

*Combining
Financial Statements*

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2014**

	<u>General Fund</u>	<u>Beaches and Harbor Fund</u>	<u>Building Our Future Fund</u>
ASSETS			
Cash and cash equivalents	\$ 72,310,650	\$ 6,405	\$ 13,847,553
Investments	177,037,532	906,087	53,985,470
Receivables, net of allowances for uncollectibles			
Federal government	664,109,525	-	-
Departmental accounts	2,800,339,168	-	-
Loans	24,761,606	-	-
Other	147,777,976	-	-
Due from other funds	839,687,177	-	-
Other	8,453,254	-	-
Total Assets	<u>\$ 4,734,476,888</u>	<u>\$ 912,492</u>	<u>\$ 67,833,023</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 1,567,312,257	\$ -	\$ 12,193,515
Unearned revenue	461,412,044	-	-
Due to other funds	240,598,122	139	117,324
Other	127,401,727	-	-
Total Liabilities	<u>2,396,724,150</u>	<u>139</u>	<u>12,310,839</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	85,492,994	912,353	55,522,184
Committed	1,957,156,224	-	-
Unassigned	295,103,520	-	-
Total Fund Balances	<u>2,337,752,738</u>	<u>912,353</u>	<u>55,522,184</u>
Total Liabilities and Fund Balances	<u>\$ 4,734,476,888</u>	<u>\$ 912,492</u>	<u>\$ 67,833,023</u>

<u>Clean Waters Fund</u>	<u>Cultural Centers and Historic Preservation Fund</u>	<u>2003 Dam, Lake and Stream Project Revolving Loan Fund</u>	<u>2003 Dam, Lake, Stream and Flood Control Project Fund</u>
\$ 52,829	\$ 44,745	\$ 1,285,248	\$ 334,213
10,658	22,062	34,167,253	9,028,929
-	-	-	-
-	-	300	-
-	-	47,400,155	-
-	12,000	220,473	-
-	-	-	-
-	-	-	-
<u>\$ 63,487</u>	<u>\$ 78,807</u>	<u>\$ 83,073,429</u>	<u>\$ 9,363,142</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
16	100,177	-	12,479
-	-	-	-
<u>16</u>	<u>100,177</u>	<u>-</u>	<u>12,479</u>
-	-	-	-
63,471	-	83,073,429	9,350,663
-	-	-	-
-	(21,370)	-	-
<u>63,471</u>	<u>(21,370)</u>	<u>83,073,429</u>	<u>9,350,663</u>
<u>\$ 63,487</u>	<u>\$ 78,807</u>	<u>\$ 83,073,429</u>	<u>\$ 9,363,142</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2014**

	1992 Dam Restoration and Clean Waters Trust Fund	1989 Development Potential Bank Transfer Fund	Developmental Disabilities Waiting List Reduction Fund
ASSETS			
Cash and cash equivalents	\$ 5,196,846	\$ 76,937	\$ 212,986
Investments	4,953,963	639,376	1,081,898
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	7,101,216	-	-
Other	19,685	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 17,271,710</u>	<u>\$ 716,313</u>	<u>\$ 1,294,884</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	39,947	2,506
Other	-	-	-
Total Liabilities	<u>-</u>	<u>39,947</u>	<u>2,506</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	17,271,710	676,366	1,292,378
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>17,271,710</u>	<u>676,366</u>	<u>1,292,378</u>
Total Liabilities and Fund Balances	<u>\$ 17,271,710</u>	<u>\$ 716,313</u>	<u>\$ 1,294,884</u>

<u>Dredging and Containment Facility Fund</u>	<u>1996 Economic Development Site Fund</u>	<u>Emergency Flood Control Fund</u>	<u>Emergency Services Fund</u>
\$ 16,704	\$ 155,599	\$ 58,654	\$ 603,019
9,951,040	7,843	225,724	1,235,706
-	-	-	-
-	-	-	-
-	323,874	-	-
-	-	-	-
-	-	-	400,071
-	-	-	-
<u>\$ 9,967,744</u>	<u>\$ 487,316</u>	<u>\$ 284,378</u>	<u>\$ 2,238,796</u>
\$ -	\$ -	\$ -	\$ 7,865
-	-	-	-
811,373	-	267	-
-	-	-	-
<u>811,373</u>	<u>-</u>	<u>267</u>	<u>7,865</u>
-	-	-	-
9,156,371	487,316	284,111	-
-	-	-	2,230,931
-	-	-	-
<u>9,156,371</u>	<u>487,316</u>	<u>284,111</u>	<u>2,230,931</u>
<u>\$ 9,967,744</u>	<u>\$ 487,316</u>	<u>\$ 284,378</u>	<u>\$ 2,238,796</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2014**

