>-</u>	<u>10,584</u>	<u>78,638</u>	<u>-</u>	<u>-</u>
-	-	-	416,073	-
495,173	5,909,318	226,256	-	6,341,653
-	-	-	391,476	-
-	-	-	-	-
<u>495,173</u>	<u>5,909,318</u>	<u>226,256</u>	<u>807,549</u>	<u>6,341,653</u>
<u>\$ 495,173</u>	<u>\$ 5,919,902</u>	<u>\$ 304,894</u>	<u>\$ 807,549</u>	<u>\$ 6,341,653</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2013**

	<u>Unclaimed Personal Property Trust Fund</u>	<u>Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund</u>	<u>1992 Wastewater Treatment Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 1,788,679	\$ 109,331
Investments	163,378,842	12,918,062	20,060,853
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	7,343,270	22,859,872
Other	-	-	-
Due from other funds	271,019	-	-
Other	-	-	-
Total Assets	<u>\$ 163,649,861</u>	<u>\$ 22,050,011</u>	<u>\$ 43,030,056</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 94,569,310	\$ -	\$ -
Deferred revenue	-	-	-
Due to other funds	25,000,000	-	-
Other	-	-	-
Total Liabilities	<u>119,569,310</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	22,050,011	43,030,056
Committed	44,080,551	-	-
Unassigned	-	-	-
Total Fund Balances	<u>44,080,551</u>	<u>22,050,011</u>	<u>43,030,056</u>
Total Liabilities and Fund Balances	<u>\$ 163,649,861</u>	<u>\$ 22,050,011</u>	<u>\$ 43,030,056</u>

Water Conservation Fund	2003 Water Resources and Wastewater Treatment Fund	Water Supply Fund	Eliminations	Total General Fund
\$ 87,939	\$ 479,293	\$ 600,254	\$ -	\$ 103,101,951
704,596	10,024,900	61,648,934	-	1,314,168,053
-	-	-	-	705,586,511
-	-	-	-	2,122,843,099
-	32,434,717	106,172,132	-	369,196,818
-	-	12,303	-	162,645,040
-	-	-	(44,199,143)	770,016,355
-	-	-	-	19,027,387
<u>\$ 792,535</u>	<u>\$ 42,938,910</u>	<u>\$ 168,433,623</u>	<u>\$ (44,199,143)</u>	<u>\$ 5,566,585,214</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,739,238,371
-	-	-	-	310,734,895
962	-	3,063,694	(44,199,143)	190,608,227
-	-	-	-	131,977,341
<u>962</u>	<u>-</u>	<u>3,063,694</u>	<u>(44,199,143)</u>	<u>2,372,558,834</u>
-	-	-	-	20,416,073
791,573	42,938,910	165,369,929	-	1,154,228,868
-	-	-	-	1,717,984,946
-	-	-	-	301,396,493
<u>791,573</u>	<u>42,938,910</u>	<u>165,369,929</u>	<u>-</u>	<u>3,194,026,380</u>
<u>\$ 792,535</u>	<u>\$ 42,938,910</u>	<u>\$ 168,433,623</u>	<u>\$ (44,199,143)</u>	<u>\$ 5,566,585,214</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>General Fund</u>	<u>Beaches and Harbor Fund</u>	<u>2007 Blue Acres Fund</u>
REVENUES			
Taxes	\$ 14,018,603,521	\$ -	\$ -
Federal and other grants	11,742,726,286	-	-
Licenses and fees	1,209,319,018	-	-
Services and assessments	1,634,970,880	-	-
Investment earnings	1,202,646	854	462
Contributions	1,490	-	-
Other	2,840,549,799	-	4,568,100
Total Revenues	<u>31,447,373,640</u>	<u>854</u>	<u>4,568,562</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	3,416,374,242	-	-
Physical and mental health	11,427,272,175	-	-
Educational, cultural, and intellectual development	4,136,441,503	-	-
Community development and environmental management	1,392,181,699	908,353	1,666,185
Economic planning, development, and security	5,709,855,901	-	-
Transportation programs	648,310,194	-	-
Government direction, management, and control	5,537,838,725	-	123,574
Special government services	345,371,126	-	-
Capital Outlay	189,340,265	-	-
Debt Service:			
Principal	333,755,000	-	-
Interest	115,303,047	-	-
Total Expenditures	<u>33,252,043,877</u>	<u>908,353</u>	<u>1,789,759</u>
Excess (deficiency) of revenues over expenditures	<u>(1,804,670,237)</u>	<u>(907,499)</u>	<u>2,778,803</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	2,844,603,347	-	-
Transfers to other funds	(1,641,236,971)	(854)	-
Other sources	3,430,046,370	-	-
Other uses	(2,840,247,471)	-	-
Total other financing sources (uses)	<u>1,793,165,275</u>	<u>(854)</u>	<u>-</u>
Net Change in Fund Balance	<u>(11,504,962)</u>	<u>(908,353)</u>	<u>2,778,803</u>
Fund Balances - July 1, 2012	<u>2,060,494,507</u>	<u>912,353</u>	<u>1,600,740</u>
Fund Balances - June 30, 2013	<u>\$ 2,048,989,545</u>	<u>\$ 4,000</u>	<u>\$ 4,379,543</u>

<u>2009 Blue Acres Fund</u>	<u>Building Our Future Fund</u>	<u>Clean Waters Fund</u>	<u>Cultural Centers and Historic Preservation Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
1,123	11,561	25	40
-	-	-	-
-	-	-	-
<u>1,123</u>	<u>11,561</u>	<u>25</u>	<u>40</u>
-	-	-	-
-	-	-	-
-	-	-	-
7,726,485	-	-	-
-	-	-	22,504
-	-	-	-
23,427	154,286	1,950	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>7,749,912</u>	<u>154,286</u>	<u>1,950</u>	<u>22,504</u>
<u>(7,748,789)</u>	<u>(142,725)</u>	<u>(1,925)</u>	<u>(22,464)</u>
13,000,000	100,000,000	-	-
2,704	-	-	-
-	(11,561)	(25)	(40)
1,846,302	14,202,545	-	-
-	-	-	-
<u>14,849,006</u>	<u>114,190,984</u>	<u>(25)</u>	<u>(40)</u>
<u>7,100,217</u>	<u>114,048,259</u>	<u>(1,950)</u>	<u>(22,504)</u>
-	-	72,907	1,134
<u>\$ 7,100,217</u>	<u>\$ 114,048,259</u>	<u>\$ 70,957</u>	<u>\$ (21,370)</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	2003 Dam, Lake and Stream Project Revolving Loan Fund	2003 Dam, Lake, Stream and Flood Control Project Fund	1992 Dam Restoration and Clean Waters Trust Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	44,083	18,209	11,560
Contributions	-	-	-
Other	822,300	-	100,344
Total Revenues	<u>866,383</u>	<u>18,209</u>	<u>111,904</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	255,000	480,517	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	10,301	97,850	338,351
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>265,301</u>	<u>578,367</u>	<u>338,351</u>
Excess (deficiency) of revenues over expenditures	<u>601,082</u>	<u>(560,158)</u>	<u>(226,447)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(18,209)	-
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(18,209)</u>	<u>-</u>
Net Change in Fund Balance	601,082	(578,367)	(226,447)
Fund Balances - July 1, 2012	81,862,467	13,969,481	17,657,731
Fund Balances - June 30, 2013	<u>\$ 82,463,549</u>	<u>\$ 13,391,114</u>	<u>\$ 17,431,284</u>

<u>1989 Development Potential Bank Transfer Fund</u>	<u>Developmental Disabilities Waiting List Reduction Fund</u>	<u>Dredging and Containment Facility Fund</u>	<u>1996 Economic Development Site Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
2,640	3,723	1,325	12
-	-	-	-
-	-	-	-
<u>2,640</u>	<u>3,723</u>	<u>1,325</u>	<u>12</u>
-	-	-	-
-	-	-	-
-	770,603	-	-
-	-	6,590,131	-
-	-	-	-
-	-	104,117	-
342,649	-	41,104	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>342,649</u>	<u>770,603</u>	<u>6,735,352</u>	<u>-</u>
<u>(340,009)</u>	<u>(766,880)</u>	<u>(6,734,027)</u>	<u>12</u>
-	-	10,000,000	-
-	-	-	-
(27,273)	(3,723)	(775,360)	-
-	-	1,420,607	-
-	-	-	-
<u>(27,273)</u>	<u>(3,723)</u>	<u>10,645,247</u>	<u>-</u>
<u>(367,282)</u>	<u>(770,603)</u>	<u>3,911,220</u>	<u>12</u>
2,039,492	3,469,455	218,959	487,293
<u>\$ 1,672,210</u>	<u>\$ 2,698,852</u>	<u>\$ 4,130,179</u>	<u>\$ 487,305</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Emergency Flood Control Fund</u>	<u>Emergency Services Fund</u>	<u>1996 Environmental Cleanup Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	308	2,937	4,036
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>308</u>	<u>2,937</u>	<u>4,036</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	23,660	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	69,133	14,361,265	48,302
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	29,314
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>69,133</u>	<u>14,384,925</u>	<u>77,616</u>
Excess (deficiency) of revenues over expenditures	<u>(68,825)</u>	<u>(14,381,988)</u>	<u>(73,580)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	19,000,000
Transfers from other funds	-	14,361,265	-
Transfers to other funds	(308)	-	-
Other sources	-	-	2,697,117
Other uses	-	-	-
Total other financing sources (uses)	<u>(308)</u>	<u>14,361,265</u>	<u>21,697,117</u>
Net Change in Fund Balance	<u>(69,133)</u>	<u>(20,723)</u>	<u>21,623,537</u>
Fund Balances - July 1, 2012	<u>353,244</u>	<u>2,217,598</u>	<u>1,459,630</u>
Fund Balances - June 30, 2013	<u>\$ 284,111</u>	<u>\$ 2,196,875</u>	<u>\$ 23,083,167</u>

<u>1989 Farmland Preservation Fund</u>	<u>1992 Farmland Preservation Fund</u>	<u>1995 Farmland Preservation Fund</u>	<u>2007 Farmland Preservation Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
45	84	1,639	32,338
-	-	-	-
-	-	-	-
<u>45</u>	<u>84</u>	<u>1,639</u>	<u>32,338</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	76,813	3,397,830
-	-	-	-
-	-	-	751,745
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	76,813	4,149,575
<u>45</u>	<u>84</u>	<u>(75,174)</u>	<u>(4,117,237)</u>
-	-	-	-
-	-	-	-
-	-	-	(1,950,000)
-	-	-	-
-	-	-	-
-	-	-	(1,950,000)
<u>45</u>	<u>84</u>	<u>(75,174)</u>	<u>(6,067,237)</u>
41,933	48,772	1,209,207	27,928,639
<u>\$ 41,978</u>	<u>\$ 48,856</u>	<u>\$ 1,134,033</u>	<u>\$ 21,861,402</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>2009 Farmland Preservation Fund</u>	<u>2007 Green Acres Fund</u>	<u>2009 Green Acres Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	5,322	27,774	8,961
Contributions	-	-	-
Other	-	4,486	-
Total Revenues	<u>5,322</u>	<u>32,260</u>	<u>8,961</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	6,605,962	14,947,143	16,645,493
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	98,629	599,245	169,941
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>6,704,591</u>	<u>15,546,388</u>	<u>16,815,434</u>
Excess (deficiency) of revenues over expenditures	<u>(6,699,269)</u>	<u>(15,514,128)</u>	<u>(16,806,473)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	55,000,000	27,500,000	95,500,000
Transfers from other funds	8,450	340	13,729
Transfers to other funds	-	-	-
Other sources	7,811,276	3,906,351	13,562,024
Other uses	-	-	-
Total other financing sources (uses)	<u>62,819,726</u>	<u>31,406,691</u>	<u>109,075,753</u>
Net Change in Fund Balance	56,120,457	15,892,563	92,269,280
Fund Balances - July 1, 2012	<u>(6,429,193)</u>	<u>27,809,032</u>	<u>(8,127,371)</u>
Fund Balances - June 30, 2013	<u>\$ 49,691,264</u>	<u>\$ 43,701,595</u>	<u>\$ 84,141,909</u>

<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>	<u>1986 Hazardous Discharge Fund</u>	<u>Higher Education Facility Renovation and Rehabilitation Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
44,241	246	26,970	166
-	-	-	-
547,507	-	-	-
<u>591,748</u>	<u>246</u>	<u>26,970</u>	<u>166</u>
-	-	-	-
-	-	-	-
-	-	-	-
5,440,321	-	47,495	-
-	-	-	-
-	-	-	-
1,007,461	-	15,429	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>6,447,782</u>	<u>-</u>	<u>62,924</u>	<u>-</u>
<u>(5,856,034)</u>	<u>246</u>	<u>(35,954)</u>	<u>166</u>
-	-	10,000,000	-
-	-	-	-
-	(246)	-	-
-	-	1,419,787	-
-	-	-	-
<u>-</u>	<u>(246)</u>	<u>11,419,787</u>	<u>-</u>
<u>(5,856,034)</u>	<u>-</u>	<u>11,383,833</u>	<u>166</u>
65,685,924	180,949	19,990,863	137,601
<u>\$ 59,829,890</u>	<u>\$ 180,949</u>	<u>\$ 31,374,696</u>	<u>\$ 137,767</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>1992 Historic Preservation Fund</u>	<u>1995 Historic Preservation Fund</u>	<u>2007 Historic Preservation Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	109	52	758
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>109</u>	<u>52</u>	<u>758</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	32,672	-	665,440
Transportation programs	-	-	-
Government direction, management, and control	-	-	26,767
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>32,672</u>	<u>-</u>	<u>692,207</u>
Excess (deficiency) of revenues over expenditures	<u>(32,563)</u>	<u>52</u>	<u>(691,449)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	4,000,000
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Other sources	-	-	568,277
Other uses	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,568,277</u>
Net Change in Fund Balance	<u>(32,563)</u>	<u>52</u>	<u>3,876,828</u>
Fund Balances - July 1, 2012	<u>63,132</u>	<u>59,454</u>	<u>729,488</u>
Fund Balances - June 30, 2013	<u>\$ 30,569</u>	<u>\$ 59,506</u>	<u>\$ 4,606,316</u>

<u>2009 Historic Preservation Fund</u>	<u>Historic Preservation Revolving Loan Fund</u>	<u>Housing Assistance Fund</u>	<u>Jobs, Education and Competitiveness Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
705	5,497	5,616	159
-	-	-	-
-	1,297	725	-
<u>705</u>	<u>6,794</u>	<u>6,341</u>	<u>159</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	125,000	-
1,693,228	-	-	-
-	-	-	-
12,461	74,547	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,705,689</u>	<u>74,547</u>	<u>125,000</u>	<u>-</u>
<u>(1,704,984)</u>	<u>(67,753)</u>	<u>(118,659)</u>	<u>159</u>
6,000,000	-	-	-
2,466	-	-	-
-	-	(6,341)	(159)
852,139	-	-	-
-	-	-	-
<u>6,854,605</u>	<u>-</u>	<u>(6,341)</u>	<u>(159)</u>
5,149,621	(67,753)	(125,000)	-
<u>(1,459,809)</u>	<u>4,565,066</u>	<u>6,032,984</u>	<u>137,307</u>
<u>\$ 3,689,812</u>	<u>\$ 4,497,313</u>	<u>\$ 5,907,984</u>	<u>\$ 137,307</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	1996 Lake Restoration Fund	Long Term Obligation and Capital Expenditure Fund	Mortgage Assistance Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	531	-	2,507
Contributions	-	-	-
Other	10,164	-	949,432
Total Revenues	10,695	-	951,939
EXPENDITURES			
Current:			
Public safety and criminal justice	-	121,462	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	378,258	-
Community development and environmental management	-	-	7,243,581
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	191,606	298,742	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	191,606	798,462	7,243,581
Excess (deficiency) of revenues over expenditures	(180,911)	(798,462)	(6,291,642)
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(120,008)	(951,939)
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	-	(120,008)	(951,939)
Net Change in Fund Balance	(180,911)	(918,470)	(7,243,581)
Fund Balances - July 1, 2012	1,625,658	5,242,197	16,175,877
Fund Balances - June 30, 2013	\$ 1,444,747	\$ 4,323,727	\$ 8,932,296

<u>Natural Resources Fund</u>	<u>1995 New Jersey Coastal Blue Acres Trust Fund</u>	<u>New Jersey Cultural Trust Fund</u>	<u>New Jersey Federal- State Rural Rehabilitation Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
1,619	2,934	11,881	955
-	-	-	-
-	11,146	-	-
<u>1,619</u>	<u>14,080</u>	<u>11,881</u>	<u>955</u>
-	-	-	-
-	-	-	-
-	-	-	-
609,758	-	-	-
-	-	-	-
-	-	-	-
-	4,629	330,180	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>609,758</u>	<u>4,629</u>	<u>330,180</u>	<u>-</u>
<u>(608,139)</u>	<u>9,451</u>	<u>(318,299)</u>	<u>955</u>
-	3,000,000	-	-
-	-	500,000	-
(1,619)	-	-	-
-	425,930	-	-
-	-	-	-
<u>(1,619)</u>	<u>3,425,930</u>	<u>500,000</u>	<u>-</u>
<u>(609,758)</u>	<u>3,435,381</u>	<u>181,701</u>	<u>955</u>
<u>1,388,864</u>	<u>3,032,020</u>	<u>21,181,739</u>	<u>699,378</u>
<u>\$ 779,106</u>	<u>\$ 6,467,401</u>	<u>\$ 21,363,440</u>	<u>\$ 700,333</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>1989 New Jersey Green Acres Fund</u>	<u>1992 New Jersey Green Acres Fund</u>	<u>1995 New Jersey Green Acres Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	1,883	-	294
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>1,883</u>	<u>-</u>	<u>294</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	457,949	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	320,606	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>778,555</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(776,672)</u>	<u>-</u>	<u>294</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(776,672)</u>	<u>-</u>	<u>294</u>
Fund Balances - July 1, 2012	<u>1,848,565</u>	<u>467,873</u>	<u>108,191</u>
Fund Balances - June 30, 2013	<u>\$ 1,071,893</u>	<u>\$ 467,873</u>	<u>\$ 108,485</u>

<u>1989 New Jersey Green Trust Fund</u>	<u>1992 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Inland Blue Acres Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
46,593	15,139	4,731	5
-	-	-	-
<u>396,573</u>	<u>373,122</u>	<u>619,497</u>	<u>-</u>
<u>443,166</u>	<u>388,261</u>	<u>624,228</u>	<u>5</u>
-	-	-	-
-	-	-	-
-	-	-	-
3,469,935	2,489,995	1,533,833	-
-	-	-	-
-	-	-	-
2,655,319	3,414,585	4,628,368	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>6,125,254</u>	<u>5,904,580</u>	<u>6,162,201</u>	<u>-</u>
<u>(5,682,088)</u>	<u>(5,516,319)</u>	<u>(5,537,973)</u>	<u>5</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(5,682,088)</u>	<u>(5,516,319)</u>	<u>(5,537,973)</u>	<u>5</u>
-	-	-	-
<u>61,571,215</u>	<u>34,422,161</u>	<u>42,437,139</u>	<u>4,139</u>
<u>\$ 55,889,127</u>	<u>\$ 28,905,842</u>	<u>\$ 36,899,166</u>	<u>\$ 4,144</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>New Jersey Local Development Financing Fund</u>	<u>Pinelands Infrastructure Trust Fund</u>	<u>Resource Recovery and Solid Waste Disposal Facility Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	9,242	-	-
Services and assessments	-	-	-
Investment earnings	19,539	12,717	630
Contributions	-	-	-
Other	545,103	19,222	-
Total Revenues	<u>573,884</u>	<u>31,939</u>	<u>630</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	317,423	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	1,396,863	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>317,423</u>	<u>1,396,863</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>256,461</u>	<u>(1,364,924)</u>	<u>630</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	256,461	(1,364,924)	630
Fund Balances - July 1, 2012	<u>50,831,076</u>	<u>11,422,265</u>	<u>494,543</u>
Fund Balances - June 30, 2013	<u>\$ 51,087,537</u>	<u>\$ 10,057,341</u>	<u>\$ 495,173</u>