	<u>1996 Environmental Cleanup Fund</u>	<u>1989 Farmland Preservation Fund</u>	<u>1992 Farmland Preservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 67,198	\$ 204,293	\$ 47,757
Investments	21,618,404	27,215	1,100
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 21,685,602</u>	<u>\$ 231,508</u>	<u>\$ 48,857</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 82	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>82</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	21,685,520	231,508	48,857
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>21,685,520</u>	<u>231,508</u>	<u>48,857</u>
Total Liabilities and Fund Balances	<u>\$ 21,685,602</u>	<u>\$ 231,508</u>	<u>\$ 48,857</u>

<u>1995 Farmland Preservation Fund</u>	<u>2007 Farmland Preservation Fund</u>	<u>2009 Farmland Preservation Fund</u>	<u>2007 Green Acres Fund</u>
\$ 67,248	\$ 247,336	\$ 432,044	\$ 341,165
1,020,940	19,042,467	28,767,606	25,741,753
-	-	-	1,857,483
-	-	-	-
-	-	-	2,724,695
-	-	-	3,835
-	-	-	-
-	-	-	-
<u>\$ 1,088,188</u>	<u>\$ 19,289,803</u>	<u>\$ 29,199,650</u>	<u>\$ 30,668,931</u>
\$ 13,508	\$ -	\$ 149,591	\$ 43,118
-	-	-	-
-	911,763	-	-
-	-	-	-
<u>13,508</u>	<u>911,763</u>	<u>149,591</u>	<u>43,118</u>
-	-	-	-
1,074,680	18,378,040	29,050,059	30,625,813
-	-	-	-
-	-	-	-
<u>1,074,680</u>	<u>18,378,040</u>	<u>29,050,059</u>	<u>30,625,813</u>
<u>\$ 1,088,188</u>	<u>\$ 19,289,803</u>	<u>\$ 29,199,650</u>	<u>\$ 30,668,931</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2014**

	<u>2009 Green Acres Fund</u>	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>
ASSETS			
Cash and cash equivalents	\$ 1,102,661	\$ 1,281,985	\$ 710
Investments	51,100,348	35,249,051	180,452
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	747,436	22,002,492	-
Other	-	105,464	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 52,950,445</u>	<u>\$ 58,638,992</u>	<u>\$ 181,162</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 69,868	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	213
Other	-	-	-
Total Liabilities	<u>69,868</u>	<u>-</u>	<u>213</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	52,880,577	58,638,992	180,949
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>52,880,577</u>	<u>58,638,992</u>	<u>180,949</u>
Total Liabilities and Fund Balances	<u>\$ 52,950,445</u>	<u>\$ 58,638,992</u>	<u>\$ 181,162</u>

<u>1986 Hazardous Discharge Fund</u>	<u>Higher Education Facility Renovation and Rehabilitation Fund</u>	<u>1992 Historic Preservation Fund</u>	<u>1995 Historic Preservation Fund</u>
\$ 1,034,456	\$ 16,353	\$ 19,537	\$ 29,783
29,622,393	121,557	11,045	29,758
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 30,656,849</u>	<u>\$ 137,910</u>	<u>\$ 30,582</u>	<u>\$ 59,541</u>
\$ 704	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
<u>704</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
30,656,145	137,910	30,582	59,541
-	-	-	-
-	-	-	-
<u>30,656,145</u>	<u>137,910</u>	<u>30,582</u>	<u>59,541</u>
<u>\$ 30,656,849</u>	<u>\$ 137,910</u>	<u>\$ 30,582</u>	<u>\$ 59,541</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2014**

	2007 Historic Preservation Fund	2009 Historic Preservation Fund	Historic Preservation Revolving Loan Fund
ASSETS			
Cash and cash equivalents	\$ 377,582	\$ 107,381	\$ 485,106
Investments	3,263,812	2,292,783	3,957,211
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	22,547
Other	-	-	100
Due from other funds	-	-	-
Other	-	-	-
Total Assets	\$ 3,641,394	\$ 2,400,164	\$ 4,464,964
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 39,347	\$ 160,196	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	39,347	160,196	-
Fund Balances			
Nonspendable	-	-	-
Restricted	3,602,047	2,239,968	4,464,964
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	3,602,047	2,239,968	4,464,964
Total Liabilities and Fund Balances	\$ 3,641,394	\$ 2,400,164	\$ 4,464,964

<u>Housing Assistance Fund</u>	<u>Jobs, Education and Competitiveness Fund</u>	<u>Judiciary Superior Court - Miscellaneous Fund</u>	<u>1996 Lake Restoration Fund</u>
\$ 650,815	\$ 33,037	\$ 189,585	\$ 752,367
4,112,439	4,862	973,061	351,235
-	-	-	-
-	-	-	-
1,554,593	-	-	347,856
380	-	-	1,275
-	-	-	-
-	-	-	-
<u>\$ 6,318,227</u>	<u>\$ 37,899</u>	<u>\$ 1,162,646</u>	<u>\$ 1,452,733</u>
\$ -	\$ -	\$ 1,160,347	\$ -
-	-	-	-
5,243	40	2,299	-
-	-	-	-
<u>5,243</u>	<u>40</u>	<u>1,162,646</u>	<u>-</u>
-	-	-	-
6,312,984	37,859	-	1,452,733
-	-	-	-
-	-	-	-
<u>6,312,984</u>	<u>37,859</u>	<u>-</u>	<u>1,452,733</u>
<u>\$ 6,318,227</u>	<u>\$ 37,899</u>	<u>\$ 1,162,646</u>	<u>\$ 1,452,733</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2014**

	Long Term Obligation and Capital Expenditure Fund	Mortgage Assistance Fund	Natural Resources Fund
ASSETS			
Cash and cash equivalents	\$ -	\$ 459,274	\$ 2,340
Investments	-	49,717	834,244
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	8,423,173	-
Other	-	532,541	-
Due from other funds	3,558,079	-	-
Other	-	-	-
Total Assets	<u>\$ 3,558,079</u>	<u>\$ 9,464,705</u>	<u>\$ 836,584</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 12,625	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	532,614	904
Other	-	-	-
Total Liabilities	<u>12,625</u>	<u>532,614</u>	<u>904</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	8,932,091	835,680
Committed	3,545,454	-	-
Unassigned	-	-	-
Total Fund Balances	<u>3,545,454</u>	<u>8,932,091</u>	<u>835,680</u>
Total Liabilities and Fund Balances	<u>\$ 3,558,079</u>	<u>\$ 9,464,705</u>	<u>\$ 836,584</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>	<u>1989 New Jersey Green Acres Fund</u>
\$ 686,706	\$ 263,094	\$ 362	\$ 66,163
4,730,423	21,236,375	700,799	864,694
-	-	-	-
-	-	-	-
468,713	-	-	-
2,946	47,135	-	-
-	-	-	-
-	-	-	-
<u>\$ 5,888,788</u>	<u>\$ 21,546,604</u>	<u>\$ 701,161</u>	<u>\$ 930,857</u>
\$ -	\$ 25,910	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>25,910</u>	<u>-</u>	<u>-</u>
-	20,000,000	-	-
5,888,788	-	-	930,857
-	1,520,694	701,161	-
-	-	-	-
<u>5,888,788</u>	<u>21,520,694</u>	<u>701,161</u>	<u>930,857</u>
<u>\$ 5,888,788</u>	<u>\$ 21,546,604</u>	<u>\$ 701,161</u>	<u>\$ 930,857</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2014**

	<u>1992 New Jersey Green Acres Fund</u>	<u>1995 New Jersey Green Acres Fund</u>	<u>1989 New Jersey Green Trust Fund</u>
ASSETS			
Cash and cash equivalents	\$ 99	\$ 10,039	\$ 1,322,762
Investments	467,964	97,717	36,317,762
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	15,087,520
Other	-	-	86,675
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 468,063</u>	<u>\$ 107,756</u>	<u>\$ 52,814,719</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	468,063	107,756	52,814,719
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>468,063</u>	<u>107,756</u>	<u>52,814,719</u>
Total Liabilities and Fund Balances	<u>\$ 468,063</u>	<u>\$ 107,756</u>	<u>\$ 52,814,719</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>	<u>New Jersey Local Development Financing Fund</u>
\$ 3,215,990	\$ 3,589,237	\$ -	\$ -
7,335,054	5,541,044	4,149	34,891,808
-	-	-	-
-	-	-	-
14,951,946	25,498,075	-	16,248,995
122,908	152,672	-	62,862
-	-	-	-
-	-	-	-
<u>\$ 25,625,898</u>	<u>\$ 34,781,028</u>	<u>\$ 4,149</u>	<u>\$ 51,203,665</u>
\$ -	\$ -	\$ -	\$ 40,400
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>40,400</u>
-	-	-	-
25,625,898	34,781,028	4,149	51,163,265
-	-	-	-
-	-	-	-
<u>25,625,898</u>	<u>34,781,028</u>	<u>4,149</u>	<u>51,163,265</u>
<u>\$ 25,625,898</u>	<u>\$ 34,781,028</u>	<u>\$ 4,149</u>	<u>\$ 51,203,665</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2014**