<u>Shore Protection Fund</u>	<u>State Land Acquisition and Development Fund</u>	<u>State of New Jersey Tischler Memorial Fund</u>	<u>Stormwater Management and Combined Sewer Overflow Abatement Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
10,584	328	1,101	3,516
-	-	-	-
-	-	-	-
<u>10,584</u>	<u>328</u>	<u>1,101</u>	<u>3,516</u>
-	-	-	-
-	-	-	-
-	-	-	-
1,079,396	137,850	-	340,775
-	-	-	-
-	-	-	-
1,560,195	-	-	36,425
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>2,639,591</u>	<u>137,850</u>	<u>-</u>	<u>377,200</u>
<u>(2,629,007)</u>	<u>(137,522)</u>	<u>1,101</u>	<u>(373,684)</u>
-	-	-	3,500,000
-	-	-	-
(10,584)	(328)	-	-
-	-	-	497,494
-	-	-	-
<u>(10,584)</u>	<u>(328)</u>	<u>-</u>	<u>3,997,494</u>
<u>(2,639,591)</u>	<u>(137,850)</u>	<u>1,101</u>	<u>3,623,810</u>
8,548,909	364,106	806,448	2,717,843
<u>\$ 5,909,318</u>	<u>\$ 226,256</u>	<u>\$ 807,549</u>	<u>\$ 6,341,653</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Unclaimed Personal Property Trust Fund</u>	<u>Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund</u>	<u>1992 Wastewater Treatment Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	4,588,397	17,618	27,567
Contributions	-	-	-
Other	255,488,963	15,706	-
Total Revenues	<u>260,077,360</u>	<u>33,324</u>	<u>27,567</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	2,278,184	-	112,175
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>2,278,184</u>	<u>-</u>	<u>112,175</u>
Excess (deficiency) of revenues over expenditures	<u>257,799,176</u>	<u>33,324</u>	<u>(84,608)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(245,591,887)	-	-
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>(245,591,887)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	12,207,289	33,324	(84,608)
Fund Balances - July 1, 2012	31,873,262	22,016,687	43,114,664
Fund Balances - June 30, 2013	<u>\$ 44,080,551</u>	<u>\$ 22,050,011</u>	<u>\$ 43,030,056</u>

<u>Water Conservation Fund</u>	<u>2003 Water Resources and Wastewater Treatment Fund</u>	<u>Water Supply Fund</u>	<u>Eliminations</u>	<u>Total General Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ 14,018,603,521
-	-	-	-	11,742,726,286
-	-	-	-	1,209,328,260
-	-	-	-	1,634,970,880
962	12,809	91,937	-	6,343,003
-	-	-	-	1,490
-	-	79,787	-	3,105,103,273
<u>962</u>	<u>12,809</u>	<u>171,724</u>	<u>-</u>	<u>31,717,076,713</u>
-	-	-	-	3,416,519,364
-	-	-	-	11,427,272,175
-	-	-	-	4,137,590,364
-	-	3,596,653	-	1,492,532,852
-	-	-	-	5,712,587,168
-	-	-	-	648,414,311
-	129,000	208,625	-	5,559,323,258
-	-	-	-	345,371,126
-	-	-	-	189,340,265
-	-	-	-	333,755,000
-	-	-	-	115,303,047
-	129,000	3,805,278	-	33,378,008,930
<u>962</u>	<u>(116,191)</u>	<u>(3,633,554)</u>	<u>-</u>	<u>(1,660,932,217)</u>
-	3,500,000	-	-	350,000,000
-	-	-	(268,424,074)	2,591,068,227
(962)	-	(4,063,694)	268,424,074	(1,626,348,017)
-	497,494	-	-	3,479,753,713
-	-	-	-	(2,840,247,471)
<u>(962)</u>	<u>3,997,494</u>	<u>(4,063,694)</u>	<u>-</u>	<u>1,954,226,452</u>
-	3,881,303	(7,697,248)	-	293,294,235
<u>791,573</u>	<u>39,057,607</u>	<u>173,067,177</u>	<u>-</u>	<u>2,900,732,145</u>
<u>\$ 791,573</u>	<u>\$ 42,938,910</u>	<u>\$ 165,369,929</u>	<u>\$ -</u>	<u>\$ 3,194,026,380</u>

**STATE OF NEW JERSEY
BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2013**

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 72,038,448	\$ 5,024,929	\$ 77,063,377
Investments	2,947,241,828	14,791,384	2,962,033,212
Receivables, net of allowances for uncollectibles			
Federal government	13,218,711	82,709,926	95,928,637
Departmental accounts	423,698,242	112,227,546	535,925,788
Loans	1,353,052,115	5,000,000	1,358,052,115
Other	162,264,097	22,490,513	184,754,610
Due from other funds	284,365,422	197,273,096	481,638,518
Other	18,450	-	18,450
Total Assets	<u>\$ 5,255,897,313</u>	<u>\$ 439,517,394</u>	<u>\$ 5,695,414,707</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 383,661,740	\$ 222,243,511	\$ 605,905,251
Deferred revenue	126,456,183	-	126,456,183
Due to other funds	531,567,492	181,701,983	713,269,475
Other	27,211,966	-	27,211,966
Total Liabilities	<u>1,068,897,381</u>	<u>403,945,494</u>	<u>1,472,842,875</u>
Fund Balances			
Restricted	3,802,297,036	10,891,745	3,813,188,781
Committed	384,702,896	24,680,155	409,383,051
Total Fund Balances	<u>4,186,999,932</u>	<u>35,571,900</u>	<u>4,222,571,832</u>
Total Liabilities and Fund Balances	<u>\$ 5,255,897,313</u>	<u>\$ 439,517,394</u>	<u>\$ 5,695,414,707</u>

STATE OF NEW JERSEY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
REVENUES			
Taxes	\$ 1,566,134,249	\$ -	\$ 1,566,134,249
Federal and other grants	148,649,377	775,103,717	923,753,094
Licenses and fees	112,832,033	-	112,832,033
Services and assessments	1,211,033,512	154,915	1,211,188,427
Investment earnings	3,458,931	55,608	3,514,539
Contributions	140,547	-	140,547
Other	487,549,711	394,757	487,944,468
Total Revenues	<u>3,529,798,360</u>	<u>775,708,997</u>	<u>4,305,507,357</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	95,731,663	7,121,025	102,852,688
Physical and mental health	244,888,958	-	244,888,958
Educational, cultural, and intellectual development	252,216,195	-	252,216,195
Community development and environmental management	132,773,984	-	132,773,984
Economic planning, development, and security	1,089,711,769	2,738	1,089,714,507
Transportation programs	33,318,327	2,173,611,770	2,206,930,097
Government direction, management, and control	193,127,668	2,500	193,130,168
Special government services	239,913	-	239,913
Debt Service:			
Principal	558,230,000	-	558,230,000
Interest	839,008,681	-	839,008,681
Total Expenditures	<u>3,439,247,158</u>	<u>2,180,738,033</u>	<u>5,619,985,191</u>
Excess (deficiency) of revenues over expenditures	<u>90,551,202</u>	<u>(1,405,029,036)</u>	<u>(1,314,477,834)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	1,267,000,000	-	1,267,000,000
Transfers from other funds	1,626,611,021	1,393,245,940	3,019,856,961
Transfers to other funds	(2,899,540,528)	(20,687)	(2,899,561,215)
Other sources	1,179,280,306	-	1,179,280,306
Other uses	(976,719,820)	-	(976,719,820)
Total other financing sources (uses)	<u>196,630,979</u>	<u>1,393,225,253</u>	<u>1,589,856,232</u>
Net Change in Fund Balance	287,182,181	(11,803,783)	275,378,398
Fund Balances - July 1, 2012	<u>3,899,817,751</u>	<u>47,375,683</u>	<u>3,947,193,434</u>
Fund Balances - June 30, 2013	<u>\$ 4,186,999,932</u>	<u>\$ 35,571,900</u>	<u>\$ 4,222,571,832</u>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013**

	<u>Alcohol Education, Rehabilitation and Enforcement Fund</u>	<u>Atlantic City Parking Fees Fund</u>	<u>Atlantic City Projects-Room Fund</u>
ASSETS			
Cash and cash equivalents	\$ 9,228	\$ 396,331	\$ 108,723
Investments	7,398,682	95,608	1,651,904
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	2,506,953	683,444
Loans	-	-	-
Other	-	-	-
Due from other funds	1,833,333	-	1,477,071
Other	-	-	-
Total Assets	<u>\$ 9,241,243</u>	<u>\$ 2,998,892</u>	<u>\$ 3,921,142</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 1,122,936	\$ 2,192,062	\$ 3,921,142
Deferred revenue	-	-	-
Due to other funds	2,684,383	806,830	-
Other	-	-	-
Total Liabilities	<u>3,807,319</u>	<u>2,998,892</u>	<u>3,921,142</u>
Fund Balances			
Restricted	-	-	-
Committed	5,433,924	-	-
Total Fund Balances	<u>5,433,924</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 9,241,243</u>	<u>\$ 2,998,892</u>	<u>\$ 3,921,142</u>

<u>Atlantic City Tourism Promotion Fund</u>	<u>Board of Bar Examiners</u>	<u>Boarding House Rental Assistance Fund</u>	<u>Body Armor Replacement Fund</u>
\$ 2,987,205	\$ 180,358	\$ 846,903	\$ 3,637,105
131,687	5,975,275	168,686	3,535,879
-	-	-	-
1,895,348	-	-	-
-	-	259,338	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 5,014,240</u>	<u>\$ 6,155,633</u>	<u>\$ 1,274,927</u>	<u>\$ 7,172,984</u>
\$ 3,537,169	\$ 801,729	\$ -	\$ 32,973
-	-	-	-
1,477,071	-	-	388,164
-	-	-	-
<u>5,014,240</u>	<u>801,729</u>	<u>-</u>	<u>421,137</u>
-	-	-	-
-	5,353,904	1,274,927	6,751,847
-	5,353,904	1,274,927	6,751,847
<u>\$ 5,014,240</u>	<u>\$ 6,155,633</u>	<u>\$ 1,274,927</u>	<u>\$ 7,172,984</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2013**

	<u>Casino Control Fund</u>	<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>
ASSETS			
Cash and cash equivalents	\$ 50,351	\$ -	\$ 259,742
Investments	-	-	3,260
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	10,368,266	47,910,475	-
Loans	-	-	-
Other	-	-	-
Due from other funds	9,164,581	35,408,963	-
Other	-	-	-
Total Assets	<u>\$ 19,583,198</u>	<u>\$ 83,319,438</u>	<u>\$ 263,002</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 4,429,175	\$ 14,899,561	\$ -
Deferred revenue	9,406,000	12,000	-
Due to other funds	-	34,068,746	263,002
Other	-	-	-
Total Liabilities	<u>13,835,175</u>	<u>48,980,307</u>	<u>263,002</u>
Fund Balances			
Restricted	-	-	-
Committed	5,748,023	34,339,131	-
Total Fund Balances	<u>5,748,023</u>	<u>34,339,131</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 19,583,198</u>	<u>\$ 83,319,438</u>	<u>\$ 263,002</u>

<u>Casino Simulcasting Special Fund</u>	<u>Catastrophic Illness in Children Relief Fund</u>	<u>Clean Communities Account Fund</u>	<u>Clean Energy Fund</u>
\$ 1,012,814	\$ 1,439,414	\$ 974,450	\$ 6,194,151
2,103,904	876,054	4,018,524	170,032,973
-	-	-	-
-	7,925,643	322,805	47,891,684
-	-	-	-
-	-	-	-
-	221,908	-	-
-	-	-	-
<u>\$ 3,116,718</u>	<u>\$ 10,463,019</u>	<u>\$ 5,315,779</u>	<u>\$ 224,118,808</u>
\$ -	\$ 17,532	\$ 16,000	\$ 56,282,637
-	-	-	-
-	7,791,004	2,030,000	1,941,368
-	-	-	-
<u>-</u>	<u>7,808,536</u>	<u>2,046,000</u>	<u>58,224,005</u>
-	2,654,483	-	-
<u>3,116,718</u>	<u>-</u>	<u>3,269,779</u>	<u>165,894,803</u>
<u>3,116,718</u>	<u>2,654,483</u>	<u>3,269,779</u>	<u>165,894,803</u>
<u>\$ 3,116,718</u>	<u>\$ 10,463,019</u>	<u>\$ 5,315,779</u>	<u>\$ 224,118,808</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2013

	<u>Clean Water State Revolving Fund</u>	<u>Disciplinary Oversight Committee</u>	<u>Division of Motor Vehicles Surcharge Fund</u>
ASSETS			
Cash and cash equivalents	\$ 1,093,604	\$ 643,459	\$ 2,113,007
Investments	15,505,312	6,683,830	9,858
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	3,350,663
Loans	116,601,481	-	-
Other	-	-	-
Due from other funds	2,415,146	-	-
Other	-	-	-
Total Assets	<u>\$ 135,615,543</u>	<u>\$ 7,327,289</u>	<u>\$ 5,473,528</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 3,280,079	\$ 5,473,528
Deferred revenue	2,415,147	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>2,415,147</u>	<u>3,280,079</u>	<u>5,473,528</u>
Fund Balances			
Restricted	133,200,396	-	-
Committed	-	4,047,210	-
Total Fund Balances	<u>133,200,396</u>	<u>4,047,210</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 135,615,543</u>	<u>\$ 7,327,289</u>	<u>\$ 5,473,528</u>

<u>Drinking Water State Revolving Fund</u>	<u>Emergency Medical Technician Training Fund</u>	<u>Enterprise Zone Assistance Fund</u>	<u>Fund for Support of Free Public Schools</u>
\$ 1,126,419	\$ 1,542,179	\$ 1,122,322	\$ 1,327,537
58,221,908	483,598	15,714,103	138,084,072
243,086	-	-	-
-	-	18,330,698	-
289,728,017	-	-	-
-	-	-	218,297
-	19	-	1,659,937
-	-	-	-
<u>\$ 349,319,430</u>	<u>\$ 2,025,796</u>	<u>\$ 35,167,123</u>	<u>\$ 141,289,843</u>
\$ 166,894	\$ 71,965	\$ -	\$ -
-	-	-	-
243,086	21,634	35,167,123	245,823
-	-	-	-
<u>409,980</u>	<u>93,599</u>	<u>35,167,123</u>	<u>245,823</u>
348,909,450	-	-	141,044,020
-	1,932,197	-	-
<u>348,909,450</u>	<u>1,932,197</u>	<u>-</u>	<u>141,044,020</u>
<u>\$ 349,319,430</u>	<u>\$ 2,025,796</u>	<u>\$ 35,167,123</u>	<u>\$ 141,289,843</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2013

	Garden State Farmland Preservation Trust Fund	Garden State Green Acres Preservation Trust Fund	Garden State Historic Preservation Trust Fund
ASSETS			
Cash and cash equivalents	\$ 717,638	\$ 1,146,152	\$ 192,081
Investments	45,838,882	62,970,684	10,816,811
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	51,282,280	-
Other	-	265,811	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 46,556,520</u>	<u>\$ 115,664,927</u>	<u>\$ 11,008,892</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 2,476,082	\$ 279,589	\$ 232,353
Deferred revenue	-	-	-
Due to other funds	1,021,917	5,437,977	539,284
Other	-	-	-
Total Liabilities	<u>3,497,999</u>	<u>5,717,566</u>	<u>771,637</u>
Fund Balances			
Restricted	43,058,521	109,947,361	10,237,255
Committed	-	-	-
Total Fund Balances	<u>43,058,521</u>	<u>109,947,361</u>	<u>10,237,255</u>
Total Liabilities and Fund Balances	<u>\$ 46,556,520</u>	<u>\$ 115,664,927</u>	<u>\$ 11,008,892</u>

<u>Global Warming Solutions Fund</u>	<u>Hazardous Discharge Site Cleanup Fund</u>	<u>Health Care Subsidy Fund</u>	<u>Horse Racing Injury Compensation Fund</u>
\$ 129,190	\$ 2,092,317	\$ 1,455,647	\$ 56,649
6,160,490	160,111,282	12,759,161	31,517
-	-	-	-
-	3,650	26,938,908	-
-	-	-	-
-	8,000,000	-	-
-	1,895,569	20,979,108	-
-	-	-	-
<u>\$ 6,289,680</u>	<u>\$ 172,102,818</u>	<u>\$ 62,132,824</u>	<u>\$ 88,166</u>
\$ -	\$ 87,230	\$ -	\$ -
-	-	-	-
1,430,277	20,486,350	61,997,690	-
-	-	-	-
<u>1,430,277</u>	<u>20,573,580</u>	<u>61,997,690</u>	<u>-</u>
-	151,529,238	-	-
<u>4,859,403</u>	<u>-</u>	<u>135,134</u>	<u>88,166</u>
<u>4,859,403</u>	<u>151,529,238</u>	<u>135,134</u>	<u>88,166</u>
<u>\$ 6,289,680</u>	<u>\$ 172,102,818</u>	<u>\$ 62,132,824</u>	<u>\$ 88,166</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2013

	<u>Lead Hazard Control Assistance Fund</u>	<u>Luxury Tax Fund</u>	<u>Mandatory Continuing Legal Education Fund</u>
ASSETS			
Cash and cash equivalents	\$ 88,603	\$ 5,347	\$ 1,657
Investments	362,650	230,442	730,177
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	6,414,423	-
Loans	10,604,392	-	-
Other	-	-	243
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 11,055,645</u>	<u>\$ 6,650,212</u>	<u>\$ 732,077</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 12,986	\$ 6,650,212	\$ 357,940
Deferred revenue	-	-	-
Due to other funds	187,874	-	-
Other	-	-	-
Total Liabilities	<u>200,860</u>	<u>6,650,212</u>	<u>357,940</u>
Fund Balances			
Restricted	-	-	-
Committed	10,854,785	-	374,137
Total Fund Balances	<u>10,854,785</u>	<u>-</u>	<u>374,137</u>
Total Liabilities and Fund Balances	<u>\$ 11,055,645</u>	<u>\$ 6,650,212</u>	<u>\$ 732,077</u>

<u>Municipal Landfill Closure and Remediation Fund</u>	<u>New Home Warranty Security Fund</u>	<u>New Jersey Building Authority</u>	<u>New Jersey Lawyers' Assistance Program</u>
\$ 68,135	\$ 3,189,593	\$ 130,038	\$ 3,047
-	4,728,057	40,802,008	2,004,085
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 68,135</u>	<u>\$ 7,917,650</u>	<u>\$ 40,932,046</u>	<u>\$ 2,007,132</u>
\$ -	\$ -	\$ 22,859,006	\$ 452,650
-	-	-	-
-	3,895,471	-	-
-	-	120,076	-
<u>-</u>	<u>3,895,471</u>	<u>22,979,082</u>	<u>452,650</u>
-	-	17,952,964	-
<u>68,135</u>	<u>4,022,179</u>	<u>-</u>	<u>1,554,482</u>
<u>68,135</u>	<u>4,022,179</u>	<u>17,952,964</u>	<u>1,554,482</u>
<u>\$ 68,135</u>	<u>\$ 7,917,650</u>	<u>\$ 40,932,046</u>	<u>\$ 2,007,132</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2013

	<u>New Jersey Lawyer's Fund for Client Protection</u>	<u>New Jersey Racing Industry Special Fund</u>	<u>New Jersey Schools Development Authority</u>
ASSETS			
Cash and cash equivalents	\$ 3,208,973	\$ 1,971,467	\$ 550,080
Investments	21,115,467	1,882,203	513,981,590
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	850	-
Loans	-	-	-
Other	68,899	-	1,300,889
Due from other funds	-	-	-
Other	18,450	-	-
Total Assets	<u>\$ 24,411,789</u>	<u>\$ 3,854,520</u>	<u>\$ 515,832,559</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 421,932	\$ -	\$ 37,816,014
Deferred revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	9,920,837
Total Liabilities	<u>421,932</u>	<u>-</u>	<u>47,736,851</u>
Fund Balances			
Restricted	-	-	468,095,708
Committed	<u>23,989,857</u>	<u>3,854,520</u>	<u>-</u>
Total Fund Balances	<u>23,989,857</u>	<u>3,854,520</u>	<u>468,095,708</u>
Total Liabilities and Fund Balances	<u>\$ 24,411,789</u>	<u>\$ 3,854,520</u>	<u>\$ 515,832,559</u>

<u>New Jersey Spill Compensation Fund</u>	<u>New Jersey Spinal Cord Research Fund</u>	<u>New Jersey Transportation Trust Fund Authority</u>	<u>New Jersey Workforce Development Partnership Fund</u>
\$ 5,557,285	\$ 244,072	\$ 214,359	\$ 906,765
5,402,491	12,748,428	609,107,744	28,108,288
-	-	12,975,625	-
-	-	-	28,790,026
-	-	-	-
7,719,145	-	-	-
-	3,960,698	143,049,839	898,471
-	-	-	-
<u>\$ 18,678,921</u>	<u>\$ 16,953,198</u>	<u>\$ 765,347,567</u>	<u>\$ 58,703,550</u>
\$ 139,208	\$ 630	\$ -	\$ 2,387,069
-	-	-	-
14,846,265	265,493	197,273,096	8,746,815
-	-	1,021,654	-
<u>14,985,473</u>	<u>266,123</u>	<u>198,294,750</u>	<u>11,133,884</u>
-	-	567,052,817	47,569,666
<u>3,693,448</u>	<u>16,687,075</u>	<u>-</u>	<u>-</u>
<u>3,693,448</u>	<u>16,687,075</u>	<u>567,052,817</u>	<u>47,569,666</u>
<u>\$ 18,678,921</u>	<u>\$ 16,953,198</u>	<u>\$ 765,347,567</u>	<u>\$ 58,703,550</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2013