	<u>Pinelands Infrastructure Trust Fund</u>	<u>Resource Recovery and Solid Waste Disposal Facility Fund</u>	<u>Shore Protection Fund</u>
ASSETS			
Cash and cash equivalents	\$ 404,239	\$ 33,533	\$ 6,869
Investments	8,595,697	462,186	5,971,887
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	609,117	-	82,281
Other	7,089	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 9,616,142</u>	<u>\$ 495,719</u>	<u>\$ 6,061,037</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	6,550
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>6,550</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	9,616,142	495,719	6,054,487
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>9,616,142</u>	<u>495,719</u>	<u>6,054,487</u>
Total Liabilities and Fund Balances	<u>\$ 9,616,142</u>	<u>\$ 495,719</u>	<u>\$ 6,061,037</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>	<u>Unclaimed Personal Property Trust Fund</u>
\$ 59,431	\$ -	\$ 225,180	\$ -
140,120	608,389	5,859,196	147,528,268
-	-	-	-
-	-	-	3,491
-	-	-	-
-	-	-	-
-	-	-	292,094
-	-	-	-
<u>\$ 199,551</u>	<u>\$ 608,389</u>	<u>\$ 6,084,376</u>	<u>\$ 147,823,853</u>
\$ -	\$ -	\$ -	\$ 104,733,073
-	-	-	-
175	-	-	-
-	-	-	-
<u>175</u>	<u>-</u>	<u>-</u>	<u>104,733,073</u>
-	416,073	-	-
199,376	-	6,084,376	-
-	192,316	-	43,090,780
-	-	-	-
<u>199,376</u>	<u>608,389</u>	<u>6,084,376</u>	<u>43,090,780</u>
<u>\$ 199,551</u>	<u>\$ 608,389</u>	<u>\$ 6,084,376</u>	<u>\$ 147,823,853</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2014**

	Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund	1992 Wastewater Treatment Fund	Water Conservation Fund
ASSETS			
Cash and cash equivalents	\$ 2,387,704	\$ 714,430	\$ 87,938
Investments	12,933,349	17,282,191	704,468
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	6,760,030	25,054,902	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 22,081,083</u>	<u>\$ 43,051,523</u>	<u>\$ 792,406</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	833
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>833</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	22,081,083	43,051,523	791,573
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>22,081,083</u>	<u>43,051,523</u>	<u>791,573</u>
Total Liabilities and Fund Balances	<u>\$ 22,081,083</u>	<u>\$ 43,051,523</u>	<u>\$ 792,406</u>

2003 Water Resources and Wastewater Treatment Fund	Water Supply Fund	Eliminations	Total General Fund
\$ 729,516	\$ 885,191	\$ -	\$ 116,840,884
6,770,606	53,752,624	-	894,423,764
-	-	-	665,967,008
-	-	-	2,800,342,959
35,184,618	110,565,361	-	365,921,201
-	5,546	-	149,161,562
-	-	(10,629,615)	833,307,806
-	-	-	8,453,254
<u>\$ 42,684,740</u>	<u>\$ 165,208,722</u>	<u>\$ (10,629,615)</u>	<u>\$ 5,834,418,438</u>
\$ -	\$ 53,200	\$ -	\$ 1,686,015,606
-	-	-	461,412,044
-	3,954,870	(10,629,615)	236,468,239
-	-	-	127,401,727
<u>-</u>	<u>4,008,070</u>	<u>(10,629,615)</u>	<u>2,511,297,616</u>
-	-	-	20,416,073
42,684,740	161,200,652	-	999,185,039
-	-	-	2,008,437,560
-	-	-	295,082,150
<u>42,684,740</u>	<u>161,200,652</u>	<u>-</u>	<u>3,323,120,822</u>
<u>\$ 42,684,740</u>	<u>\$ 165,208,722</u>	<u>\$ (10,629,615)</u>	<u>\$ 5,834,418,438</u>