	<u>Petroleum Overcharge Reimbursement Fund</u>	<u>Pollution Prevention Fund</u>	<u>Real Estate Guaranty Fund</u>
ASSETS			
Cash and cash equivalents	\$ 340,065	\$ 263,875	\$ 334,522
Investments	3,308,093	216,389	700,436
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	1,136,802	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	59,886	50,430
Other	-	-	-
Total Assets	<u>\$ 3,648,158</u>	<u>\$ 1,676,952</u>	<u>\$ 1,085,388</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Deferred revenue	-	-	-
Due to other funds	450,001	1,324,458	-
Other	-	-	-
Total Liabilities	<u>450,001</u>	<u>1,324,458</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	<u>3,198,157</u>	<u>352,494</u>	<u>1,085,388</u>
Total Fund Balances	<u>3,198,157</u>	<u>352,494</u>	<u>1,085,388</u>
Total Liabilities and Fund Balances	<u>\$ 3,648,158</u>	<u>\$ 1,676,952</u>	<u>\$ 1,085,388</u>

<u>Remediation Guarantee Fund</u>	<u>Safe Drinking Water Fund</u>	<u>Sanitary Landfill Facility Contingency Fund</u>	<u>State Disability Benefit Fund</u>	<u>State-Owned Real Property Fund</u>
\$ 3,896,480	\$ 3,802,110	\$ 2,881,695	\$ -	\$ 2,095,904
9,123,400	198,026	7,779,608	57,369,218	146
-	-	-	-	-
-	97,394	103,134	198,731,602	-
-	-	-	-	-
-	-	-	1,326,171	-
-	-	-	16,662,203	-
-	-	-	-	-
<u>\$ 13,019,880</u>	<u>\$ 4,097,530</u>	<u>\$ 10,764,437</u>	<u>\$ 274,089,194</u>	<u>\$ 2,096,050</u>
\$ -	\$ -	\$ 22,659	\$ 40,273,358	\$ -
-	-	-	-	-
-	2,511,007	-	8,044,660	-
-	-	-	60,662	-
<u>-</u>	<u>2,511,007</u>	<u>22,659</u>	<u>48,378,680</u>	<u>-</u>
13,019,880	-	-	225,710,514	-
-	1,586,523	10,741,778	-	2,096,050
<u>13,019,880</u>	<u>1,586,523</u>	<u>10,741,778</u>	<u>225,710,514</u>	<u>2,096,050</u>
<u>\$ 13,019,880</u>	<u>\$ 4,097,530</u>	<u>\$ 10,764,437</u>	<u>\$ 274,089,194</u>	<u>\$ 2,096,050</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2013**

	<u>State Recycling Fund</u>	<u>Superior Court of New Jersey Trust Fund</u>	<u>Supplemental Workforce Fund for Basic Skills</u>
ASSETS			
Cash and cash equivalents	\$ 1,068,237	\$ 843,986	\$ 742,210
Investments	23,828,065	169,259,221	3,421,592
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	4,536	-	8,154,094
Loans	-	-	-
Other	-	-	-
Due from other funds	6,423,949	-	157,000
Other	-	-	-
Total Assets	<u>\$ 31,324,787</u>	<u>\$ 170,103,207</u>	<u>\$ 12,474,896</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 2,798	\$ 169,867,816	\$ 868,758
Deferred revenue	-	-	-
Due to other funds	5,162,113	-	2,165,215
Other	-	-	-
Total Liabilities	<u>5,164,911</u>	<u>169,867,816</u>	<u>3,033,973</u>
Fund Balances			
Restricted	-	-	9,440,923
Committed	<u>26,159,876</u>	<u>235,391</u>	<u>-</u>
Total Fund Balances	<u>26,159,876</u>	<u>235,391</u>	<u>9,440,923</u>
Total Liabilities and Fund Balances	<u>\$ 31,324,787</u>	<u>\$ 170,103,207</u>	<u>\$ 12,474,896</u>

Tobacco Settlement Financing Corporation	Tobacco Settlement Fund	Tourism Improvement and Development District Act	Trial Attorney Certification Program	Unclaimed Child Support Trust Fund
\$ -	\$ -	\$ 27,762	\$ 2,539	\$ 400,290
289,523,000	-	25,932	172,792	2,725,152
-	-	-	-	-
-	-	817,451	-	-
-	-	-	-	-
114,623,000	-	-	-	-
-	27,211,537	-	-	-
-	-	-	-	-
<u>\$ 404,146,000</u>	<u>\$ 27,211,537</u>	<u>\$ 871,145</u>	<u>\$ 175,331</u>	<u>\$ 3,125,442</u>
\$ 20,463	\$ -	\$ 746,145	\$ 103,226	\$ -
114,623,000	-	-	-	-
27,211,537	27,211,537	125,000	-	-
-	-	-	-	-
<u>141,855,000</u>	<u>27,211,537</u>	<u>871,145</u>	<u>103,226</u>	<u>-</u>
262,291,000	-	-	-	-
-	-	-	72,105	3,125,442
<u>262,291,000</u>	<u>-</u>	<u>-</u>	<u>72,105</u>	<u>3,125,442</u>
<u>\$ 404,146,000</u>	<u>\$ 27,211,537</u>	<u>\$ 871,145</u>	<u>\$ 175,331</u>	<u>\$ 3,125,442</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2013

	<u>Unclaimed Utility Deposits Trust Fund</u>	<u>Unemployment Compensation Auxiliary Fund</u>	<u>Unemployment Compensation Interest Repayment Fund</u>
ASSETS			
Cash and cash equivalents	\$ 1,448,762	\$ 154	\$ -
Investments	5,990,580	4,336,332	16,438,306
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	1,458,250
Loans	-	-	-
Other	-	4,083,000	-
Due from other funds	-	-	1,243,251
Other	-	-	-
Total Assets	<u>\$ 7,439,342</u>	<u>\$ 8,419,486</u>	<u>\$ 19,139,807</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Deferred revenue	-	-	-
Due to other funds	-	5,464,833	-
Other	-	-	16,088,737
Total Liabilities	<u>-</u>	<u>5,464,833</u>	<u>16,088,737</u>
Fund Balances			
Restricted	-	-	-
Committed	<u>7,439,342</u>	<u>2,954,653</u>	<u>3,051,070</u>
Total Fund Balances	<u>7,439,342</u>	<u>2,954,653</u>	<u>3,051,070</u>
Total Liabilities and Fund Balances	<u>\$ 7,439,342</u>	<u>\$ 8,419,486</u>	<u>\$ 19,139,807</u>

<u>Universal Services Fund</u>	<u>University of Medicine and Dentistry of New Jersey - Self-Insurance Reserve Fund</u>	<u>Vietnam Veterans' Memorial Fund</u>	<u>Volunteer Emergency Service Organizations Loan Fund</u>	<u>Wastewater Treatment Fund</u>
\$ 2,546,383	\$ 260,922	\$ 5,971	\$ 690,847	\$ 884,027
14,119,470	57,755	318	2,115,393	365,777,507
-	-	-	-	-
4,375,026	2,392,000	61,359	-	-
-	-	-	655,265	883,921,342
24,658,642	-	-	-	-
-	9,500,000	-	-	-
-	-	-	-	-
<u>\$ 45,699,521</u>	<u>\$ 12,210,677</u>	<u>\$ 67,648</u>	<u>\$ 3,461,505</u>	<u>\$ 1,250,582,876</u>
\$ 4,902	\$ 1,266,002	\$ 67,330	\$ -	\$ -
-	-	-	-	36
45,694,619	-	-	-	-
-	-	-	-	-
<u>45,699,521</u>	<u>1,266,002</u>	<u>67,330</u>	<u>-</u>	<u>36</u>
-	-	-	-	1,250,582,840
-	10,944,675	318	3,461,505	-
-	10,944,675	318	3,461,505	1,250,582,840
<u>\$ 45,699,521</u>	<u>\$ 12,210,677</u>	<u>\$ 67,648</u>	<u>\$ 3,461,505</u>	<u>\$ 1,250,582,876</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2013**

	<u>Water Supply Replacement Trust Fund</u>	<u>Worker and Community Right to Know Fund</u>	<u>Total Non-Major Special Revenue Funds</u>
ASSETS			
Cash and cash equivalents	\$ 951	\$ 506,359	\$ 72,038,448
Investments	74,799	92,724	2,947,241,828
Receivables, net of allowances for uncollectibles			
Federal government	-	-	13,218,711
Departmental accounts	-	3,032,758	423,698,242
Loans	-	-	1,353,052,115
Other	-	-	162,264,097
Due from other funds	-	92,523	284,365,422
Other	-	-	18,450
Total Assets	<u>\$ 75,750</u>	<u>\$ 3,724,364</u>	<u>\$ 5,255,897,313</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 383,661,740
Deferred revenue	-	-	126,456,183
Due to other funds	-	2,945,769	531,567,492
Other	-	-	27,211,966
Total Liabilities	<u>-</u>	<u>2,945,769</u>	<u>1,068,897,381</u>
Fund Balances			
Restricted	-	-	3,802,297,036
Committed	75,750	778,595	384,702,896
Total Fund Balances	<u>75,750</u>	<u>778,595</u>	<u>4,186,999,932</u>
Total Liabilities and Fund Balances	<u>\$ 75,750</u>	<u>\$ 3,724,364</u>	<u>\$ 5,255,897,313</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

	<u>Alcohol Education, Rehabilitation and Enforcement Fund</u>	<u>Atlantic City Parking Fees Fund</u>	<u>Atlantic City Projects-Room Fund</u>
REVENUES			
Taxes	\$ 11,000,000	\$ 22,952,861	\$ 29,541,243
Federal and other grants	-	-	-
Licenses and fees	1,944,386	-	-
Services and assessments	-	-	-
Investment earnings	4,855	93	3,952
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>12,949,241</u>	<u>22,952,954</u>	<u>29,545,195</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	1,651,399	-	-
Physical and mental health	9,520,716	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	22,952,954	29,545,195
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>11,172,115</u>	<u>22,952,954</u>	<u>29,545,195</u>
Excess (deficiency) of revenues over expenditures	<u>1,777,126</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(2,133,450)	-	-
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>(2,133,450)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(356,324)</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1, 2012	<u>5,790,248</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2013	<u>\$ 5,433,924</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Atlantic City Tourism Promotion Fund</u>	<u>Board of Bar Examiners</u>	<u>Boarding House Rental Assistance Fund</u>	<u>Body Armor Replacement Fund</u>
\$ 4,718,316	\$ -	\$ -	\$ -
-	-	-	-
-	3,505,246	-	-
-	-	-	-
840	7,357	230	5,394
-	-	-	-
-	79,587	4,141	4,071,381
<u>4,719,156</u>	<u>3,592,190</u>	<u>4,371</u>	<u>4,076,775</u>
-	3,238,469	-	3,089,798
-	-	-	-
-	-	-	-
-	-	-	-
4,719,156	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>4,719,156</u>	<u>3,238,469</u>	<u>-</u>	<u>3,089,798</u>
<u>-</u>	<u>353,721</u>	<u>4,371</u>	<u>986,977</u>
-	-	-	-
-	-	-	-
-	-	-	(388,165)
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(388,165)</u>
<u>-</u>	<u>353,721</u>	<u>4,371</u>	<u>598,812</u>
-	5,000,183	1,270,556	6,153,035
<u>\$ -</u>	<u>\$ 5,353,904</u>	<u>\$ 1,274,927</u>	<u>\$ 6,751,847</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

	<u>Casino Control Fund</u>	<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>
REVENUES			
Taxes	\$ -	\$ 214,415,058	\$ -
Federal and other grants	-	-	-
Licenses and fees	55,593,717	-	-
Services and assessments	-	-	-
Investment earnings	8,349	-	8
Contributions	-	-	-
Other	-	35,597,658	262,995
Total Revenues	<u>55,602,066</u>	<u>250,012,716</u>	<u>263,003</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	45,802,679	-	-
Physical and mental health	-	232,557,000	-
Educational, cultural, and intellectual development	-	57,516,000	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	2,196,000	-
Transportation programs	-	24,965,425	-
Government direction, management, and control	7,667,663	-	-
Special government services	-	92,000	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>53,470,342</u>	<u>317,326,425</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>2,131,724</u>	<u>(67,313,709)</u>	<u>263,003</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	69,006,559	-
Transfers to other funds	-	-	(263,003)
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>69,006,559</u>	<u>(263,003)</u>
Net Change in Fund Balance	<u>2,131,724</u>	<u>1,692,850</u>	<u>-</u>
Fund Balances - July 1, 2012	<u>3,616,299</u>	<u>32,646,281</u>	<u>-</u>
Fund Balances - June 30, 2013	<u>\$ 5,748,023</u>	<u>\$ 34,339,131</u>	<u>\$ -</u>

<u>Casino Simulcasting Special Fund</u>	<u>Catastrophic Illness in Children Relief Fund</u>	<u>Clean Communities Account Fund</u>	<u>Clean Energy Fund</u>
\$ -	\$ -	\$ 19,555,401	\$ -
-	-	-	967,335
-	-	-	-
-	8,457,193	-	379,249,997
2,917	2,605	5,675	470,687
-	10	-	-
<u>2,479,662</u>	<u>-</u>	<u>-</u>	<u>3,918</u>
<u>2,482,579</u>	<u>8,459,808</u>	<u>19,561,076</u>	<u>380,691,937</u>
2,089,451	-	-	-
-	89,801	-	-
-	-	-	-
-	-	20,670,427	-
-	-	-	193,908,247
-	-	-	-
-	-	-	-
-	-	-	-
<u>2,089,451</u>	<u>89,801</u>	<u>20,670,427</u>	<u>193,908,247</u>
<u>393,128</u>	<u>8,370,007</u>	<u>(1,109,351)</u>	<u>186,783,690</u>
-	-	-	-
-	-	-	-
-	(7,791,004)	-	(133,441,368)
-	-	-	-
<u>-</u>	<u>(7,791,004)</u>	<u>-</u>	<u>(133,441,368)</u>
393,128	579,003	(1,109,351)	53,342,322
<u>2,723,590</u>	<u>2,075,480</u>	<u>4,379,130</u>	<u>112,552,481</u>
<u>\$ 3,116,718</u>	<u>\$ 2,654,483</u>	<u>\$ 3,269,779</u>	<u>\$ 165,894,803</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

	<u>Clean Water State Revolving Fund</u>	<u>Disciplinary Oversight Committee</u>	<u>Division of Motor Vehicles Surcharge Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	75,883,604	-	-
Licenses and fees	-	10,426,982	-
Services and assessments	-	-	141,043,391
Investment earnings	6,038	14,056	137
Contributions	-	-	-
Other	-	458,811	-
Total Revenues	<u>75,889,642</u>	<u>10,899,849</u>	<u>141,043,528</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	11,236,117	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	18,607,448	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	141,043,528
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>18,607,448</u>	<u>11,236,117</u>	<u>141,043,528</u>
Excess (deficiency) of revenues over expenditures	<u>57,282,194</u>	<u>(336,268)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(3,476,742)	-	-
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>(3,476,742)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>53,805,452</u>	<u>(336,268)</u>	<u>-</u>
Fund Balances - July 1, 2012	<u>79,394,944</u>	<u>4,383,478</u>	<u>-</u>
Fund Balances - June 30, 2013	<u>\$ 133,200,396</u>	<u>\$ 4,047,210</u>	<u>\$ -</u>

<u>Drinking Water State Revolving Fund</u>	<u>Emergency Medical Technician Training Fund</u>	<u>Enterprise Zone Assistance Fund</u>	<u>Fund for Support of Free Public Schools</u>	<u>Garden State Farmland Preservation Trust Fund</u>
\$ -	\$ -	\$ 99,143,158	\$ -	\$ -
21,830,068	-	-	-	-
-	-	-	8,588,512	-
-	2,070,309	-	-	-
87,939	385	18,898	255,592	73,285
-	-	-	-	-
-	-	-	-	5,534
<u>21,918,007</u>	<u>2,070,694</u>	<u>99,162,056</u>	<u>8,844,104</u>	<u>78,819</u>
-	-	-	-	-
-	852,634	-	-	-
-	-	-	-	-
6,712,326	-	-	-	21,966,315
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>6,712,326</u>	<u>852,634</u>	<u>-</u>	<u>-</u>	<u>21,966,315</u>
<u>15,205,681</u>	<u>1,218,060</u>	<u>99,162,056</u>	<u>8,844,104</u>	<u>(21,887,496)</u>
-	-	-	-	-
-	-	-	-	-
(2,708,659)	(21,635)	(104,867,807)	(7,174,398)	(1,021,917)
-	-	-	-	-
-	-	-	-	-
<u>(2,708,659)</u>	<u>(21,635)</u>	<u>(104,867,807)</u>	<u>(7,174,398)</u>	<u>(1,021,917)</u>
12,497,022	1,196,425	(5,705,751)	1,669,706	(22,909,413)
336,412,428	735,772	5,705,751	139,374,314	65,967,934
<u>\$ 348,909,450</u>	<u>\$ 1,932,197</u>	<u>\$ -</u>	<u>\$ 141,044,020</u>	<u>\$ 43,058,521</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

	Garden State Green Acres Preservation Trust Fund	Garden State Historic Preservation Trust Fund	Garden State Preservation Trust
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	660,000	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	103,454	16,073	-
Contributions	-	-	-
Other	993,373	-	-
Total Revenues	<u>1,756,827</u>	<u>16,073</u>	<u>-</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	26,873,479	-	-
Economic planning, development, and security	-	2,697,947	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	32,065,000
Interest	-	-	47,780,340
Total Expenditures	<u>26,873,479</u>	<u>2,697,947</u>	<u>79,845,340</u>
Excess (deficiency) of revenues over expenditures	<u>(25,116,652)</u>	<u>(2,681,874)</u>	<u>(79,845,340)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	79,845,340
Transfers to other funds	(5,437,977)	(539,284)	-
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>(5,437,977)</u>	<u>(539,284)</u>	<u>79,845,340</u>
Net Change in Fund Balance	<u>(30,554,629)</u>	<u>(3,221,158)</u>	<u>-</u>
Fund Balances - July 1, 2012	<u>140,501,990</u>	<u>13,458,413</u>	<u>-</u>
Fund Balances - June 30, 2013	<u>\$ 109,947,361</u>	<u>\$ 10,237,255</u>	<u>\$ -</u>

Global Warming Solutions Fund	Gubernatorial Elections Fund	Hazardous Discharge Site Cleanup Fund	Health Care Subsidy Fund	Horse Racing Injury Compensation Fund
\$ -	\$ -	\$ -	\$ 432,244,623	\$ -
-	-	-	-	-
-	-	15,601,368	-	-
-	-	21,465,906	307,616,182	1,651,795
10,305	-	208,897	47,276	50
-	-	-	-	-
-	440,033	6,767	-	-
<u>10,305</u>	<u>440,033</u>	<u>37,282,938</u>	<u>739,908,081</u>	<u>1,651,845</u>
-	1,814,291	-	-	1,842,993
-	-	-	-	-
-	-	-	-	-
979,549	-	5,144,793	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>979,549</u>	<u>1,814,291</u>	<u>5,144,793</u>	<u>-</u>	<u>1,842,993</u>
<u>(969,244)</u>	<u>(1,374,258)</u>	<u>32,138,145</u>	<u>739,908,081</u>	<u>(191,148)</u>
-	-	-	-	-
-	331,852	18,849	9,567,818	-
(1,430,277)	-	(40,300,444)	(750,028,109)	-
-	-	-	-	-
-	-	-	-	-
<u>(1,430,277)</u>	<u>331,852</u>	<u>(40,281,595)</u>	<u>(740,460,291)</u>	<u>-</u>
<u>(2,399,521)</u>	<u>(1,042,406)</u>	<u>(8,143,450)</u>	<u>(552,210)</u>	<u>(191,148)</u>
7,258,924	1,042,406	159,672,688	687,344	279,314
<u>\$ 4,859,403</u>	<u>\$ -</u>	<u>\$ 151,529,238</u>	<u>\$ 135,134</u>	<u>\$ 88,166</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

	<u>Lead Hazard Control Assistance Fund</u>	<u>Legal Services Fund</u>	<u>Luxury Tax Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ 34,781,187
Federal and other grants	-	-	-
Licenses and fees	-	9,657,883	-
Services and assessments	-	-	-
Investment earnings	840	-	314
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>840</u>	<u>9,657,883</u>	<u>34,781,501</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	57,113	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	34,781,501
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>57,113</u>	<u>-</u>	<u>34,781,501</u>
Excess (deficiency) of revenues over expenditures	<u>(56,273)</u>	<u>9,657,883</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(187,874)	(9,657,883)	-
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>(187,874)</u>	<u>(9,657,883)</u>	<u>-</u>
Net Change in Fund Balance	<u>(244,147)</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1, 2012	<u>11,098,932</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2013	<u>\$ 10,854,785</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Mandatory Continuing Legal Education Fund</u>	<u>Mortgage Servicing Settlement Fund</u>	<u>Municipal Landfill Closure and Remediation Fund</u>	<u>New Home Warranty Security Fund</u>	<u>New Jersey Building Authority</u>
\$ -	\$ -	\$ 6,969,998	\$ -	\$ -
-	-	-	-	-
435,718	-	-	589,982	-
-	-	-	2,032,742	-
1,097	-	-	6,939	4,022
-	-	-	-	-
-	-	-	203,387	-
<u>436,815</u>	<u>-</u>	<u>6,969,998</u>	<u>2,833,050</u>	<u>4,022</u>
374,825	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	6,969,998	1,249,025	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	6,372,217
-	-	-	-	-
-	-	-	-	73,000,000
-	-	-	-	26,889,306
<u>374,825</u>	<u>-</u>	<u>6,969,998</u>	<u>1,249,025</u>	<u>106,261,523</u>
<u>61,990</u>	<u>-</u>	<u>-</u>	<u>1,584,025</u>	<u>(106,257,501)</u>
-	-	-	-	20,000,000
-	-	-	-	101,983,683
-	(72,110,727)	-	(3,895,471)	-
-	-	-	-	259,400
-	-	-	-	-
<u>-</u>	<u>(72,110,727)</u>	<u>-</u>	<u>(3,895,471)</u>	<u>122,243,083</u>
<u>61,990</u>	<u>(72,110,727)</u>	<u>-</u>	<u>(2,311,446)</u>	<u>15,985,582</u>
<u>312,147</u>	<u>72,110,727</u>	<u>68,135</u>	<u>6,333,625</u>	<u>1,967,382</u>
<u>\$ 374,137</u>	<u>\$ -</u>	<u>\$ 68,135</u>	<u>\$ 4,022,179</u>	<u>\$ 17,952,964</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

	<u>New Jersey Lawyers' Assistance Program</u>	<u>New Jersey Lawyers' Fund for Client Protection</u>	<u>New Jersey Racing Industry Special Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	795,787	3,867,440	-
Services and assessments	-	-	445,422
Investment earnings	2,340	95,444	3,961
Contributions	-	-	-
Other	-	985,196	18,185,973
Total Revenues	<u>798,127</u>	<u>4,948,080</u>	<u>18,635,356</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	787,989	3,726,845	19,476,843
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>787,989</u>	<u>3,726,845</u>	<u>19,476,843</u>
Excess (deficiency) of revenues over expenditures	<u>10,138</u>	<u>1,221,235</u>	<u>(841,487)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	10,138	1,221,235	(841,487)
Fund Balances - July 1, 2012	<u>1,544,344</u>	<u>22,768,622</u>	<u>4,696,007</u>
Fund Balances - June 30, 2013	<u>\$ 1,554,482</u>	<u>\$ 23,989,857</u>	<u>\$ 3,854,520</u>

<u>New Jersey Schools Development Authority</u>	<u>New Jersey Spill Compensation Fund</u>	<u>New Jersey Spinal Cord Research Fund</u>	<u>New Jersey Transportation Trust Fund Authority</u>	<u>New Jersey Workforce Development Partnership Fund</u>
\$ -	\$ 19,558,788	\$ -	\$ -	\$ 100,071,058
-	-	-	37,038,041	-
30,425	1,491,507	-	-	-
-	-	-	-	-
204,840	9,417	14,181	542,751	43,420
-	-	-	-	-
534,572	254,460	3,960,698	-	-
<u>769,837</u>	<u>21,314,172</u>	<u>3,974,879</u>	<u>37,580,792</u>	<u>100,114,478</u>
-	-	-	-	-
-	-	1,868,807	-	-
194,700,195	-	-	-	-
-	2,898,282	-	-	-
-	-	-	-	18,218,835
-	-	-	8,352,902	-
-	-	-	-	-
-	-	-	-	-
-	-	-	302,085,000	-
-	-	-	609,873,035	-
<u>194,700,195</u>	<u>2,898,282</u>	<u>1,868,807</u>	<u>920,310,937</u>	<u>18,218,835</u>
<u>(193,930,358)</u>	<u>18,415,890</u>	<u>2,106,072</u>	<u>(882,730,145)</u>	<u>81,895,643</u>
-	-	-	1,247,000,000	-
375,000,000	-	-	970,856,920	-
-	(24,846,265)	(265,493)	(1,393,245,940)	(77,701,083)
-	-	-	1,179,020,906	-
-	-	-	(976,719,820)	-
<u>375,000,000</u>	<u>(24,846,265)</u>	<u>(265,493)</u>	<u>1,026,912,066</u>	<u>(77,701,083)</u>
181,069,642	(6,430,375)	1,840,579	144,181,921	4,194,560
<u>287,026,066</u>	<u>10,123,823</u>	<u>14,846,496</u>	<u>422,870,896</u>	<u>43,375,106</u>
<u>\$ 468,095,708</u>	<u>\$ 3,693,448</u>	<u>\$ 16,687,075</u>	<u>\$ 567,052,817</u>	<u>\$ 47,569,666</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

	<u>Petroleum Overcharge Reimbursement Fund</u>	<u>Pollution Prevention Fund</u>	<u>Real Estate Guaranty Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	50,430
Services and assessments	-	1,229,212	-
Investment earnings	4,785	296	1,314
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>4,785</u>	<u>1,229,508</u>	<u>51,744</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	51,139
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>51,139</u>
Excess (deficiency) of revenues over expenditures	<u>4,785</u>	<u>1,229,508</u>	<u>605</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(450,000)	(1,324,458)	(1,000,000)
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>(450,000)</u>	<u>(1,324,458)</u>	<u>(1,000,000)</u>
Net Change in Fund Balance	<u>(445,215)</u>	<u>(94,950)</u>	<u>(999,395)</u>
Fund Balances - July 1, 2012	<u>3,643,372</u>	<u>447,444</u>	<u>2,084,783</u>
Fund Balances - June 30, 2013	<u>\$ 3,198,157</u>	<u>\$ 352,494</u>	<u>\$ 1,085,388</u>

<u>Remediation Guarantee Fund</u>	<u>Safe Drinking Water Fund</u>	<u>Sanitary Landfill Facility Contingency Fund</u>	<u>State Disability Benefit Fund</u>	<u>State-Owned Real Property Fund</u>
\$ 3,198,052	\$ 2,595,397	\$ -	\$ 503,262,798	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	2,047,797	28,715,861	-
12,504	2,154	14,192	119,360	405
-	-	-	-	-
-	-	-	565,862	2,241,685
<u>3,210,556</u>	<u>2,597,551</u>	<u>2,061,989</u>	<u>532,663,881</u>	<u>2,242,090</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	177,746	-	-
-	-	-	523,598,380	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>177,746</u>	<u>523,598,380</u>	<u>-</u>
<u>3,210,556</u>	<u>2,597,551</u>	<u>1,884,243</u>	<u>9,065,501</u>	<u>2,242,090</u>
-	-	-	-	-
-	-	-	-	-
-	(2,511,007)	(10,000,000)	(40,694,040)	(3,893,551)
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>(2,511,007)</u>	<u>(10,000,000)</u>	<u>(40,694,040)</u>	<u>(3,893,551)</u>
<u>3,210,556</u>	<u>86,544</u>	<u>(8,115,757)</u>	<u>(31,628,539)</u>	<u>(1,651,461)</u>
<u>9,809,324</u>	<u>1,499,979</u>	<u>18,857,535</u>	<u>257,339,053</u>	<u>3,747,511</u>
<u>\$ 13,019,880</u>	<u>\$ 1,586,523</u>	<u>\$ 10,741,778</u>	<u>\$ 225,710,514</u>	<u>\$ 2,096,050</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

	<u>State Recycling Fund</u>	<u>Superior Court of New Jersey Trust Fund</u>	<u>Supplemental Workforce Fund for Basic Skills</u>
REVENUES			
Taxes	\$ 28,824,347	\$ -	\$ 27,942,544
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	21,879	238,323	13,225
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>28,846,226</u>	<u>238,323</u>	<u>27,955,769</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	302,283	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	19,030,332	-	-
Economic planning, development, and security	-	-	31,730,332
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>19,030,332</u>	<u>302,283</u>	<u>31,730,332</u>
Excess (deficiency) of revenues over expenditures	<u>9,815,894</u>	<u>(63,960)</u>	<u>(3,774,563)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(5,162,113)	-	(1,824,156)
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>(5,162,113)</u>	<u>-</u>	<u>(1,824,156)</u>
Net Change in Fund Balance	<u>4,653,781</u>	<u>(63,960)</u>	<u>(5,598,719)</u>
Fund Balances - July 1, 2012	<u>21,506,095</u>	<u>299,351</u>	<u>15,039,642</u>
Fund Balances - June 30, 2013	<u>\$ 26,159,876</u>	<u>\$ 235,391</u>	<u>\$ 9,440,923</u>

Tobacco Settlement Financing Corporation	Tobacco Settlement Fund	Tourism Improvement and Development District Act	Trial Attorney Certification Program	Unclaimed Child Support Trust Fund
\$ -	\$ -	\$ 5,359,420	\$ -	\$ -
-	-	-	-	-
-	-	-	252,650	-
-	-	-	-	-
221,000	1,806	25	1,027	3,717
-	-	-	-	-
<u>302,057,000</u>	<u>93,758,516</u>	<u>-</u>	<u>4,600</u>	<u>113,106</u>
<u>302,278,000</u>	<u>93,760,322</u>	<u>5,359,445</u>	<u>258,277</u>	<u>116,823</u>
-	-	-	297,681	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	5,234,445	-	-
-	-	-	-	-
168,000	-	-	-	32,993
-	-	-	-	-
151,080,000	-	-	-	-
<u>154,466,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>305,714,000</u>	<u>-</u>	<u>5,234,445</u>	<u>297,681</u>	<u>32,993</u>
<u>(3,436,000)</u>	<u>93,760,322</u>	<u>125,000</u>	<u>(39,404)</u>	<u>83,830</u>
-	-	-	-	-
-	-	-	-	-
-	(93,763,863)	(125,000)	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>(93,763,863)</u>	<u>(125,000)</u>	<u>-</u>	<u>-</u>
<u>(3,436,000)</u>	<u>(3,541)</u>	<u>-</u>	<u>(39,404)</u>	<u>83,830</u>
<u>265,727,000</u>	<u>3,541</u>	<u>-</u>	<u>111,509</u>	<u>3,041,612</u>
<u>\$ 262,291,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,105</u>	<u>\$ 3,125,442</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

	<u>Unclaimed Utility Deposits Trust Fund</u>	<u>Unemployment Compensation Auxiliary Fund</u>	<u>Unemployment Compensation Interest Repayment Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	17,868,368
Investment earnings	(9,702)	5,728	16,613
Contributions	-	-	-
Other	3,012,374	16,851,955	-
Total Revenues	<u>3,002,672</u>	<u>16,857,683</u>	<u>17,884,981</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	22,302,164
Transportation programs	-	-	-
Government direction, management, and control	3,056,864	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>3,056,864</u>	<u>-</u>	<u>22,302,164</u>
Excess (deficiency) of revenues over expenditures	<u>(54,192)</u>	<u>16,857,683</u>	<u>(4,417,183)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(18,128,635)	-
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(18,128,635)</u>	<u>-</u>
Net Change in Fund Balance	<u>(54,192)</u>	<u>(1,270,952)</u>	<u>(4,417,183)</u>
Fund Balances - July 1, 2012	<u>7,493,534</u>	<u>4,225,605</u>	<u>7,468,253</u>
Fund Balances - June 30, 2013	<u>\$ 7,439,342</u>	<u>\$ 2,954,653</u>	<u>\$ 3,051,070</u>

<u>Universal Services Fund</u>	<u>University of Medicine and Dentistry of New Jersey - Self-Insurance Reserve Fund</u>	<u>Vietnam Veterans' Memorial Fund</u>	<u>Volunteer Emergency Service Organizations Loan Fund</u>	<u>Wastewater Treatment Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	12,270,329
-	-	-	-	-
284,530,353	9,521,293	-	-	-
31,459	2,313	-	2,885	467,706
-	-	140,537	-	-
-	-	-	12,400	404,067
<u>284,561,812</u>	<u>9,523,606</u>	<u>140,537</u>	<u>15,285</u>	<u>13,142,102</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	4,946	1,489,318
210,802,631	21,697,231	-	-	-
-	-	-	-	-
4,902	-	-	-	-
-	-	147,913	-	-
-	-	-	-	-
-	-	-	-	-
<u>210,807,533</u>	<u>21,697,231</u>	<u>147,913</u>	<u>4,946</u>	<u>1,489,318</u>
<u>73,754,279</u>	<u>(12,173,625)</u>	<u>(7,376)</u>	<u>10,339</u>	<u>11,652,784</u>
-	-	-	-	-
-	20,000,000	-	-	-
(74,782,961)	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>(74,782,961)</u>	<u>20,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(1,028,682)</u>	<u>7,826,375</u>	<u>(7,376)</u>	<u>10,339</u>	<u>11,652,784</u>
1,028,682	3,118,300	7,694	3,451,166	1,238,930,056
<u>\$ -</u>	<u>\$ 10,944,675</u>	<u>\$ 318</u>	<u>\$ 3,461,505</u>	<u>\$ 1,250,582,840</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

	<u>Water Supply Replacement Trust Fund</u>	<u>Worker and Community Right to Know Fund</u>	<u>Total Non-Major Special Revenue Funds</u>
REVENUES			
Taxes	\$ -	\$ -	\$ 1,566,134,249
Federal and other grants	-	-	148,649,377
Licenses and fees	-	-	112,832,033
Services and assessments	-	3,087,691	1,211,033,512
Investment earnings	102	902	3,458,931
Contributions	-	-	140,547
Other	-	-	487,549,711
Total Revenues	<u>102</u>	<u>3,088,593</u>	<u>3,529,798,360</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	95,731,663
Physical and mental health	-	-	244,888,958
Educational, cultural, and intellectual development	-	-	252,216,195
Community development and environmental management	-	-	132,773,984
Economic planning, development, and security	-	-	1,089,711,769
Transportation programs	-	-	33,318,327
Government direction, management, and control	-	-	193,127,668
Special government services	-	-	239,913
Debt Service:			
Principal	-	-	558,230,000
Interest	-	-	839,008,681
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,439,247,158</u>
Excess (deficiency) of revenues over expenditures	<u>102</u>	<u>3,088,593</u>	<u>90,551,202</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	1,267,000,000
Transfers from other funds	-	-	1,626,611,021
Transfers to other funds	-	(2,945,769)	(2,899,540,528)
Other sources	-	-	1,179,280,306
Other uses	-	-	(976,719,820)
Total other financing sources (uses)	<u>-</u>	<u>(2,945,769)</u>	<u>196,630,979</u>
Net Change in Fund Balance	<u>102</u>	<u>142,824</u>	<u>287,182,181</u>
Fund Balances - July 1, 2012	<u>75,648</u>	<u>635,771</u>	<u>3,899,817,751</u>
Fund Balances - June 30, 2013	<u>\$ 75,750</u>	<u>\$ 778,595</u>	<u>\$ 4,186,999,932</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2013**

	<u>Correctional Facilities Construction Fund</u>	<u>Correctional Facilities Construction Fund of 1987</u>	<u>Energy Conservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 14,096	\$ 3,262	\$ 6,202
Investments	35	107,016	273,866
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 14,131</u>	<u>\$ 110,278</u>	<u>\$ 280,068</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 17,776	\$ -
Due to other funds	<u>105</u>	<u>229</u>	<u>374</u>
Total Liabilities	<u>105</u>	<u>18,005</u>	<u>374</u>
Fund Balances			
Restricted	14,026	92,273	279,694
Committed	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>14,026</u>	<u>92,273</u>	<u>279,694</u>
Total Liabilities and Fund Balances	<u>\$ 14,131</u>	<u>\$ 110,278</u>	<u>\$ 280,068</u>

<u>Human Services Facilities Construction Fund</u>	<u>Motor Vehicle Commission Fund</u>	<u>New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund</u>
\$ 119,951	\$ 4,520,158	\$ 6,452
5,655	3,335,525	2,372,060
-	-	-
-	-	-
-	-	-
-	22,490,513	-
-	-	-
<u>\$ 125,606</u>	<u>\$ 30,346,196</u>	<u>\$ 2,378,512</u>
\$ 15,573	\$ 666,041	\$ -
<u>8</u>	<u>5,000,000</u>	<u>3,931</u>
<u>15,581</u>	<u>5,666,041</u>	<u>3,931</u>
110,025	-	2,374,581
-	-	-
<u>110,025</u>	<u>24,680,155</u>	<u>2,374,581</u>
<u>\$ 125,606</u>	<u>\$ 30,346,196</u>	<u>\$ 2,378,512</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECTS FUNDS (Continued)
JUNE 30, 2013

	<u>Public Purpose Buildings and Community-Based Facilities Construction Fund</u>	<u>Public Purpose Buildings Construction Fund</u>	<u>Special Transportation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 189,136	\$ 105,173	\$ -
Investments	245,800	2,429	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	82,709,926
Departmental accounts	-	-	112,227,546
Loans	-	-	5,000,000
Other	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>197,273,096</u>
Total Assets	<u>\$ 434,936</u>	<u>\$ 107,602</u>	<u>\$ 397,210,568</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 220,529,273
Due to other funds	<u>428</u>	<u>3</u>	<u>176,681,295</u>
Total Liabilities	<u>428</u>	<u>3</u>	<u>397,210,568</u>
 Fund Balances			
Restricted	434,508	107,599	-
Committed	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>434,508</u>	<u>107,599</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 434,936</u>	<u>\$ 107,602</u>	<u>\$ 397,210,568</u>

<u>State Facilities for Handicapped Fund</u>	<u>1999 Statewide Transportation and Local Bridge Fund</u>	<u>Total Non-Major Capital Projects Funds</u>
\$ 905	\$ 59,594	\$ 5,024,929
3,633	8,445,365	14,791,384
-	-	82,709,926
-	-	112,227,546
-	-	5,000,000
-	-	22,490,513
-	-	197,273,096
<u>\$ 4,538</u>	<u>\$ 8,504,959</u>	<u>\$ 439,517,394</u>
\$ -	\$ 1,014,848	\$ 222,243,511
-	15,610	181,701,983
-	1,030,458	403,945,494
4,538	7,474,501	10,891,745
-	-	24,680,155
<u>4,538</u>	<u>7,474,501</u>	<u>35,571,900</u>
<u>\$ 4,538</u>	<u>\$ 8,504,959</u>	<u>\$ 439,517,394</u>

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, 2013

	<u>Correctional Facilities Construction Fund</u>	<u>Correctional Facilities Construction Fund of 1987</u>	<u>Energy Conservation Fund</u>
REVENUES			
Federal and other grants	\$ -	\$ -	\$ -
Services and assessments	-	-	-
Investment earnings	105	228	374
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>105</u>	<u>228</u>	<u>374</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	46,271	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>46,271</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>105</u>	<u>(46,043)</u>	<u>374</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	<u>(105)</u>	<u>(228)</u>	<u>(374)</u>
Total other financing sources (uses)	<u>(105)</u>	<u>(228)</u>	<u>(374)</u>
Net Change in Fund Balance	-	(46,271)	-
Fund Balances - July 1, 2012	<u>14,026</u>	<u>138,544</u>	<u>279,694</u>
Fund Balances - June 30, 2013	<u>\$ 14,026</u>	<u>\$ 92,273</u>	<u>\$ 279,694</u>

<u>Human Services Facilities Construction Fund</u>	<u>Motor Vehicle Commission Fund</u>	<u>New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund</u>
\$ -	\$ -	\$ -
-	-	-
8	34,916	3,931
-	-	-
<u>8</u>	<u>34,916</u>	<u>3,931</u>
-	7,074,754	-
-	-	-
-	-	-
-	-	-
-	-	-
-	2,500	-
-	7,077,254	-
<u>8</u>	<u>(7,042,338)</u>	<u>3,931</u>
-	-	-
<u>(8)</u>	<u>-</u>	<u>(3,931)</u>
<u>(8)</u>	<u>-</u>	<u>(3,931)</u>
-	(7,042,338)	-
<u>110,025</u>	<u>31,722,493</u>	<u>2,374,581</u>
<u>\$ 110,025</u>	<u>\$ 24,680,155</u>	<u>\$ 2,374,581</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Public Purpose Buildings and Community-Based Facilities Construction Fund</u>	<u>Public Purpose Buildings Construction Fund</u>	<u>Special Transportation Fund</u>
REVENUES			
Federal and other grants	\$ -	\$ -	\$ 775,103,717
Services and assessments	-	-	154,915
Investment earnings	428	3	-
Other	<u>46,919</u>	<u>-</u>	<u>347,838</u>
Total Revenues	<u>47,347</u>	<u>3</u>	<u>775,606,470</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Economic planning, development, and security	2,738	-	-
Transportation programs	-	-	2,168,852,410
Government direction, management, and control	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,738</u>	<u>-</u>	<u>2,168,852,410</u>
Excess (deficiency) of revenues over expenditures	<u>44,609</u>	<u>3</u>	<u>(1,393,245,940)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	1,393,245,940
Transfers to other funds	<u>(428)</u>	<u>(3)</u>	<u>-</u>
Total other financing sources (uses)	<u>(428)</u>	<u>(3)</u>	<u>1,393,245,940</u>
Net Change in Fund Balance	44,181	-	-
Fund Balances - July 1, 2012	<u>390,327</u>	<u>107,599</u>	<u>-</u>
Fund Balances - June 30, 2013	<u>\$ 434,508</u>	<u>\$ 107,599</u>	<u>\$ -</u>