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>General Fund</u>	<u>Beaches and Harbor Fund</u>	<u>Building Our Future Fund</u>
REVENUES			
Taxes	\$ 14,360,802,999	\$ -	\$ -
Federal and other grants	13,152,361,673	-	-
Licenses and fees	1,243,583,350	-	-
Services and assessments	1,770,334,788	-	-
Investment earnings	1,135,187	140	117,324
Other	3,230,003,602	-	-
Total Revenues	<u>33,758,221,599</u>	<u>140</u>	<u>117,324</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	3,482,249,309	-	-
Physical and mental health	12,733,521,381	-	-
Educational, cultural, and intellectual development	3,976,435,717	-	51,055,962
Community development and environmental management	1,923,119,071	(908,353)	-
Economic planning, development, and security	5,606,187,017	-	-
Transportation programs	762,470,775	-	-
Government direction, management, and control	5,692,674,145	-	7,470,113
Special government services	348,763,820	-	-
Capital Outlay	221,844,642	-	-
Debt Service:			
Principal	243,445,000	-	-
Interest	111,822,468	-	-
Total Expenditures	<u>35,102,533,345</u>	<u>(908,353)</u>	<u>58,526,075</u>
Excess (deficiency) of revenues over expenditures	<u>(1,344,311,746)</u>	<u>908,493</u>	<u>(58,408,751)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	2,800,435,846	-	-
Transfers to other funds	(1,507,127,694)	(140)	(117,324)
Other sources	1,895,981,937	-	-
Payment to bond escrow agents	(1,556,215,150)	-	-
Total other financing sources (uses)	<u>1,633,074,939</u>	<u>(140)</u>	<u>(117,324)</u>
Net Change in Fund Balance	288,763,193	908,353	(58,526,075)
Fund Balances - July 1, 2013	<u>2,048,989,545</u>	<u>4,000</u>	<u>114,048,259</u>
Fund Balances - June 30, 2014	<u>\$ 2,337,752,738</u>	<u>\$ 912,353</u>	<u>\$ 55,522,184</u>

<u>Clean Waters Fund</u>	<u>Cultural Centers and Historic Preservation Fund</u>	<u>2003 Dam, Lake and Stream Project Revolving Loan Fund</u>	<u>2003 Dam, Lake, Stream and Flood Control Project Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
15	26	40,581	12,479
-	-	824,299	-
<u>15</u>	<u>26</u>	<u>864,880</u>	<u>12,479</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	255,000	4,040,451
-	-	-	-
7,486	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>7,486</u>	<u>-</u>	<u>255,000</u>	<u>4,040,451</u>
<u>(7,471)</u>	<u>26</u>	<u>609,880</u>	<u>(4,027,972)</u>
-	-	-	-
(15)	(26)	-	(12,479)
-	-	-	-
<u>(15)</u>	<u>(26)</u>	<u>-</u>	<u>(12,479)</u>
<u>(7,486)</u>	<u>-</u>	<u>609,880</u>	<u>(4,040,451)</u>
70,957	(21,370)	82,463,549	13,391,114
<u>\$ 63,471</u>	<u>\$ (21,370)</u>	<u>\$ 83,073,429</u>	<u>\$ 9,350,663</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>1992 Dam Restoration and Clean Waters Trust Fund</u>	<u>1989 Development Potential Bank Transfer Fund</u>	<u>Developmental Disabilities Waiting List Reduction Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	6,186	821	2,506
Other	84,578	-	-
Total Revenues	<u>90,764</u>	<u>821</u>	<u>2,506</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	1,406,474
Community development and environmental management	-	956,718	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	250,338	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>250,338</u>	<u>956,718</u>	<u>1,406,474</u>
Excess (deficiency) of revenues over expenditures	<u>(159,574)</u>	<u>(955,897)</u>	<u>(1,403,968)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	-	(39,947)	(2,506)
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(39,947)</u>	<u>(2,506)</u>
Net Change in Fund Balance	<u>(159,574)</u>	<u>(995,844)</u>	<u>(1,406,474)</u>
Fund Balances - July 1, 2013	<u>17,431,284</u>	<u>1,672,210</u>	<u>2,698,852</u>
Fund Balances - June 30, 2014	<u>\$ 17,271,710</u>	<u>\$ 676,366</u>	<u>\$ 1,292,378</u>

<u>Dredging and Containment Facility Fund</u>	<u>1996 Economic Development Site Fund</u>	<u>Emergency Flood Control Fund</u>	<u>Emergency Services Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	13,808,609
-	-	-	-
-	-	-	-
4,854	11	267	10,006
-	-	-	12,706
<u>4,854</u>	<u>11</u>	<u>267</u>	<u>13,831,321</u>
-	-	-	-
-	-	-	-
-	-	-	-
(6,590,131)	-	-	(11,344)
-	-	-	-
9,678	-	-	-
747,742	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>(5,832,711)</u>	<u>-</u>	<u>-</u>	<u>(11,344)</u>
<u>5,837,565</u>	<u>11</u>	<u>267</u>	<u>13,842,665</u>
-	-	-	-
(811,373)	-	(267)	(13,808,609)
-	-	-	-
-	-	-	-
<u>(811,373)</u>	<u>-</u>	<u>(267)</u>	<u>(13,808,609)</u>
<u>5,026,192</u>	<u>11</u>	<u>-</u>	<u>34,056</u>
4,130,179	487,305	284,111	2,196,875
<u>\$ 9,156,371</u>	<u>\$ 487,316</u>	<u>\$ 284,111</u>	<u>\$ 2,230,931</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>1996 Environmental Cleanup Fund</u>	<u>1989 Farmland Preservation Fund</u>	<u>1992 Farmland Preservation Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	25,552	34	1
Other	-	189,600	-
Total Revenues	<u>25,552</u>	<u>189,634</u>	<u>1</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	3,572	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	1,419,627	104	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,423,199</u>	<u>104</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(1,397,647)</u>	<u>189,530</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,397,647)</u>	<u>189,530</u>	<u>1</u>
Fund Balances - July 1, 2013	<u>23,083,167</u>	<u>41,978</u>	<u>48,856</u>
Fund Balances - June 30, 2014	<u>\$ 21,685,520</u>	<u>\$ 231,508</u>	<u>\$ 48,857</u>

<u>1995 Farmland Preservation Fund</u>	<u>2007 Farmland Preservation Fund</u>	<u>2009 Farmland Preservation Fund</u>	<u>2007 Green Acres Fund</u>	<u>2009 Green Acres Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,207	23,920	46,196	36,754	76,699
-	-	-	28,716	-
<u>1,207</u>	<u>23,920</u>	<u>46,196</u>	<u>65,470</u>	<u>76,699</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
54,761	2,595,519	16,577,133	11,087,419	24,201,745
-	-	-	-	-
-	-	-	-	-
5,799	-	4,110,268	2,053,833	7,136,286
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>60,560</u>	<u>2,595,519</u>	<u>20,687,401</u>	<u>13,141,252</u>	<u>31,338,031</u>
<u>(59,353)</u>	<u>(2,571,599)</u>	<u>(20,641,205)</u>	<u>(13,075,782)</u>	<u>(31,261,332)</u>
-	-	-	-	-
-	(911,763)	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(911,763)	-	-	-
<u>(59,353)</u>	<u>(3,483,362)</u>	<u>(20,641,205)</u>	<u>(13,075,782)</u>	<u>(31,261,332)</u>
1,134,033	21,861,402	49,691,264	43,701,595	84,141,909
<u>\$ 1,074,680</u>	<u>\$ 18,378,040</u>	<u>\$ 29,050,059</u>	<u>\$ 30,625,813</u>	<u>\$ 52,880,577</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>	<u>1986 Hazardous Discharge Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	39,105	213	35,012
Other	515,787	-	-
Total Revenues	<u>554,892</u>	<u>213</u>	<u>35,012</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	1,044,721	-	8,087
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	701,069	-	745,476
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,745,790</u>	<u>-</u>	<u>753,563</u>
Excess (deficiency) of revenues over expenditures	<u>(1,190,898)</u>	<u>213</u>	<u>(718,551)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	-	(213)	-
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(213)</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,190,898)</u>	<u>-</u>	<u>(718,551)</u>
Fund Balances - July 1, 2013	<u>59,829,890</u>	<u>180,949</u>	<u>31,374,696</u>
Fund Balances - June 30, 2014	<u>\$ 58,638,992</u>	<u>\$ 180,949</u>	<u>\$ 30,656,145</u>