<u>State Facilities for Handicapped Fund</u>	<u>1999 Statewide Transportation and Local Bridge Fund</u>	<u>Total Non-Major Capital Projects Funds</u>
\$ -	\$ -	\$ 775,103,717
-	-	154,915
5	15,610	55,608
-	-	394,757
<u>5</u>	<u>15,610</u>	<u>775,708,997</u>
-	-	7,121,025
-	-	-
-	-	-
-	-	2,738
-	4,759,360	2,173,611,770
-	-	2,500
-	4,759,360	2,180,738,033
<u>5</u>	<u>(4,743,750)</u>	<u>(1,405,029,036)</u>
-	-	1,393,245,940
-	(15,610)	(20,687)
-	(15,610)	1,393,225,253
5	(4,759,360)	(11,803,783)
<u>4,533</u>	<u>12,233,861</u>	<u>47,375,683</u>
<u>\$ 4,538</u>	<u>\$ 7,474,501</u>	<u>\$ 35,571,900</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
JUNE 30, 2013**

	<u>Alternate Benefit Program Fund</u>	<u>Dental Expense Program</u>	<u>Judiciary Bail Fund</u>
ASSETS			
Cash and cash equivalents	\$ 362,785	\$ 693,643	\$ 486,354
Investments	1,344,122	29,488,297	27,011,965
Receivables, net of allowances for uncollectibles			
Members	42,506	-	-
Employers	-	-	-
Due from other funds	<u>30,555,880</u>	<u>930,213</u>	<u>-</u>
Total Assets	<u><u>\$ 32,305,293</u></u>	<u><u>\$ 31,112,153</u></u>	<u><u>\$ 27,498,319</u></u>
LIABILITIES			
Accounts payable and accruals	\$ 32,149,700	\$ 31,112,153	\$ 27,498,319
Due to other funds	<u>155,593</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u><u>\$ 32,305,293</u></u>	<u><u>\$ 31,112,153</u></u>	<u><u>\$ 27,498,319</u></u>

<u>Judiciary Child Support and Paternity Fund</u>	<u>Judiciary Probation Fund</u>	<u>Judiciary Special Civil Fund</u>
\$ 36,939,894	\$ 189,819	\$ 54,405
-	7,834,518	2,374,967
-	-	-
-	-	-
-	-	-
<u>\$ 36,939,894</u>	<u>\$ 8,024,337</u>	<u>\$ 2,429,372</u>
\$ 36,939,894	\$ 8,024,337	\$ 2,429,372
-	-	-
<u>\$ 36,939,894</u>	<u>\$ 8,024,337</u>	<u>\$ 2,429,372</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (Continued)
JUNE 30, 2013

	<u>Luxury Tax Development Fund</u>	<u>Pension Adjustment Fund</u>	<u>Resource Recovery Investment Tax Fund</u>
ASSETS			
Cash and cash equivalents	\$ 333,149	\$ 516,472	\$ 99,784
Investments	6,457,922	2,085,549	472,108
Receivables, net of allowances for uncollectibles			
Members	-	3,890	-
Employers	-	628,277	-
Due from other funds	-	-	-
Total Assets	<u>\$ 6,791,071</u>	<u>\$ 3,234,188</u>	<u>\$ 571,892</u>
LIABILITIES			
Accounts payable and accruals	\$ 6,791,071	\$ 3,139,152	\$ 571,892
Due to other funds	-	95,036	-
Total Liabilities	<u>\$ 6,791,071</u>	<u>\$ 3,234,188</u>	<u>\$ 571,892</u>

<u>Solid Waste Service Tax Fund</u>	<u>Wage and Hour Trust Fund</u>	<u>Total Agency Funds</u>
\$ 81,347	\$ 2,456,791	\$ 42,214,443
928,638	2,801,222	80,799,308
-	-	46,396
-	-	628,277
-	-	31,486,093
<u>\$ 1,009,985</u>	<u>\$ 5,258,013</u>	<u>\$ 155,174,517</u>
\$ 1,009,985	\$ 5,256,272	\$ 154,922,147
-	1,741	252,370
<u>\$ 1,009,985</u>	<u>\$ 5,258,013</u>	<u>\$ 155,174,517</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2013</u>
ALTERNATE BENEFIT PROGRAM FUND				
Assets				
Cash and cash equivalents	\$ 752,115	\$ 159,545,785	\$ 159,935,115	\$ 362,785
Investments	558,756	185,061,944	184,276,578	1,344,122
Receivables, net - members	43,835	42,506	43,835	42,506
Due from other funds	30,773,050	30,555,880	30,773,050	30,555,880
Total Assets	<u>\$ 32,127,756</u>	<u>\$ 375,206,115</u>	<u>\$ 375,028,578</u>	<u>\$ 32,305,293</u>

Liabilities				
Accounts payable	\$ 32,028,529	\$ 34,486,560	\$ 34,365,389	\$ 32,149,700
Due to other funds	99,227	244,108	187,742	155,593
Total Liabilities	<u>\$ 32,127,756</u>	<u>\$ 34,730,668</u>	<u>\$ 34,553,131</u>	<u>\$ 32,305,293</u>

DENTAL EXPENSE PROGRAM

Assets				
Cash and cash equivalents	\$ 1,048,014	\$ 37,647,373	\$ 38,001,744	\$ 693,643
Investments	26,256,866	190,441,900	187,210,469	29,488,297
Due from other funds	1,839,142	65,638,375	66,547,304	930,213
Total Assets	<u>\$ 29,144,022</u>	<u>\$ 293,727,648</u>	<u>\$ 291,759,517</u>	<u>\$ 31,112,153</u>

Liabilities				
Accounts payable	\$ 29,050,956	\$ 78,294,954	\$ 76,233,757	\$ 31,112,153
Due to other funds	93,066	53,216	146,282	-
Total Liabilities	<u>\$ 29,144,022</u>	<u>\$ 78,348,170</u>	<u>\$ 76,380,039</u>	<u>\$ 31,112,153</u>

JUDICIARY BAIL FUND

Assets				
Cash and cash equivalents	\$ 444,044	\$ 77,703,754	\$ 77,661,444	\$ 486,354
Investments	26,183,965	9,386,005	8,558,005	27,011,965
Total Assets	<u>\$ 26,628,009</u>	<u>\$ 87,089,759</u>	<u>\$ 86,219,449</u>	<u>\$ 27,498,319</u>

Liabilities				
Accounts payable	\$ 26,628,009	\$ 67,177,195	\$ 66,306,885	\$ 27,498,319
Due to other funds	-	41,005	41,005	-
Total Liabilities	<u>\$ 26,628,009</u>	<u>\$ 67,218,200</u>	<u>\$ 66,347,890</u>	<u>\$ 27,498,319</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2013</u>
JUDICIARY CHILD SUPPORT AND PATERNITY FUND				
Assets				
Cash and cash equivalents	\$ 3,186,153	\$ 2,422,954,208	\$ 2,389,200,467	\$ 36,939,894
Investments	23,956,768	45,402,000	69,358,768	-
Total Assets	<u>\$ 27,142,921</u>	<u>\$ 2,468,356,208</u>	<u>\$ 2,458,559,235</u>	<u>\$ 36,939,894</u>
Liabilities				
Accounts payable	\$ 27,142,921	\$ 1,851,554,800	\$ 1,841,757,827	\$ 36,939,894
Total Liabilities	<u>\$ 27,142,921</u>	<u>\$ 1,851,554,800</u>	<u>\$ 1,841,757,827</u>	<u>\$ 36,939,894</u>
JUDICIARY PROBATION FUND				
Assets				
Cash and cash equivalents	\$ 205,075	\$ 58,780,682	\$ 58,795,938	\$ 189,819
Investments	7,949,518	14,982,522	15,097,522	7,834,518
Total Assets	<u>\$ 8,154,593</u>	<u>\$ 73,763,204</u>	<u>\$ 73,893,460</u>	<u>\$ 8,024,337</u>
Liabilities				
Accounts payable	\$ 8,154,593	\$ 44,150,315	\$ 44,280,571	\$ 8,024,337
Due to other funds	-	11,522	11,522	-
Total Liabilities	<u>\$ 8,154,593</u>	<u>\$ 44,161,837</u>	<u>\$ 44,292,093</u>	<u>\$ 8,024,337</u>
JUDICIARY SPECIAL CIVIL FUND				
Assets				
Cash and cash equivalents	\$ 54,662	\$ 46,559,183	\$ 46,559,440	\$ 54,405
Investments	2,408,967	17,427,831	17,461,831	2,374,967
Total Assets	<u>\$ 2,463,629</u>	<u>\$ 63,987,014</u>	<u>\$ 64,021,271</u>	<u>\$ 2,429,372</u>
Liabilities				
Accounts payable	\$ 2,463,629	\$ 29,141,064	\$ 29,175,321	\$ 2,429,372
Due to other funds	-	1,831	1,831	-
Total Liabilities	<u>\$ 2,463,629</u>	<u>\$ 29,142,895</u>	<u>\$ 29,177,152</u>	<u>\$ 2,429,372</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
LUXURY TAX DEVELOPMENT FUND				
Assets				
Cash and cash equivalents	\$ 305,079	\$ 668,070	\$ 640,000	\$ 333,149
Investments	7,088,480	9,442	640,000	6,457,922
Total Assets	\$ 7,393,559	\$ 677,512	\$ 1,280,000	\$ 6,791,071
Liabilities				
Accounts payable	\$ 7,393,559	\$ 677,512	\$ 1,280,000	\$ 6,791,071
Total Liabilities	\$ 7,393,559	\$ 677,512	\$ 1,280,000	\$ 6,791,071
PENSION ADJUSTMENT FUND				
Assets				
Cash and cash equivalents	\$ 610,514	\$ 3,207,549	\$ 3,301,591	\$ 516,472
Investments	1,420,116	4,296,771	3,631,338	2,085,549
Receivables, net - members	-	3,890	-	3,890
Receivables, net - employers	852,147	3,421,388	3,645,258	628,277
Due from other funds	9,435	30,256	39,691	-
Total Assets	\$ 2,892,212	\$ 10,959,854	\$ 10,617,878	\$ 3,234,188
Liabilities				
Accounts payable	\$ 2,412,989	\$ 726,163	\$ -	\$ 3,139,152
Due to other funds	479,223	6,125,640	6,509,827	95,036
Total Liabilities	\$ 2,892,212	\$ 6,851,803	\$ 6,509,827	\$ 3,234,188
RESOURCE RECOVERY INVESTMENT TAX FUND				
Assets				
Cash and cash equivalents	\$ 99,784	\$ -	\$ -	\$ 99,784
Investments	471,464	644	-	472,108
Total Assets	\$ 571,248	\$ 644	\$ -	\$ 571,892
Liabilities				
Accounts payable	\$ 571,248	\$ 644	\$ -	\$ 571,892
Total Liabilities	\$ 571,248	\$ 644	\$ -	\$ 571,892

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2013</u>
SOLID WASTE SERVICE TAX FUND				
Assets				
Cash and cash equivalents	\$ 81,347	\$ -	\$ -	\$ 81,347
Investments	927,371	1,267	-	928,638
Total Assets	<u>\$ 1,008,718</u>	<u>\$ 1,267</u>	<u>\$ -</u>	<u>\$ 1,009,985</u>
Liabilities				
Accounts payable	\$ 1,008,718	\$ 1,267	\$ -	\$ 1,009,985
Total Liabilities	<u>\$ 1,008,718</u>	<u>\$ 1,267</u>	<u>\$ -</u>	<u>\$ 1,009,985</u>
 WAGE AND HOUR TRUST FUND				
Assets				
Cash and cash equivalents	\$ 2,267,999	\$ 1,763,904	\$ 1,575,112	\$ 2,456,791
Investments	2,799,480	1,742	-	2,801,222
Total Assets	<u>\$ 5,067,479</u>	<u>\$ 1,765,646</u>	<u>\$ 1,575,112</u>	<u>\$ 5,258,013</u>
Liabilities				
Accounts payable	\$ 5,066,219	\$ 1,763,904	\$ 1,573,851	\$ 5,256,272
Due to other funds	1,260	1,742	1,261	1,741
Total Liabilities	<u>\$ 5,067,479</u>	<u>\$ 1,765,646</u>	<u>\$ 1,575,112</u>	<u>\$ 5,258,013</u>
 TOTAL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 9,054,786	\$ 2,808,830,508	\$ 2,775,670,851	\$ 42,214,443
Investments	100,021,751	467,012,068	486,234,511	80,799,308
Receivables, net - members	43,835	46,396	43,835	46,396
Receivables, net - employers	852,147	3,421,388	3,645,258	628,277
Due from other funds	32,621,627	96,224,511	97,360,045	31,486,093
Total Assets	<u>\$ 142,594,146</u>	<u>\$ 3,375,534,871</u>	<u>\$ 3,362,954,500</u>	<u>\$ 155,174,517</u>
Liabilities				
Accounts payable	\$ 141,921,370	\$ 2,107,974,378	\$ 2,094,973,601	\$ 154,922,147
Due to other funds	672,776	6,479,064	6,899,470	252,370
Total Liabilities	<u>\$ 142,594,146</u>	<u>\$ 2,114,453,442</u>	<u>\$ 2,101,873,071</u>	<u>\$ 155,174,517</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
JUNE 30, 2013**

	<u>Alternate Benefit Long-Term Disability Fund</u>	<u>Central Pension Fund</u>	<u>Consolidated Police and Firemen's Pension Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 21,588	\$ 84,580
Securities lending collateral	-	-	-
Investments	109,580	434	4,354,730
Receivables, net of allowances for uncollectibles			
Members	-	-	-
Employers	-	-	-
Interest and dividends	-	1	23
Due from other funds	-	-	-
Other	1,537,116	-	229,121
Total Assets	<u>1,646,696</u>	<u>22,023</u>	<u>4,668,454</u>
LIABILITIES			
Accounts payable	-	197	2,718
Benefits payable	-	20,954	310,837
Securities lending collateral and rebates payable	-	-	-
Due to other funds	-	872	1,083
Total Liabilities	<u>-</u>	<u>22,023</u>	<u>314,638</u>
NET POSITION			
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 1,646,696</u>	<u>\$ -</u>	<u>\$ 4,353,816</u>

<u>Health Benefits Program Fund - Local Education</u>	<u>Health Benefits Program Fund - Local Government</u>	<u>Health Benefits Program Fund - State</u>	<u>Judicial Retirement System</u>
\$ 388,507	\$ 450,743	\$ 816,188	\$ 51,720
-	-	-	4,786,681
431,574,077	276,062,786	58,829,316	228,395,417
-	-	-	65,575
-	-	-	-
-	-	-	29
-	-	5,876,252	255,092
<u>59,633,824</u>	<u>76,709,676</u>	<u>1,807,232</u>	<u>1,126,863</u>
<u>491,596,408</u>	<u>353,223,205</u>	<u>67,328,988</u>	<u>234,681,377</u>
1,267,920	836,347	3,259,926	-
265,145,692	128,834,905	217,236,376	3,978,815
-	-	-	4,783,831
-	-	-	87,914
<u>266,413,612</u>	<u>129,671,252</u>	<u>220,496,302</u>	<u>8,850,560</u>
<u>\$ 225,182,796</u>	<u>\$ 223,551,953</u>	<u>\$ (153,167,314)</u>	<u>\$ 225,830,817</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
JUNE 30, 2013

	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>	<u>Prison Officers' Pension Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 1,992,216	\$ 214,172
Securities lending collateral	-	428,286,574	-
Investments	2,941,694,830	21,293,894,458	8,033,501
Receivables, net of allowances for uncollectibles			
Members	-	48,074,231	-
Employers	-	964,027,808	-
Interest and dividends	1,095,540	3,319,010	10
Due from other funds	-	4,170,101	-
Other	-	360,587,545	70,738
Total Assets	<u>2,942,790,370</u>	<u>23,104,351,943</u>	<u>8,318,421</u>
LIABILITIES			
Accounts payable	1,897,356	3,893,232	1,239
Benefits payable	-	165,427,505	144,623
Securities lending collateral and rebates payable	-	428,032,562	-
Due to other funds	-	2,061,099	640
Total Liabilities	<u>1,897,356</u>	<u>599,414,398</u>	<u>146,502</u>
NET POSITION			
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 2,940,893,014</u>	<u>\$ 22,504,937,545</u>	<u>\$ 8,171,919</u>

<u>Public Employees' Retirement System</u>	<u>State Police Retirement System</u>	<u>Supplemental Annuity Collective Trust</u>	<u>Teachers' Pension and Annuity Fund</u>	<u>Total Pension and Other Employee Benefits Trust Funds</u>
\$ 656,487	\$ 529,005	\$ 292,328	\$ 1,365,512	\$ 6,863,046
532,645,247	37,999,531	-	553,247,510	1,556,965,543
25,595,872,988	1,785,464,253	179,662,512	26,052,469,039	78,856,417,921
54,599,875	776	496,387	78,262,425	181,499,269
2,069,097,554	-	-	68,464,766	3,101,590,128
2,017	120	235,818	2,440	4,655,008
19,834,763	1,073,537	21,168	3,065,155	34,296,068
515,450,472	17,416,546	-	224,431,829	1,259,000,962
<u>28,788,159,403</u>	<u>1,842,483,768</u>	<u>180,708,213</u>	<u>26,981,308,676</u>	<u>85,001,287,945</u>
73,859,676	56,512	115,938	57,025,057	142,216,118
259,712,449	15,347,089	2,326,858	308,601,873	1,367,087,976
532,329,180	37,976,943	-	552,919,327	1,556,041,843
2,221,924	477,502	3,403	3,389,678	8,244,115
<u>868,123,229</u>	<u>53,858,046</u>	<u>2,446,199</u>	<u>921,935,935</u>	<u>3,073,590,052</u>
<u>\$ 27,920,036,174</u>	<u>\$ 1,788,625,722</u>	<u>\$ 178,262,014</u>	<u>\$ 26,059,372,741</u>	<u>\$ 81,927,697,893</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Alternate Benefit Long-Term Disability Fund</u>	<u>Central Pension Fund</u>	<u>Consolidated Police and Firemen's Pension Fund</u>
ADDITIONS			
Contributions:			
Members	\$ -	\$ -	\$ -
Employers	3,037,116	168,000	911,150
Other	-	22,214	2,477,987
Total Contributions	<u>3,037,116</u>	<u>190,214</u>	<u>3,389,137</u>
Investment Income:			
Net increase (decrease) in fair value of investments	(26)	-	33
Interest and dividends	2,901	98	4,443
Total Investment Income	<u>2,875</u>	<u>98</u>	<u>4,476</u>
Less investment expense	-	-	4,259
Net Investment Income	<u>2,875</u>	<u>98</u>	<u>217</u>
Total Additions	<u>3,039,991</u>	<u>190,312</u>	<u>3,389,354</u>
DEDUCTIONS			
Benefit payments	2,949,360	189,540	3,882,659
Refunds of contributions	-	772	-
Administrative expense	-	-	11,739
Total Deductions	<u>2,949,360</u>	<u>190,312</u>	<u>3,894,398</u>
Total Changes in Net Position Held in Trust	90,631	-	(505,044)
Net Position - July 1, 2012	<u>1,556,065</u>	<u>-</u>	<u>4,858,860</u>
Net Position - June 30, 2013	<u>\$ 1,646,696</u>	<u>\$ -</u>	<u>\$ 4,353,816</u>

<u>Health Benefits Program Fund - Local Education</u>	<u>Health Benefits Program Fund - Local Government</u>	<u>Health Benefits Program Fund - State</u>	<u>Judicial Retirement System</u>
\$ 52,100,031	\$ 50,048,889	\$ 202,711,158	\$ 3,402,807
2,325,090,481	1,088,415,378	1,749,261,868	12,308,419
-	-	-	-
<u>2,377,190,512</u>	<u>1,138,464,267</u>	<u>1,951,973,026</u>	<u>15,711,226</u>
3,349	3,131	1,735	20,375,064
<u>634,427</u>	<u>403,866</u>	<u>332,015</u>	<u>5,575,306</u>
637,776	406,997	333,750	25,950,370
-	-	-	18,343
<u>637,776</u>	<u>406,997</u>	<u>333,750</u>	<u>25,932,027</u>
<u>2,377,828,288</u>	<u>1,138,871,264</u>	<u>1,952,306,776</u>	<u>41,643,253</u>
2,332,399,659	1,061,533,307	2,001,820,015	47,684,869
-	-	-	-
<u>4,137,828</u>	<u>1,713,172</u>	<u>3,510,600</u>	<u>163,232</u>
<u>2,336,537,487</u>	<u>1,063,246,479</u>	<u>2,005,330,615</u>	<u>47,848,101</u>
41,290,801	75,624,785	(53,023,839)	(6,204,848)
<u>183,891,995</u>	<u>147,927,168</u>	<u>(100,143,475)</u>	<u>232,035,665</u>
<u>\$ 225,182,796</u>	<u>\$ 223,551,953</u>	<u>\$ (153,167,314)</u>	<u>\$ 225,830,817</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>	<u>Prison Officers' Pension Fund</u>
ADDITIONS			
Contributions:			
Members	\$ 177,296,365	\$ 387,775,184	\$ -
Employers	-	898,531,390	-
Other	-	-	889,542
Total Contributions	<u>177,296,365</u>	<u>1,286,306,574</u>	<u>889,542</u>
Investment Income:			
Net increase (decrease) in fair value of investments	290,569,604	1,614,143,598	43
Interest and dividends	<u>11,752,625</u>	<u>579,175,015</u>	<u>11,556</u>
Total Investment Income	302,322,229	2,193,318,613	11,599
Less investment expense	<u>252,745</u>	<u>1,538,058</u>	<u>2,529</u>
Net Investment Income	<u>302,069,484</u>	<u>2,191,780,555</u>	<u>9,070</u>
Total Additions	<u>479,365,849</u>	<u>3,478,087,129</u>	<u>898,612</u>
DEDUCTIONS			
Benefit payments	124,062,368	1,969,468,736	1,763,964
Refunds of contributions	-	6,883,956	-
Administrative expense	<u>454,350</u>	<u>3,881,457</u>	<u>6,965</u>
Total Deductions	<u>124,516,718</u>	<u>1,980,234,149</u>	<u>1,770,929</u>
Total Changes in Net Position Held in Trust	354,849,131	1,497,852,980	(872,317)
Net Position - July 1, 2012	<u>2,586,043,883</u>	<u>21,007,084,565</u>	<u>9,044,236</u>
Net Position - June 30, 2013	<u>\$ 2,940,893,014</u>	<u>\$ 22,504,937,545</u>	<u>\$ 8,171,919</u>