Higher Education Facility Renovation and Rehabilitation Fund	1992 Historic Preservation Fund	1995 Historic Preservation Fund	2007 Historic Preservation Fund	2009 Historic Preservation Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
143	13	35	4,711	3,294
-	-	-	-	-
<u>143</u>	<u>13</u>	<u>35</u>	<u>4,711</u>	<u>3,294</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	710,198	1,004,745
-	-	-	-	-
-	-	-	298,782	448,393
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,008,980	1,453,138
143	13	35	(1,004,269)	(1,449,844)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
143	13	35	(1,004,269)	(1,449,844)
137,767	30,569	59,506	4,606,316	3,689,812
<u>\$ 137,910</u>	<u>\$ 30,582</u>	<u>\$ 59,541</u>	<u>\$ 3,602,047</u>	<u>\$ 2,239,968</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	Historic Preservation Revolving Loan Fund	Housing Assistance Fund	Jobs, Education and Competitiveness Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	4,691	4,863	40
Other	1,064	405,380	-
Total Revenues	<u>5,755</u>	<u>410,243</u>	<u>40</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	38,104	-	99,448
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>38,104</u>	<u>-</u>	<u>99,448</u>
Excess (deficiency) of revenues over expenditures	<u>(32,349)</u>	<u>410,243</u>	<u>(99,408)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	-	(5,243)	(40)
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(5,243)</u>	<u>(40)</u>
Net Change in Fund Balance	<u>(32,349)</u>	<u>405,000</u>	<u>(99,448)</u>
Fund Balances - July 1, 2013	<u>4,497,313</u>	<u>5,907,984</u>	<u>137,307</u>
Fund Balances - June 30, 2014	<u>\$ 4,464,964</u>	<u>\$ 6,312,984</u>	<u>\$ 37,859</u>

<u>1996 Lake Restoration Fund</u>	<u>Long Term Obligation and Capital Expenditure Fund</u>	<u>Mortgage Assistance Fund</u>	<u>Natural Resources Fund</u>	<u>1995 New Jersey Coastal Blue Acres Trust Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
415	-	74	904	5,966
7,571	-	532,540	-	9,928
<u>7,986</u>	<u>-</u>	<u>532,614</u>	<u>904</u>	<u>15,894</u>
-	156,712	-	-	-
-	-	-	-	-
-	2,374	-	-	-
-	-	205	(56,574)	-
-	-	-	-	-
-	-	-	-	-
-	162,400	-	-	594,507
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	321,486	205	(56,574)	594,507
<u>7,986</u>	<u>(321,486)</u>	<u>532,409</u>	<u>57,478</u>	<u>(578,613)</u>
-	-	-	-	-
-	(456,787)	(532,614)	(904)	-
-	-	-	-	-
-	-	-	-	-
-	(456,787)	(532,614)	(904)	-
<u>7,986</u>	<u>(778,273)</u>	<u>(205)</u>	<u>56,574</u>	<u>(578,613)</u>
1,444,747	4,323,727	8,932,296	779,106	6,467,401
<u>\$ 1,452,733</u>	<u>\$ 3,545,454</u>	<u>\$ 8,932,091</u>	<u>\$ 835,680</u>	<u>\$ 5,888,788</u>

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STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>New Jersey Cultural Trust Fund</u>	<u>New Jersey Federal- State Rural Rehabilitation Fund</u>	<u>1989 New Jersey Green Acres Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	167,307	828	1,108
Other	-	-	-
Total Revenues	<u>167,307</u>	<u>828</u>	<u>1,108</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	61,001
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	510,053	-	81,143
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>510,053</u>	<u>-</u>	<u>142,144</u>
Excess (deficiency) of revenues over expenditures	<u>(342,746)</u>	<u>828</u>	<u>(141,036)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	500,000	-	-
Transfers to other funds	-	-	-
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>500,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	157,254	828	(141,036)
Fund Balances - July 1, 2013	<u>21,363,440</u>	<u>700,333</u>	<u>1,071,893</u>
Fund Balances - June 30, 2014	<u>\$ 21,520,694</u>	<u>\$ 701,161</u>	<u>\$ 930,857</u>

<u>1992 New Jersey Green Acres Fund</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
190	115	38,923	9,766	5,840
-	-	278,407	341,432	518,802
<u>190</u>	<u>115</u>	<u>317,330</u>	<u>351,198</u>	<u>524,642</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	844	1,115,488	556,853	2,642,780
-	-	-	-	-
-	-	2,276,250	3,074,289	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	844	3,391,738	3,631,142	2,642,780
190	(729)	(3,074,408)	(3,279,944)	(2,118,138)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
190	(729)	(3,074,408)	(3,279,944)	(2,118,138)
467,873	108,485	55,889,127	28,905,842	36,899,166
<u>\$ 468,063</u>	<u>\$ 107,756</u>	<u>\$ 52,814,719</u>	<u>\$ 25,625,898</u>	<u>\$ 34,781,028</u>