<u>Public Employees' Retirement System</u>	<u>State Police Retirement System</u>	<u>Supplemental Annuity Collective Trust</u>	<u>Teachers' Pension and Annuity Fund</u>	<u>Total Pension and Other Employee Benefits Trust Funds</u>
\$ 845,999,525	\$ 21,875,233	\$ 6,635,320	\$ 726,523,838	\$ 2,474,368,350
1,184,446,277	27,781,894	-	655,438,958	7,945,390,931
-	-	-	-	3,389,743
<u>2,030,445,802</u>	<u>49,657,127</u>	<u>6,635,320</u>	<u>1,381,962,796</u>	<u>10,423,149,024</u>
2,017,407,576	147,528,030	27,063,319	2,212,137,760	6,329,233,216
<u>678,694,170</u>	<u>44,455,352</u>	<u>3,925,937</u>	<u>657,839,208</u>	<u>1,982,806,919</u>
2,696,101,746	191,983,382	30,989,256	2,869,976,968	8,312,040,135
<u>8,275,163</u>	<u>110,128</u>	<u>-</u>	<u>4,586,052</u>	<u>14,787,277</u>
<u>2,687,826,583</u>	<u>191,873,254</u>	<u>30,989,256</u>	<u>2,865,390,916</u>	<u>8,297,252,858</u>
<u>4,718,272,385</u>	<u>241,530,381</u>	<u>37,624,576</u>	<u>4,247,353,712</u>	<u>18,720,401,882</u>
3,040,874,320	182,418,714	12,238,930	3,673,109,659	14,454,396,100
117,985,236	38,884	-	47,225,502	172,134,350
<u>22,814,653</u>	<u>294,886</u>	<u>-</u>	<u>12,482,060</u>	<u>49,470,942</u>
<u>3,181,674,209</u>	<u>182,752,484</u>	<u>12,238,930</u>	<u>3,732,817,221</u>	<u>14,676,001,392</u>
1,536,598,176	58,777,897	25,385,646	514,536,491	4,044,400,490
<u>26,383,437,998</u>	<u>1,729,847,825</u>	<u>152,876,368</u>	<u>25,544,836,250</u>	<u>77,883,297,403</u>
<u>\$ 27,920,036,174</u>	<u>\$ 1,788,625,722</u>	<u>\$ 178,262,014</u>	<u>\$ 26,059,372,741</u>	<u>\$ 81,927,697,893</u>

**STATE OF NEW JERSEY
 COMBINING STATEMENT OF NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 JUNE 30, 2013**

	Insurance Annuity Trust Fund	Motor Vehicle Security Responsibility Fund
ASSETS		
Cash and cash equivalents	\$ 100	\$ 27,993
Investments	168,561	234,878
Receivables, net of allowances for uncollectibles		
Departmental Accounts	-	-
Total Assets	168,661	262,871
LIABILITIES		
Accounts payable	-	-
Due to other funds	-	321
Total Liabilities	-	321
NET POSITION		
Held in Trust for Pension Benefits and Other Purposes	\$ 168,661	\$ 262,550

<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
\$ 1,521,196	\$ 718,494	\$ 2,267,783
4,960,455	6,814,274	12,178,168
-	10,804	10,804
6,481,651	7,543,572	14,456,755
4,095,698	-	4,095,698
100,309	28,651	129,281
4,196,007	28,651	4,224,979
\$ 2,285,644	\$ 7,514,921	\$ 10,231,776

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Insurance Annuity Trust Fund	Motor Vehicle Security Responsibility Fund
ADDITIONS		
Investment income:		
Interest and dividends	\$ 222	\$ 321
Total Investment Income	222	321
Miscellaneous	6,000	262,451
Total Additions	6,222	262,772
DEDUCTIONS		
Refunds and transfers to other systems	-	321
Payments in accordance with trust agreements	-	-
Total Deductions	-	321
Total Changes in Net Position Held in Trust	6,222	262,451
Net Position - July 1, 2012	162,439	99
Net Position - June 30, 2013	\$ 168,661	\$ 262,550

<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
\$ 7,096	\$ 9,299	\$ 16,938
7,096	9,299	16,938
<u>25,127</u>	<u>555,130</u>	<u>848,708</u>
<u>32,223</u>	<u>564,429</u>	<u>865,646</u>
-	6,054	6,375
<u>113,252</u>	<u>938,584</u>	<u>1,051,836</u>
<u>113,252</u>	<u>944,638</u>	<u>1,058,211</u>
(81,029)	(380,209)	(192,565)
<u>2,366,673</u>	<u>7,895,130</u>	<u>10,424,341</u>
<u>\$ 2,285,644</u>	<u>\$ 7,514,921</u>	<u>\$ 10,231,776</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS
JUNE 30, 2013

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 2,143,933,379	\$ 670,353,814	\$ 2,814,287,193
Investments	4,153,936,404	362,734,107	4,516,670,511
Receivables, net of allowances for uncollectibles			
Federal government	7,597,678	50,735,601	58,333,279
Loans	299,682,618	16,720,889	316,403,507
Mortgages	111,169,000	-	111,169,000
Other	118,893,306	52,439,344	171,332,650
Due from external parties	25,073,744	18,350,948	43,424,692
Inventories	1,585,993	-	1,585,993
Other	37,793,613	118,312,390	156,106,003
Total Current Assets	<u>6,899,665,735</u>	<u>1,289,647,093</u>	<u>8,189,312,828</u>
Noncurrent Assets			
Investments	813,880,986	557,061,147	1,370,942,133
Receivables, net of allowances for uncollectibles			
Loans	3,713,008,079	13,030,757	3,726,038,836
Mortgages	2,505,425,774	-	2,505,425,774
Other	2,505,860	16,848,434	19,354,294
Capital assets - nondepreciated	629,338,968	313,188,444	942,527,412
Capital assets - depreciated, net	1,371,138,333	3,504,455,229	4,875,593,562
Other	121,721,330	50,612,845	172,334,175
Total Noncurrent Assets	<u>9,157,019,330</u>	<u>4,455,196,856</u>	<u>13,612,216,186</u>
Deferred Outflows	<u>72,245,780</u>	<u>23,806,000</u>	<u>96,051,780</u>
Total Assets and Deferred Outflows	<u>16,128,930,845</u>	<u>5,768,649,949</u>	<u>21,897,580,794</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	132,888,717	183,441,312	316,330,029
Due to external parties	26,488,428	1,422,194	27,910,622
Interest payable	60,229,788	31,591,012	91,820,800
Deferred revenue	78,881,356	71,239,403	150,120,759
Current portion of long-term obligations	427,423,952	82,303,842	509,727,794
Other	275,948,186	50,599,829	326,548,015
Total Current Liabilities	<u>1,001,860,427</u>	<u>420,597,592</u>	<u>1,422,458,019</u>
Noncurrent liabilities			
Net pension obligation	113,042,659	-	113,042,659
Net OPEB obligation	60,320,761	-	60,320,761
Pollution remediation	2,350,000	-	2,350,000
Derivative instrument liability	1,880,110	-	1,880,110
Other	8,128,004,023	2,658,217,624	10,786,221,647
Total Noncurrent Liabilities	<u>8,305,597,553</u>	<u>2,658,217,624</u>	<u>10,963,815,177</u>
Deferred Inflows	<u>66,806,383</u>	<u>220,303,125</u>	<u>287,109,508</u>
Total Liabilities and Deferred Inflows	<u>9,374,264,363</u>	<u>3,299,118,341</u>	<u>12,673,382,704</u>
NET POSITION			
Net investment in capital assets	1,064,869,098	1,046,026,464	2,110,895,562
Restricted for:			
Capital projects	18,942,269	29,798,930	48,741,199
Debt service	885,026,310	70,677,010	955,703,320
Other purposes	3,870,855,365	403,545,637	4,274,401,002
Unrestricted	<u>914,973,440</u>	<u>919,483,567</u>	<u>1,834,457,007</u>
Total Net Position	<u>\$ 6,754,666,482</u>	<u>\$ 2,469,531,608</u>	<u>\$ 9,224,198,090</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
Expenses	\$ 1,982,841,695	\$ 2,187,036,995	\$ 4,169,878,690
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	631,829,442	1,196,199,581	1,828,029,023
Operating grants and contributions	514,583,749	811,877,033	1,326,460,782
Capital grants and contributions	<u>1,368,471,845</u>	<u>8,704,736</u>	<u>1,377,176,581</u>
Net (Expense) Revenue	<u>532,043,341</u>	<u>(170,255,645)</u>	<u>361,787,696</u>
General Revenue			
Payments from State	<u>31,199,816</u>	<u>296,333,941</u>	<u>327,533,757</u>
Total General Revenue	<u>31,199,816</u>	<u>296,333,941</u>	<u>327,533,757</u>
Change in Net Position	563,243,157	126,078,296	689,321,453
Net Position - Beginning of Year (Restated)	<u>6,191,423,325</u>	<u>2,343,453,312</u>	<u>8,534,876,637</u>
Net Position - End of Year	<u>\$ 6,754,666,482</u>	<u>\$ 2,469,531,608</u>	<u>\$ 9,224,198,090</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES
JUNE 30, 2013

	<u>Atlantic City Convention and Visitors Authority</u>	<u>Casino Reinvestment Development Authority</u>	<u>Higher Education Student Assistance Authority</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 4,151,803	\$ 113,372,699	\$ 552,163,224
Investments	33,096,688	49,538,597	3,737,899,499
Receivables, net of allowances for uncollectibles			
Federal government	-	-	6,919,008
Loans	-	-	83,116,553
Mortgages	-	-	-
Other	830,449	11,235,303	65,921,612
Due from external parties	8,059,733	-	573,951
Inventories	17,673	-	-
Other	1,485,648	-	-
Total Current Assets	<u>47,641,994</u>	<u>174,146,599</u>	<u>4,446,593,847</u>
Noncurrent Assets			
Investments	4,798,497	-	-
Receivables, net of allowances for uncollectibles			
Loans	-	14,827,936	2,006,618,822
Mortgages	-	103,527,774	-
Other	-	-	-
Capital assets - nondepreciated	81,311,000	101,111,436	-
Capital assets - depreciated, net	307,371,742	38,593,686	270,288
Other	935,274	15,870,164	33,511
Total Noncurrent Assets	<u>394,416,513</u>	<u>273,930,996</u>	<u>2,006,922,621</u>
Deferred Outflows	<u>-</u>	<u>3,559,287</u>	<u>11,508,885</u>
Total Assets and Deferred Outflows	<u>442,058,507</u>	<u>451,636,882</u>	<u>6,465,025,353</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	4,366,469	16,547,426	14,661,053
Due to external parties	-	-	86,506
Interest payable	9,570,675	3,462,584	9,514,578
Deferred revenue	2,675,139	-	-
Current portion of long-term obligations	7,600,000	25,103,782	166,860,000
Other	21,800,000	-	6,668,983
Total Current Liabilities	<u>46,012,283</u>	<u>45,113,792</u>	<u>197,791,120</u>
Noncurrent Liabilities			
Net pension obligation	-	-	-
Net OPEB obligation	-	-	-
Pollution remediation	-	-	-
Derivative instrument liability	-	-	-
Other	95,352,758	433,265,820	2,350,268,248
Total Noncurrent Liabilities	<u>95,352,758</u>	<u>433,265,820</u>	<u>2,350,268,248</u>
Deferred Inflows	<u>-</u>	<u>-</u>	<u>11,508,885</u>
Total Liabilities and Deferred Inflows	<u>141,365,041</u>	<u>478,379,612</u>	<u>2,559,568,253</u>
NET POSITION			
Net investment in capital assets	286,957,742	21,153,494	-
Restricted for:			
Capital projects	-	-	-
Debt service	-	34,469,479	157,717,575
Other purposes	5,921,638	-	3,747,739,525
Unrestricted	7,814,086	(82,365,703)	-
Total Net Position	<u>\$ 300,693,466</u>	<u>\$ (26,742,730)</u>	<u>\$ 3,905,457,100</u>

<u>New Jersey Economic Development Authority</u>	<u>New Jersey Educational Facilities Authority</u>	<u>New Jersey Environmental Infrastructure Trust</u>	<u>New Jersey Health Care Facilities Financing Authority</u>
\$ 94,214,746	\$ 77,838	\$ 267,898,444	\$ 117,000
75,632,554	5,130,603	101,660,055	6,701,000
-	-	-	-
91,570,688	-	98,820,358	286,000
-	-	-	-
-	564,823	-	2,017,000
-	-	-	-
-	-	-	-
384,214	12,607	24,540,267	3,019,000
<u>261,802,202</u>	<u>5,785,871</u>	<u>492,919,124</u>	<u>12,140,000</u>
194,641,998	-	98,263,304	-
108,946,632	-	1,258,425,797	905,000
-	-	-	-
-	-	-	-
23,382,313	-	-	-
67,845,877	81,490	128,997	37,000
70,358	-	8,991,720	-
<u>394,887,178</u>	<u>81,490</u>	<u>1,365,809,818</u>	<u>942,000</u>
1,880,110	-	-	-
<u>658,569,490</u>	<u>5,867,361</u>	<u>1,858,728,942</u>	<u>13,082,000</u>
23,024,026	235,102	21,173,282	387,000
-	-	-	-
266,751	-	-	-
1,488,088	-	-	1,724,000
6,856,830	-	94,595,420	-
2,098,695	-	-	-
<u>33,734,390</u>	<u>235,102</u>	<u>115,768,702</u>	<u>2,111,000</u>
-	-	-	-
-	948,580	-	-
-	-	-	-
1,880,110	-	-	-
<u>59,157,014</u>	<u>28,369</u>	<u>1,435,974,903</u>	<u>-</u>
61,037,124	976,949	1,435,974,903	-
-	-	-	-
<u>94,771,514</u>	<u>1,212,051</u>	<u>1,551,743,605</u>	<u>2,111,000</u>
51,382,500	81,490	-	37,000
-	-	-	-
-	-	255,731,973	-
18,731,547	4,573,820	11,820,981	-
493,683,929	-	39,432,383	10,934,000
<u>\$ 563,797,976</u>	<u>\$ 4,655,310</u>	<u>\$ 306,985,337</u>	<u>\$ 10,971,000</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
JUNE 30, 2013

	<u>New Jersey Housing and Mortgage Finance Agency</u>	<u>New Jersey Meadowlands Commission</u>	<u>New Jersey Redevelopment Authority</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 810,911,000	\$ 10,084,765	\$ 1,804,104
Investments	31,357,000	23,206,189	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	1,684,000	-	9,390,019
Mortgages	111,169,000	-	-
Other	4,326,000	6,041,560	5,650,921
Due from external parties	3,438,000	-	-
Inventories	-	-	-
Other	1,390,000	-	15,582
Total Current Assets	<u>964,275,000</u>	<u>39,332,514</u>	<u>16,860,626</u>
Noncurrent Assets			
Investments	473,009,000	1,992,618	20,852,586
Receivables, net of allowances for uncollectibles			
Loans	301,088,000	-	14,184,745
Mortgages	2,401,898,000	-	-
Other	1,675,000	-	-
Capital assets - nondepreciated	1,225,000	32,120,566	-
Capital assets - depreciated, net	8,936,000	10,085,295	59,976
Other	93,849,000	-	-
Total Noncurrent Assets	<u>3,281,680,000</u>	<u>44,198,479</u>	<u>35,097,307</u>
Deferred Outflows	<u>21,730,000</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows	<u>4,267,685,000</u>	<u>83,530,993</u>	<u>51,957,933</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	9,342,000	6,885,234	116,865
Due to external parties	23,671,000	-	327,152
Interest payable	23,988,000	-	-
Deferred revenue	-	1,319,980	-
Current portion of long-term obligations	100,585,000	-	-
Other	217,917,000	-	-
Total Current Liabilities	<u>375,503,000</u>	<u>8,205,214</u>	<u>444,017</u>
Noncurrent Liabilities			
Net pension obligation	-	1,022,553	-
Net OPEB obligation	51,730,000	6,670,092	-
Pollution remediation	-	-	-
Derivative instrument liability	-	-	-
Other	2,913,062,000	2,887,891	-
Total Noncurrent Liabilities	<u>2,964,792,000</u>	<u>10,580,536</u>	<u>-</u>
Deferred Inflows	<u>21,730,000</u>	<u>-</u>	<u>-</u>
Total Liabilities and Deferred Inflows	<u>3,362,025,000</u>	<u>18,785,750</u>	<u>444,017</u>
NET POSITION			
Net investment in capital assets	10,161,000	42,205,861	59,976
Restricted for:			
Capital projects	-	-	11,419,360
Debt service	348,580,000	-	-
Other purposes	43,722,000	21,368,762	-
Unrestricted	<u>503,197,000</u>	<u>1,170,620</u>	<u>40,034,580</u>
Total Net Position	<u>\$ 905,660,000</u>	<u>\$ 64,745,243</u>	<u>\$ 51,513,916</u>

New Jersey Sports and Exposition Authority	New Jersey Water Supply Authority	South Jersey Port Corporation	South Jersey Transportation Authority	Total Non-Major Authorities
\$ 29,217,474	\$ 42,001,799	\$ 116,524,345	\$ 101,394,138	\$ 2,143,933,379
-	-	-	89,714,219	4,153,936,404
-	-	-	678,670	7,597,678
-	-	-	14,815,000	299,682,618
-	-	-	-	111,169,000
10,823,435	979,511	5,575,904	4,926,788	118,893,306
171,029	-	12,831,031	-	25,073,744
-	-	1,418,691	149,629	1,585,993
-	4,992,276	178,560	1,775,459	37,793,613
<u>40,211,938</u>	<u>47,973,586</u>	<u>136,528,531</u>	<u>213,453,903</u>	<u>6,899,665,735</u>
-	20,322,983	-	-	813,880,986
8,011,147	-	-	-	3,713,008,079
-	-	-	-	2,505,425,774
830,860	-	-	-	2,505,860
117,149,000	25,553,880	18,235,317	229,250,456	629,338,968
185,930,229	117,946,394	200,247,275	433,604,084	1,371,138,333
-	341,514	-	1,629,789	121,721,330
<u>311,921,236</u>	<u>164,164,771</u>	<u>218,482,592</u>	<u>664,484,329</u>	<u>9,157,019,330</u>
-	-	-	33,567,498	72,245,780
<u>352,133,174</u>	<u>212,138,357</u>	<u>355,011,123</u>	<u>911,505,730</u>	<u>16,128,930,845</u>
13,074,455	2,633,586	6,821,695	13,620,524	132,888,717
2,195,437	-	-	208,333	26,488,428
512,938	445,437	8,767,321	3,701,504	60,229,788
68,119,218	2,544,814	592,325	417,792	78,881,356
38,000	6,232,825	9,120,000	10,432,095	427,423,952
9,562,904	-	1,591,657	16,308,947	275,948,186
<u>93,502,952</u>	<u>11,856,662</u>	<u>26,892,998</u>	<u>44,689,195</u>	<u>1,001,860,427</u>
31,841,656	-	1,159,563	79,018,887	113,042,659
-	-	972,089	-	60,320,761
2,350,000	-	-	-	2,350,000
-	-	-	-	1,880,110
<u>14,635,480</u>	<u>79,269,979</u>	<u>277,062,816</u>	<u>467,038,745</u>	<u>8,128,004,023</u>
48,827,136	79,269,979	279,194,468	546,057,632	8,305,597,553
-	-	-	33,567,498	66,806,383
<u>142,330,088</u>	<u>91,126,641</u>	<u>306,087,466</u>	<u>624,314,325</u>	<u>9,374,264,363</u>
309,355,649	83,560,654	6,003,643	253,910,089	1,064,869,098
-	-	-	7,522,909	18,942,269
-	12,126,909	25,408,680	50,991,694	885,026,310
4,805,297	-	1,418,691	10,753,104	3,870,855,365
(104,357,860)	25,324,153	16,092,643	(35,986,391)	914,973,440
<u>\$ 209,803,086</u>	<u>\$ 121,011,716</u>	<u>\$ 48,923,657</u>	<u>\$ 287,191,405</u>	<u>\$ 6,754,666,482</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Atlantic City Convention and Visitors Authority</u>	<u>Casino Reinvestment Development Authority</u>	<u>Higher Education Student Assistance Authority</u>
Expenses	\$ 69,470,913	\$ 65,682,257	\$ 1,080,476,237
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	47,262,536	58,518,725	29,658,450
Operating grants and contributions	25,983	30,391,003	302,058,347
Capital grants and contributions	500,000	-	1,348,210,437
Net (Expense) Revenue	<u>(21,682,394)</u>	<u>23,227,471</u>	<u>599,450,997</u>
General Revenue			
Payments from State	<u>-</u>	<u>-</u>	<u>-</u>
Total General Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	(21,682,394)	23,227,471	599,450,997
Net Position - Beginning of Year (Restated)	<u>322,375,860</u>	<u>(49,970,201)</u>	<u>3,306,006,103</u>
Net Position - End of Year	<u>\$ 300,693,466</u>	<u>\$ (26,742,730)</u>	<u>\$ 3,905,457,100</u>

<u>New Jersey Economic Development Authority</u>	<u>New Jersey Educational Facilities Authority</u>	<u>New Jersey Environmental Infrastructure Trust</u>	<u>New Jersey Health Care Facilities Financing Authority</u>
\$ 107,856,778	\$ 2,326,591	\$ 54,122,515	\$ 5,588,000
25,401,362	3,383,100	5,885,784	3,346,000
9,034,093	3,644	49,199,908	2,819,000
-	-	-	-
<u>(73,421,323)</u>	<u>1,060,153</u>	<u>963,177</u>	<u>577,000</u>
<u>7,109,358</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>7,109,358</u>	<u>-</u>	<u>-</u>	<u>-</u>
(66,311,965)	1,060,153	963,177	577,000
<u>630,109,941</u>	<u>3,595,157</u>	<u>306,022,160</u>	<u>10,394,000</u>
<u>\$ 563,797,976</u>	<u>\$ 4,655,310</u>	<u>\$ 306,985,337</u>	<u>\$ 10,971,000</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>New Jersey Housing and Mortgage Finance Agency</u>	<u>New Jersey Meadowlands Commission</u>	<u>New Jersey Redevelopment Authority</u>
Expenses	\$ 254,110,000	\$ 39,422,916	\$ 8,479,952
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	184,764,000	34,993,749	329,922
Operating grants and contributions	77,722,000	2,337,154	1,324,398
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>
Net (Expense) Revenue	<u>8,376,000</u>	<u>(2,092,013)</u>	<u>(6,825,632)</u>
General Revenue			
Payments from State	<u>-</u>	<u>-</u>	<u>-</u>
Total General Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	8,376,000	(2,092,013)	(6,825,632)
Net Position - Beginning of Year (Restated)	<u>897,284,000</u>	<u>66,837,256</u>	<u>58,339,548</u>
Net Position - End of Year	<u>\$ 905,660,000</u>	<u>\$ 64,745,243</u>	<u>\$ 51,513,916</u>

<u>New Jersey Sports and Exposition Authority</u>	<u>New Jersey Water Supply Authority</u>	<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>Total Non-Major Authorities</u>
\$ 106,070,375	\$ 26,447,383	\$ 42,630,904	\$ 120,156,874	\$ 1,982,841,695
80,216,914	32,797,126	18,250,193	107,021,581	631,829,442
31,060,547	412,860	5,690,229	2,504,583	514,583,749
-	-	-	19,761,408	1,368,471,845
<u>5,207,086</u>	<u>6,762,603</u>	<u>(18,690,482)</u>	<u>9,130,698</u>	<u>532,043,341</u>
-	-	24,090,458	-	31,199,816
-	-	24,090,458	-	31,199,816
5,207,086	6,762,603	5,399,976	9,130,698	563,243,157
<u>204,596,000</u>	<u>114,249,113</u>	<u>43,523,681</u>	<u>278,060,707</u>	<u>6,191,423,325</u>
<u>\$ 209,803,086</u>	<u>\$ 121,011,716</u>	<u>\$ 48,923,657</u>	<u>\$ 287,191,405</u>	<u>\$ 6,754,666,482</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES
JUNE 30, 2013

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 66,772,000	\$ 134,759,627	\$ 58,127,251
Investments	19,390,000	25,305,276	105,894,003
Receivables, net of allowances for uncollectibles			
Federal government	4,010,000	1,596,418	5,597,094
Loans	842,000	216,537	546,093
Other	2,208,000	3,243,500	9,566,500
Due from external parties	2,339,000	4,745,427	2,326,545
Other	11,602,000	5,186,276	1,666,544
Total Current Assets	<u>107,163,000</u>	<u>175,053,061</u>	<u>183,724,030</u>
Noncurrent Assets			
Investments	44,955,000	9,758,908	101,757,846
Receivables, net of allowances for uncollectibles			
Loans	3,036,000	1,606,130	3,032,813
Other	-	303,607	2,382,786
Capital assets - nondepreciated	59,640,000	64,408,174	62,936,601
Capital assets - depreciated, net	532,594,000	365,936,945	694,136,444
Other	11,975,000	4,818,889	6,024,510
Total Noncurrent Assets	<u>652,200,000</u>	<u>446,832,653</u>	<u>870,271,000</u>
Deferred Outflows	23,806,000	-	-
Total Assets and Deferred Outflows	<u>783,169,000</u>	<u>621,885,714</u>	<u>1,053,995,030</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	14,829,000	15,709,560	25,796,134
Due to external parties	-	-	-
Interest payable	9,161,000	6,879,512	7,721,078
Deferred revenue	1,929,000	7,681,957	16,753,145
Current portion of long-term obligations	10,712,000	10,288,630	10,743,990
Other	3,298,000	3,085,310	6,042,963
Total Current Liabilities	<u>39,929,000</u>	<u>43,644,969</u>	<u>67,057,310</u>
Noncurrent liabilities			
Other	367,125,000	346,387,355	346,389,011
Total Noncurrent Liabilities	<u>367,125,000</u>	<u>346,387,355</u>	<u>346,389,011</u>
Deferred Inflows	-	-	220,303,125
Total Liabilities and Deferred Inflows	<u>407,054,000</u>	<u>390,032,324</u>	<u>633,749,446</u>
NET POSITION			
Net investment in capital assets	229,996,000	100,534,701	177,060,684
Restricted for:			
Capital projects	-	29,798,930	-
Debt service	-	6,608,479	19,708,339
Other purposes	24,273,000	25,859,281	64,190,059
Unrestricted	121,846,000	69,051,999	159,286,502
Total Net Position	<u>\$ 376,115,000</u>	<u>\$ 231,853,390</u>	<u>\$ 420,245,584</u>

<u>New Jersey City University</u>	<u>New Jersey Institute of Technology</u>	<u>Ramapo College of New Jersey</u>	<u>The Richard Stockton College of New Jersey</u>	<u>Rowan University</u>
\$ 5,144,372	\$ 51,280,000	\$ 73,738,000	\$ 11,898,175	\$ 122,838,879
35,147,896	15,099,000	30,000	93,386,524	5,610,695
861,960	18,789,000	-	617,641	16,960,136
13,566,049	347,000	202,000	261,879	-
7,399,265	3,536,000	6,448,000	5,498,736	4,069,869
-	2,243,000	-	477,556	3,535,514
292,485	2,142,000	54,786,000	15,482,937	26,681,888
<u>62,412,027</u>	<u>93,436,000</u>	<u>135,204,000</u>	<u>127,623,448</u>	<u>179,696,981</u>
37,571,021	126,428,000	19,407,000	28,455,887	167,914,906
703,717	1,459,000	745,000	2,012,374	-
1,157,395	-	4,305,000	1,464,683	5,897,012
19,573,363	-	-	20,332,264	74,443,378
172,585,501	292,144,000	272,080,000	299,922,595	511,870,236
2,858,147	5,465,000	-	2,471,913	10,697,789
<u>234,449,144</u>	<u>425,496,000</u>	<u>296,537,000</u>	<u>354,659,716</u>	<u>770,823,321</u>
-	-	-	-	-
<u>296,861,171</u>	<u>518,932,000</u>	<u>431,741,000</u>	<u>482,283,164</u>	<u>950,520,302</u>
9,441,061	20,761,000	14,740,000	22,366,486	33,770,434
-	1,418,000	-	-	-
3,231,422	4,598,000	-	-	-
2,004,523	9,433,000	4,203,000	4,181,413	10,277,008
3,567,571	10,648,000	8,498,000	6,507,031	13,090,657
12,647,363	8,892,000	3,138,000	8,579,216	87,721
<u>30,891,940</u>	<u>55,750,000</u>	<u>30,579,000</u>	<u>41,634,146</u>	<u>57,225,820</u>
149,737,666	233,904,000	268,646,000	245,209,921	512,533,740
149,737,666	233,904,000	268,646,000	245,209,921	512,533,740
-	-	-	-	-
<u>180,629,606</u>	<u>289,654,000</u>	<u>299,225,000</u>	<u>286,844,067</u>	<u>569,759,560</u>
55,895,915	76,693,000	30,815,000	90,039,452	82,816,103
-	-	-	-	-
3,358,045	5,660,000	-	6,393,310	20,486,854
11,138,072	74,735,000	23,018,000	22,697,393	137,138,846
45,839,533	72,190,000	78,683,000	76,308,942	140,318,939
<u>\$ 116,231,565</u>	<u>\$ 229,278,000</u>	<u>\$ 132,516,000</u>	<u>\$ 195,439,097</u>	<u>\$ 380,760,742</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
JUNE 30, 2013

	<u>Thomas Edison State College</u>	<u>The William Paterson University of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 9,191,266	\$ 136,604,244	\$ 670,353,814
Investments	50,206,358	12,664,355	362,734,107
Receivables, net of allowances for uncollectibles			
Federal government	982,062	1,321,290	50,735,601
Loans	-	739,331	16,720,889
Other	3,969,259	6,500,215	52,439,344
Due from external parties	489,324	2,194,582	18,350,948
Other	472,260	-	118,312,390
Total Current Assets	<u>65,310,529</u>	<u>160,024,017</u>	<u>1,289,647,093</u>
Noncurrent Assets			
Investments	4,033,825	16,778,754	557,061,147
Receivables, net of allowances for uncollectibles			
Loans	-	435,723	13,030,757
Other	-	1,337,951	16,848,434
Capital assets - nondepreciated	4,244,395	7,610,269	313,188,444
Capital assets - depreciated, net	35,382,299	327,803,209	3,504,455,229
Other	-	6,301,597	50,612,845
Total Noncurrent Assets	<u>43,660,519</u>	<u>360,267,503</u>	<u>4,455,196,856</u>
Deferred Outflows	-	-	23,806,000
Total Assets and Deferred Outflows	<u>108,971,048</u>	<u>520,291,520</u>	<u>5,768,649,949</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	7,160,924	18,866,713	183,441,312
Due to external parties	4,194	-	1,422,194
Interest payable	-	-	31,591,012
Deferred revenue	10,305,320	4,471,037	71,239,403
Current portion of long-term obligations	778,540	7,469,423	82,303,842
Other	1,503,359	3,325,897	50,599,829
Total Current Liabilities	<u>19,752,337</u>	<u>34,133,070</u>	<u>420,597,592</u>
Noncurrent liabilities			
Other	9,171,821	179,113,110	2,658,217,624
Total Noncurrent Liabilities	<u>9,171,821</u>	<u>179,113,110</u>	<u>2,658,217,624</u>
Deferred Inflows	-	-	220,303,125
Total Liabilities and Deferred Inflows	<u>28,924,158</u>	<u>213,246,180</u>	<u>3,299,118,341</u>
NET POSITION			
Net investment in capital assets	30,975,875	171,199,734	1,046,026,464
Restricted for:			
Capital projects	-	-	29,798,930
Debt service	-	8,461,983	70,677,010
Other purposes	6,288,346	14,207,640	403,545,637
Unrestricted	42,782,669	113,175,983	919,483,567
Total Net Position	<u>\$ 80,046,890</u>	<u>\$ 307,045,340</u>	<u>\$ 2,469,531,608</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
Expenses	\$ 203,119,000	\$ 228,222,483	\$ 353,274,683
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	135,307,000	122,467,943	221,636,221
Operating grants and contributions	50,086,000	86,319,248	104,231,985
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>61,603</u>
Net (Expense) Revenue	<u>(17,726,000)</u>	<u>(19,435,292)</u>	<u>(27,344,874)</u>
General Revenue			
Payments from State	<u>29,317,000</u>	<u>32,837,000</u>	<u>38,613,000</u>
Total General Revenue	<u>29,317,000</u>	<u>32,837,000</u>	<u>38,613,000</u>
Change in Net Position	11,591,000	13,401,708	11,268,126
Net Position - Beginning of Year (Restated)	<u>364,524,000</u>	<u>218,451,682</u>	<u>408,977,458</u>
Net Position - End of Year	<u>\$ 376,115,000</u>	<u>\$ 231,853,390</u>	<u>\$ 420,245,584</u>

<u>New Jersey City University</u>	<u>New Jersey Institute of Technology</u>	<u>Ramapo College of New Jersey</u>	<u>The Richard Stockton College of New Jersey</u>	<u>Rowan University</u>
\$ 175,691,976	\$ 291,702,000	\$ 135,226,000	\$ 200,947,543	\$ 297,138,583
98,712,336	118,330,000	93,289,000	93,042,252	147,093,733
58,442,475	151,912,000	40,433,000	99,307,328	113,727,226
165,002	1,165,000	-	-	7,047,338
<u>(18,372,163)</u>	<u>(20,295,000)</u>	<u>(1,504,000)</u>	<u>(8,597,963)</u>	<u>(29,270,286)</u>
<u>26,056,000</u>	<u>37,696,000</u>	<u>16,130,000</u>	<u>19,839,000</u>	<u>54,813,000</u>
<u>26,056,000</u>	<u>37,696,000</u>	<u>16,130,000</u>	<u>19,839,000</u>	<u>54,813,000</u>
7,683,837	17,401,000	14,626,000	11,241,037	25,542,714
<u>108,547,728</u>	<u>211,877,000</u>	<u>117,890,000</u>	<u>184,198,060</u>	<u>355,218,028</u>
<u>\$ 116,231,565</u>	<u>\$ 229,278,000</u>	<u>\$ 132,516,000</u>	<u>\$ 195,439,097</u>	<u>\$ 380,760,742</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>Thomas Edison State College</u>	<u>The William Patterson University of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
Expenses	\$ 86,044,869	\$ 215,669,858	\$ 2,187,036,995
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	48,041,444	118,279,652	1,196,199,581
Operating grants and contributions	34,532,313	72,885,458	811,877,033
Capital grants and contributions	<u>-</u>	<u>265,793</u>	<u>8,704,736</u>
Net (Expense) Revenue	<u>(3,471,112)</u>	<u>(24,238,955)</u>	<u>(170,255,645)</u>
General Revenue			
Payments from State	<u>8,284,941</u>	<u>32,748,000</u>	<u>296,333,941</u>
Total General Revenue	<u>8,284,941</u>	<u>32,748,000</u>	<u>296,333,941</u>
Change in Net Position	4,813,829	8,509,045	126,078,296
Net Position - Beginning of Year (Restated)	<u>75,233,061</u>	<u>298,536,295</u>	<u>2,343,453,312</u>
Net Position - End of Year	<u>\$ 80,046,890</u>	<u>\$ 307,045,340</u>	<u>\$ 2,469,531,608</u>

**STATE OF NEW JERSEY
DESCRIPTION OF FUNDS**

Alcohol Education, Rehabilitation and Enforcement Fund (P.L. 1983, c.531)

Special Revenue Fund

Annual deposits of \$11 million are made to this fund from annual Alcohol Beverage Excise Tax collections. The enabling legislation dedicates 75.0 percent toward alcohol rehabilitation, 15.0 percent toward enforcement, and 10.0 percent toward education. Additionally, a \$100 fee paid by persons convicted of operating a motor vehicle under the influence of intoxicating liquor or drugs is 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 Program 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

Faculty members of public institutions of higher education and certain administrative and professional titles are allowed to participate in a defined contribution plan. The employer contributes eight percent of base or contractual salary and then is reimbursed through this fund. The State's appropriation equals the amount needed to reimburse the employers for their contribution.

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

Special Revenue Fund

A \$3 fee per diem is imposed for each vehicle parked, garaged, or stored in any casino hotel parking space. As per P.L. 2003, c.116 effective July 1, 2007, of the \$3 fee collected the first \$2.50 shall be remitted to the Casino Reinvestment Development Authority (CRDA). The remaining \$.50 shall be 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 promotes 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 and Use Tax receipts received from the entertainment-retail vendors within each district project. These funds shall be used by the Casino Reinvestment Development Authority for eligible projects in the corridor regions of Atlantic City.

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

Special Revenue Fund

This fund accounts for revenues collected for a \$2 fee per diem for each occupied room in any hotel providing casino gaming and \$1 fee per diem 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 and a portion to the Atlantic City Projects-Room Fund. Amounts expended are solely for the purpose of promoting tourism, conventions, resorts, and casino gaming.

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

General Fund

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

2007 Blue Acres Fund (P.L. 2007, c.119)

General Fund

An amount of \$12 million of General Obligation bonds was authorized from the Green Acres, Farmland, Blue Acres, and Historic Preservation Bond Act of 2007 for the purpose of acquiring land by the State for recreation and conservation purposes in the floodways of the Delaware River, Passaic River, or Raritan River, and their respective tributaries.

2009 Blue Acres Fund (P.L. 2009, c.117)

General Fund

An amount of \$24 million of General Obligation bonds was authorized from the Green Acres, Water Supply and Floodplain Protection, Farmland and Historic Preservation Bond Act of 2009 for the purpose of State acquisition of land, for recreation and conservation purposes, that has 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.

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

A \$1.0 million appropriation (\$750 thousand from the Casino Revenue Fund and \$250 thousand from the General Fund) initially funded the Boarding House Rental Assistance 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 account for the repayments for such life safety improvement loans.

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

Special Revenue Fund

One dollar for every bail forfeiture and one dollar added to the amount of each fine and penalty collected under authority of any law for any violation of Title 39 of the revised statutes or any other motor vehicle or traffic violation are deposited in this fund. This fund is used primarily for the purchase of body vests for law enforcement and correction officers.

Building Our Future Fund (P.L. 2012, c.41)

General Fund

An amount of \$750 million of General Obligation bonds was authorized to provide capital project grants to New Jersey's public and private institutions of higher education in order to increase academic capacity. Grants will be allocated as follows: \$300 million for the public research universities; \$247.5 million for the State colleges and universities established pursuant to chapter 64 of Title 18A of the New Jersey Statutes; \$150 million for the county colleges; and \$52.5 million for the private institutions of higher education, other than a private institution having a total endowment of more than \$1 billion.

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 and other license fees. The Casino Control Commission and the Division of Gaming Enforcement are funded by Casino Control Fund appropriations.

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

Special Revenue Fund

This fund accounts for the tax on gross revenue 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. Other taxes and fees deposited into this fund are the Casino Room Fee, Progressive Slot Tax, and a portion of the Casino Parking Fee. Appropriations from this fund must be used to provide 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. One half of a percent of the pari-mutuel pool generated at the casino is deposited into this fund and is used for services to benefit senior citizens.

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

Special Revenue Fund

After multiple formula distributions, a portion of the remaining balance and all breakage moneys and outstanding pari-mutuel ticket monies resulting from casino wagering on out-of-state race tracks are deposited into this fund. The funds are disbursed as operating subsidies 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 \$1.50 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. 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 this fund. Fund resources are primarily used to provide State aid to eligible municipalities for programs of litter pickup and removal, including the establishment of an "Adopt-A-Highway" program. A small portion of the available balance is to be used for a State program of litter pickup and removal, as well as 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)

General 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.

Clean Water State Revolving Fund (P.L. 2009, c.77)

Special Revenue Fund

This fund is the depository for the receipt of federal capitalization grants and other funds made available to the State for clean water projects and set-asides pursuant to the "Water Quality Act of 1987" and any amendatory and supplementary acts thereto.

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)

General 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)

General Fund

An amount of \$110 million of General Obligation bonds was authorized to make low-interest loans 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.

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

General 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)

General 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 Expense Program (N.J.S.A. 52:14-17.29)

Agency Fund

This program helps meet the dental expenses for eligible state and local employees, retirees, 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. For active employees there is an annual benefit maximum of \$3,000 and a separate lifetime \$1,000 maximum for child orthodontic services. 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 (DPOs) participating in the State program. Similar to HMOs for health care, the DPOs pay for benefits rendered by contracted providers. The DEP is available to employees of the State of New Jersey, including employees of certain independent agencies, such as the State colleges and universities. 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. The DEP is offered to local employees whose employers have elected to participate.

Retirees who participate in the State Health Benefits Plan are permitted to enroll themselves and eligible dependents in the DEP at the time of retirement, but are subject to a maximum annual benefit limit of \$1,500. The retiree pays the entire cost.

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

General 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)

General 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. Each nonexempt member of the Bar is required to pay \$25 annually in their second year of practice and \$135 for attorneys in their third to forty-ninth year.

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

Special Revenue Fund

This fund consists of surcharge and Unsafe Driver collections for the payment of principal and interest applicable to New Jersey Economic Development Authority bonds for the Market Transition Facility, Motor Vehicle Commission, Special Needs Housing Program, and Motor Vehicle Surcharge bonds. Excess funds are available for transfer to the State’s General Fund.

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

General 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 bonds 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)

General 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)

General 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

An amount of \$0.50 added to each fine, penalty, and forfeiture imposed and collected under authority of law for any violation of the provisions of Title 39 of the revised statutes or any other motor vehicle or traffic violation is deposited in this fund. This fund annually reimburses any private agency, organization, or entity which is certified by the Commissioner of Health to provide training and testing for volunteer ambulance, first aid, and rescue squad personnel who are seeking emergency medical technician-ambulance (EMT-A) or emergency medical technician-defibrillation (EMT-D) certification and/or recertification that are not otherwise reimbursed.

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

General Fund

General Fund appropriations are credited to the fund and, on an as needed basis, reimburse 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 up to one half of the current tax rate. The revenue generated in these zones is 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)

General 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)

General Fund

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

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

General 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 farmland preservation and agricultural use.

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

General Fund

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

2007 Farmland Preservation Fund (P.L. 2007, c.119)

General Fund

An amount of \$73 million of General Obligation bonds was authorized from the Green Acres, Farmland, Blue Acres, and Historic Preservation Bond Act of 2007 for the purpose of farmland preservation. Of the amount authorized pursuant to this act, not more than 5 percent shall be utilized for administrative costs of the fund.

2009 Farmland Preservation Fund (P.L. 2009, c.117)

General Fund

An amount of \$146 million of General Obligation bonds was authorized from the Green Acres, Water Supply and Floodplain Protection, and Farmland and Historic Preservation Bond Act of 2009 for the purpose of farmland preservation. Of the amount authorized pursuant to this act, not more than 5 percent shall be utilized for administrative costs of the fund.

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. Interest income supports General Fund appropriations set forth by the Annual Appropriations Act for the support of free public schools.

The fund provides for the establishment of a school bond reserve which consists of two accounts. For bonds issued prior to July 1, 2003, the old school bond reserve account is 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 bonds issued on or after July 1, 2003, the new school bond reserve account is funded in an amount equal to at least 1.0 percent of the aggregate issued and outstanding bonded indebtedness of counties, municipalities, or school districts for school purposes, 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 Annual Appropriations Act enacted by the State Legislature provides the basic framework for the operations of the General Fund.

Global Warming Solutions Fund (P.L. 2007, c.340)

Special Revenue Fund

Revenue in this fund is generated quarterly from the sale of emission allowances. Disbursements are made to provide grants and financial assistance for efficiency projects and efforts to reduce greenhouse gases.

2007 Green Acres Fund (P.L. 2007, c.119)

General Fund

An amount of \$109 million of General Obligation bonds was authorized from the Green Acres, Farmland, Blue Acres, and Historic Preservation Bond Act of 2007 to provide monies for public acquisition and development of land for recreation and conservation purposes.

2009 Green Acres Fund (P.L. 2009, c.117)

General Fund

An amount of \$218 million of General Obligation bonds was authorized from the Green Acres, Water Supply and Floodplain Protection, and Farmland and Historic Preservation Bond Act of 2009 to provide monies for public acquisition and development of land for recreation and conservation purposes.

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

General 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 a 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)

General 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)

General 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 for 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. Sources of revenue are comprised of collections for Natural Resources Damages (NRDs, or past costs in site cleanups) and Responsible Party (RP, or future site cleanup costs). Collections also include oversight bills for cleanup as well as legal settlements for past costs of cleanup.

Health Benefits Program Fund - Local Education (P.L. 2007, c.103)

Pension Trust Fund

The State of New Jersey provides medical and prescription drug coverage to members of the Public Employees' Retirement System, Teachers' Pension and Annuity Fund, and the Alternate Benefit Program who retire from a board of education or county college with 25 years of service or on a disability retirement. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare Parts A and B by paying the cost of the insurance for themselves and their covered dependents. Also, education employees are eligible for the Prescription Drug Program coverage after 60 days of employment.

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

Pension Trust Fund

The Health Benefits Program Fund, which includes the Prescription Drug Program Fund (N.J.S.A. 52:14-17.29) provides medical and prescription drug coverage to active and retired local government employees who are qualified members of the Public Employees' Retirement System, Teachers' Pension and Annuity Fund, and the Alternate Benefit Program who retire from a board of education or county college with 25 years of service or are on a disability retirement. Active employees may enroll in the preferred provider organization which includes two options named NJ DIRECT10 and NJ DIRECT15 or a health maintenance organization (HMO) plan. An HMO provides employees with complete coverage including wellness and preventative care for medical services provided by affiliated physicians and hospitals. NJ DIRECT is a preferred provider organization that combines managed care with the option of reimbursement for services performed by out of network physicians, hospitals, or laboratories. An active local employee or dependent is required to pay a co-payment when visiting an HMO or NJ DIRECT affiliated physician. The prescription drug 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. This program covers the full cost of a prescription item dispensed by a licensed participating pharmacy, less a co-payment for eligible prescription and prescription refill. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program by paying the cost of the insurance for themselves and their covered dependents.

Health Benefits Program Fund – State (N.J.S.A. 52:14-14.25 et seq.)

Pension Trust Fund

The Health Benefits Program Fund, which includes the Prescription Drug Program Fund (N.J.S.A. 52:14-17.29), provides medical and prescription drug coverage to qualified active and retired State employees, including employees of certain independent agencies, such as colleges and universities. Active employees may enroll in NJ DIRECT15 or a health maintenance organization (HMO) plan. Most active employees pay 1.5 percent of salary for State Health Benefits Plan medical coverage regardless of the chosen plan or selected level of coverage. An HMO provides employees with complete coverage including wellness and preventive care for medical services provided by affiliated physicians and hospitals. NJ DIRECT15 is a preferred provider organization that combines managed care with the option of reimbursement for services performed by out of network physicians, hospitals, or laboratories. An active State employee or a dependent is required to pay a co-payment when visiting an HMO or NJ DIRECT15 affiliated physician. The prescription drug 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. This program covers the full cost of a prescription item dispensed by a licensed participating pharmacy, less a co-payment for eligible prescription and prescription refill.

Under P.L. 1977, c.136, the State pays for the health insurance coverage including prescription drug coverage of all enrolled retired State employees whose pensions are based upon 25 years or more of credited service or a disability retirement regardless of years of service, if earned prior to July 1, 2007. State retirees who earn their 25 years after July 1, 2007 or go out on a disability retirement after July 1, 2007 are subject to a 1.5 percent of their pension allowance if they do not participate in the retiree wellness program. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program by paying the cost of the insurance for themselves and their covered dependents.

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

Special Revenue Fund

This fund is comprised of revenues from alcohol, cigarette and tobacco taxes, HMO assessments, hospital assessments, cosmetic surgery taxes, ambulatory facility fees, General Fund appropriations, interest, and penalties. Monies are used to distribute charity and other uncompensated care disproportionate share payments to hospitals; provide subsidies for the Family Care-CHIP 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)

General 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)

General 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, non-profit 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)

General Fund

An amount of \$10 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation, and Blue Acres Bond Act of 1995. This fund provides matching grants to assist State agencies or entities, local government units, and qualified tax-exempt, non-profit organizations to meet historic preservation project costs.

2007 Historic Preservation Fund (P.L. 2007, c.119)

General Fund

An amount of \$6 million of General Obligation bonds was authorized from the Green Acres, Farmland, Blue Acres, and Historic Preservation Bond Act of 2007 for the purpose of providing State matching grants to assist State agencies or entities, local government units, and qualifying tax-exempt, non-profit organizations to meet the cost of preservation of historic properties.

2009 Historic Preservation Fund (P.L. 2009, c.117)

General Fund

An amount of \$12 million of General Obligation bonds was authorized from the Green Acres, Water Supply and Floodplain Protection, and Farmland and Historic Preservation Bond Act of 2009 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 cost of preservation of historic properties.

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

General Fund

The sum of \$3 million was appropriated 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 is funded from assessments to both the thoroughbred and standardbred industries based on their respective experience rating.

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

General 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. Monies are held in trust on behalf of the claimant until such time the claimant is released from State care.

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

General 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.

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.

Judiciary Superior Court - Miscellaneous Fund (N.J. Court Rules, Parts II, IV, V, VI, VIII)

General Fund

The purpose of this fund is to serve as a repository for the collection and disbursement of various fees, fines, and costs collected by court divisions of the Superior Court of New Jersey. These monies are separate and distinct from those included under the Superior Court of New Jersey Trust Fund.

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

General 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 and a portion of the Sales and Use Tax generated on the sale of paint.

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.

Long Term Obligation and Capital Expenditure Fund (P.L. 2008, c.22)

General Fund

Monies remaining in the fund have been appropriated for various capital construction projects throughout the State.

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 tax revenues collected on rooms, beverages, and amusements. These tax revenues are dedicated to the payment of debt service on bonds issued for the construction of the Convention Hall facilities, then to subsidize the Convention Center operating budget deficits. The remaining balances are available to provide housing opportunities for low and moderate income families.

Mandatory Continuing Legal Education Fund (R: 1:42)

Special Revenue Fund

This fund was established to assist the Supreme Court of New Jersey in the administration of the continuing legal education of attorneys holding license to practice in the State of New Jersey. Revenues are generated by payments made by continuing legal education providers and attorneys.

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

General 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.

Mortgage Servicing Settlement Fund

Special Revenue Fund

This fund was established for proceeds from the country's five largest mortgage loan servicers resulting from an agreement between these loan servicers, 49 state attorney generals, and the federal government. Payments to the states are to be used to help fund consumer protection and state foreclosure protection efforts. The State will spend its share of the settlement proceeds on one or more of the following programs; Affordable Housing, Local Planning Services, Developmental Disabilities Residential Services, State Rental Assistance Program, Homelessness Prevention, Shelter Assistance, Community Based Senior Programs, Mental Health Residential Programs, Social Services for the Homeless, and/or Temporary Assistance for Needy Families.

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. The remainder was used to make capital improvements to Motor Vehicle Commission facilities.

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 certified redevelopment agreement related to the closure, remediation, and redevelopment of municipal landfill sites. 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)

General 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 into 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 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)

General Fund

An amount of \$15 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation, 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)

General Fund

This fund annually receives a General Fund appropriation. The appropriation, as well as accumulated investment earnings, shall be used for capital facilities projects that improve cultural or historical properties and facilities; endowment development; and payments to ensure the institutional and financial stability of qualified organizations in New Jersey. A qualified organization is defined as a tax-exempt, non-profit organization whose primary mission is to promote the performing, visual, and creative arts in New Jersey, or to promote or preserves history and humanities in New Jersey.

New Jersey Federal-State Rural Rehabilitation Fund (N.J.S.A. 52:18A-1 et seq.)

General Fund

This fund was established to receive monies from the federal government which are available for loans to farmers in New Jersey.

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

General 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)

General 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)

General Fund

An amount of \$115 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation, and 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)

General 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)

General 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)

General Fund

An amount of \$135 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation, 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)

General Fund

An amount of \$15 million of General Obligation bonds was authorized from the Green Acres, Farmland and Historic Preservation, 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 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 \$10 annually.

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. The annual payment required is \$25 for attorneys in their third or fourth year of admission to the Bar, and \$50 for attorneys in their fifth through forty-ninth years.

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

General 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 pari-mutuel 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 Development Authority

Special Revenue Fund

The New Jersey Schools Development Authority, as successor to the New Jersey Schools Construction Corporation, functions solely for the construction of schools in areas formerly known as "Abbott Districts." The New Jersey Schools Development Authority is an independent authority that is in, but not of, the Department of the Treasury. Legislation that established the New Jersey Schools Development Authority encompassed a package of statutory amendments on program and governance reform. The New Jersey Economic Development Authority is responsible for financing New Jersey Schools Development Authority projects. The New Jersey Economic Development Authority has been legislatively authorized to issue \$12.5 billion of bonds on behalf of the New Jersey Schools Development Authority.

In 1998, the New Jersey Supreme Court ruled in the Abbott v. Burke case that the State must provide 100 percent funding for all school renovation and construction projects in special-needs school districts. According to the Court, aging, unsafe and overcrowded buildings prevented children from receiving the "thorough and efficient" education required under the New Jersey Constitution. In response, the New Jersey Educational Facilities Construction and Financing Act was enacted on July 18, 2000, in order to create the New Jersey Schools Construction Corporation to effectively launch the School Construction Program. Full funding for approved projects was authorized for the 31 special-needs districts, known as Abbotts. Grants totaling 40 percent of eligible costs were made available to the remaining districts, now known as Regular Operating Districts. Overall, the act authorized \$9.9 billion in funding for the Abbotts districts, \$2.5 billion for Regular Operating Districts, and \$100 million for vocational districts.

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

Special Revenue Fund

Receipts from taxes and penalties levied on 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. Each worker and employer shall contribute to the fund an amount equal to 0.025 percent of the workers' wages based on an annual wage limit. These funds will reduce contributions to the Unemployment Compensation Fund.

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

Agency Fund

The Pension Adjustment Fund (PAF) is a pay-as-you-go multiple-employer defined benefit plan which was established in 1958 under the provisions of N.J.S.A. 43:3B. The PAF provides a cost-of-living increase through a yearly State appropriation which is disbursed monthly to the Consolidated Police and Firemen's Pension Fund, Prison Officers' Pension Fund, and the Central Pension Fund.

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)

General 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

This fund was established to fund the implementation of a comprehensive pollution prevention program which integrates the air pollution, water pollution, and hazardous waste management programs. The fund is credited with a \$2 per employee fee imposed upon employers and collected by the New Jersey Department of Labor.

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

This fund accounts for revenues from the New Jersey Gross Income Tax and a portion of the New Jersey Sales and Use Tax. Revenues realized are dedicated by the State Constitution. 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. P.L. 2006, c.44 increased the Sales and Use Tax rate to seven percent from six percent. Of the additional one percent, one half of a percent was dedicated to the Property Tax Relief Fund. 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 planning, construction, reconstruction, development, erection, acquisition, extension, improvement, rehabilitation, and equipping the 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 developmentally disabled, \$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 intellectually disabled. 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 that provide Medicaid funded 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.

Remediation Guarantee Fund (P.L. 1993, c. 139)

Special Revenue Fund

The fund was established in order to remediate, or contract for the remediation of, any real property for which a person was required to establish a remediation funding source pursuant to section 25 of P.L. 1993, c.139, and where that person fails to conduct or properly conduct that remediation. The remediation funding source surcharge shall be in an amount equal to 1% of the required amount of the remediation funding source required to be maintained. An amount of \$5 million was appropriated from the Hazardous Discharge Fund of 1986.

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

General 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.

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)

General 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

Worker and employer deposits that are subject to the contribution section on taxable wages under the State's unemployment compensation law are recorded in this 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, family leave 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)

General 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 of New Jersey Tischler Memorial Fund (N.J.S.A. 52:18A-1 et seq.)

General Fund

This fund was established under the authority of the State Treasurer in accordance with the terms of a bequest to the State of New Jersey. The principal amount of the bequest is to be invested in a prudent manner and the income from such investment is to be used for library materials.

State-Owned Real Property Fund (P.L. 2007, c.108)

Special Revenue Fund

Proceeds from the sale of surplus, State-owned real property are deposited into this fund. The monies in the fund are dedicated only for the relief of State debt or to assist in funding capital improvement projects.

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

Special Revenue Fund

Beginning on April 1, 2008, a \$3.00 per ton tax is levied on the owner or operator of every solid waste facility as well as on solid waste collectors that transport solid waste for out-of-state disposal. Monies in the fund are used for: direct recycling grants to counties and municipalities; aid to counties for preparing, revising, and implementing solid waste management plans; State recycling program planning and program funding; aid to counties for public information and education programs concerning recycling programs; and for State grants to institutions of higher education to conduct research in recycling.

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)

General 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 cost 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. Disbursements from the fund are authorized by court order.

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

Pension Trust Fund

Any active, contributing member of several 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 (P.L. 2002, c.152)

Special Revenue Fund

The monies in this fund are used for basic skills training, reemployment services, and training programs for displaced and disadvantaged workers. Each worker shall contribute 0.0175 percent of their wages based on an annual wage limit 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

This fund's designated purpose is to provide retirement benefits, death, disability and medical benefits to certain qualified members. Membership in the fund is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, and employees of the Department of Education who have titles that are unclassified, professional, and certified. This fund is maintained on an actuarial reserve basis.

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

Special Revenue Fund

The Tobacco Settlement Financing Corporation has been established in, but not of, the Department of the Treasury. The State sold to the corporation rights, title, and interest in, and the right to receive 76.26 percent of the amounts payable under the 1998 Master Settlement Agreement (MSA) reached between 46 states and the major tobacco companies. Receipts (76.26 percent) under the MSA are pledged to the bondholders, with the remaining 23.74 percent as well as any unpledged revenue available to the State.

Tobacco Settlement Fund (General Provisions of Annual Appropriations Act)

Special Revenue Fund

Receipts equaling 23.74 percent as well as any unpledged revenues from the Master Settlement Agreement (MSA) reached between 46 states and the major tobacco companies are deposited into this fund and made available to the General Fund.

Tourism Improvement and Development District Act (P.L. 1992, c.165)

Special Revenue Fund

This fund accounts for a tax of up to 2 percent on predominantly tourism related retail receipts and an assessment of 1.85 percent. Amounts are expended to promote economic growth and employment related to a tourism economy, and to encourage tourism improvement and development districts to finance the acquisition, maintenance, operation, and support of convention center facilities.

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. Revenues are generated by payments made by members of the Bar of the State of New Jersey and sponsors of Continuing Legal Education (CLE) programs.

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

Special Revenue Fund

All monies received, as abandoned child support are deposited into this fund. Each year, 45 days after the receipt of such funds, payments are made to the Judiciary consisting of the Federal Government's Title IV-D share. The remaining portions are 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 are deposited in this fund. Each year 75 percent of the deposits received from a respective county are paid to that county. The remaining portion is 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 Personal Property Trust Fund (P.L. 1989, c.58)

General Fund

The funds received by the State from holders reporting unclaimed property to the State Treasurer, and monies remitted to the Unclaimed Property administrator as a result of audit findings, are deposited into the Unclaimed Personal Property Trust Fund (UPPTF). The Unclaimed Property program established by the State Legislature essentially provides that after certain periods of time have expired during which monies have remained inactive or unclaimed or instruments have remained outstanding or unnegotiated, a presumption arises that the property has been abandoned. The abandonment period for bank accounts (savings, checking, and certificates of deposit), bank checks, money orders, travelers checks, credits, accounts payable, and dividend checks is three years. Payroll checks, utility deposits, and funds held by governmental agencies are deemed abandoned after one year. Insurance funds relating to annuities and matured life insurance policies are considered abandoned after three years. Life insurance proceeds payable as a result of an insured attaining limiting age are abandoned after two years.

Once unclaimed property is received by the State, the State Treasurer serves as the custodian, conservator, and trustee of the unclaimed property for the benefit of the original or apparent owner. Unless the administrator deems it prudent and advisable to do otherwise, 75 percent of all funds received shall be transferred to the General State Fund. The remaining portion shall be retained in the trust fund, administered and invested by the State Treasurer, and used to pay claims duly presented and allowed and all expenses and costs incurred by the State of New Jersey.

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 is 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.

Unemployment Compensation Interest Repayment Fund (N.J.S.A. 21-14.3)

Special Revenue Fund

This fund shall be used solely for the purpose of paying interest due on advances made by the federal government to the State of New Jersey Unemployment Trust Fund. A special assessment on applicable employers shall be deposited into this fund and used to pay interest expenses. Any residual balances may be transferred to the Unemployment Compensation Auxiliary Fund.

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 of New Jersey 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. Revenues are derived from General Fund appropriations, as well as contributions from University affiliated hospitals and from University faculty members.

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

General 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. Revenues consist of General Fund appropriations and interest on loan repayments.

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)

General Fund

An amount of \$45 million was authorized for the purpose of making zero percent 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)

General 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)

General 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.

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

General 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

P.L. 1986, c.144 created a surtax on the corporate business tax to be deposited into the Hazardous Discharge Site Cleanup Fund. Of the amount deposited, \$60 million was transferred to this fund to provide 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, Department of Environmental Protection, Department of Labor and Workforce Development, and the Department of the Treasury in connection with the Act's provisions.