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STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>1995 New Jersey Inland Blue Acres Fund</u>	<u>New Jersey Local Development Financing Fund</u>	<u>Pinelands Infrastructure Trust Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	8,684	-
Services and assessments	-	-	-
Investment earnings	5	19,512	10,328
Other	-	525,477	20,145
Total Revenues	<u>5</u>	<u>553,673</u>	<u>30,473</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	-	477,945	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	471,672
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>477,945</u>	<u>471,672</u>
Excess (deficiency) of revenues over expenditures	<u>5</u>	<u>75,728</u>	<u>(441,199)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>5</u>	<u>75,728</u>	<u>(441,199)</u>
Fund Balances - July 1, 2013	<u>4,144</u>	<u>51,087,537</u>	<u>10,057,341</u>
Fund Balances - June 30, 2014	<u>\$ 4,149</u>	<u>\$ 51,163,265</u>	<u>\$ 9,616,142</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
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
546	6,550	175	840	6,925
-	-	-	-	-
<u>546</u>	<u>6,550</u>	<u>175</u>	<u>840</u>	<u>6,925</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(1,076,486)	26,880	-	-
-	-	-	-	-
-	931,317	-	200,000	264,202
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(145,169)	26,880	200,000	264,202
<u>546</u>	<u>151,719</u>	<u>(26,705)</u>	<u>(199,160)</u>	<u>(257,277)</u>
-	-	-	-	-
-	(6,550)	(175)	-	-
-	-	-	-	-
-	-	-	-	-
-	(6,550)	(175)	-	-
<u>546</u>	<u>145,169</u>	<u>(26,880)</u>	<u>(199,160)</u>	<u>(257,277)</u>
495,173	5,909,318	226,256	807,549	6,341,653
<u>\$ 495,719</u>	<u>\$ 6,054,487</u>	<u>\$ 199,376</u>	<u>\$ 608,389</u>	<u>\$ 6,084,376</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<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	19,907,910	15,287	21,467
Other	159,733,883	15,785	-
Total Revenues	<u>179,641,793</u>	<u>31,072</u>	<u>21,467</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	2,903,146	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>2,903,146</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>176,738,647</u>	<u>31,072</u>	<u>21,467</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	(177,728,418)	-	-
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>(177,728,418)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(989,771)</u>	<u>31,072</u>	<u>21,467</u>
Fund Balances - July 1, 2013	<u>44,080,551</u>	<u>22,050,011</u>	<u>43,030,056</u>
Fund Balances - June 30, 2014	<u>\$ 43,090,780</u>	<u>\$ 22,081,083</u>	<u>\$ 43,051,523</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>
\$ -	\$ -	\$ -	\$ -	\$ 14,360,802,999
-	-	-	-	13,166,170,282
-	-	-	-	1,243,592,034
-	-	-	-	1,770,334,788
833	10,032	67,784	-	21,932,516
-	-	42,173	-	3,394,091,875
<u>833</u>	<u>10,032</u>	<u>109,957</u>	<u>-</u>	<u>33,956,924,494</u>
-	-	-	-	3,482,406,021
-	-	-	-	12,733,521,381
-	-	-	-	4,028,900,527
-	-	324,364	-	1,980,029,724
-	-	-	-	5,608,379,905
-	-	-	-	762,480,453
-	264,202	-	-	5,729,940,194
-	-	-	-	348,763,820
-	-	-	-	221,844,642
-	-	-	-	243,445,000
-	-	-	-	111,822,468
-	264,202	324,364	-	35,251,534,135
<u>833</u>	<u>(254,170)</u>	<u>(214,407)</u>	<u>-</u>	<u>(1,294,609,641)</u>
-	-	-	(198,891,097)	2,602,044,749
(833)	-	(3,954,870)	198,891,097	(1,506,627,693)
-	-	-	-	1,895,981,937
-	-	-	-	(1,556,215,150)
<u>(833)</u>	<u>-</u>	<u>(3,954,870)</u>	<u>-</u>	<u>1,435,183,843</u>
-	(254,170)	(4,169,277)	-	140,574,202
791,573	42,938,910	165,369,929	-	3,182,546,620
<u>\$ 791,573</u>	<u>\$ 42,684,740</u>	<u>\$ 161,200,652</u>	<u>\$ -</u>	<u>\$ 3,323,120,822</u>

**STATE OF NEW JERSEY
BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2014**

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 100,425,072	\$ 4,121,600	\$ 104,546,672
Investments	2,522,213,666	23,635,159	2,545,848,825
Receivables, net of allowances for uncollectibles			
Federal government	14,544,640	192,795,763	207,340,403
Departmental accounts	374,522,507	18,362,360	392,884,867
Loans	1,348,941,797	99,000,000	1,447,941,797
Other	135,997,889	19,494,964	155,492,853
Due from other funds	180,938,212	148,546,807	329,485,019
Other	11,117	-	11,117
Total Assets	<u>\$ 4,677,594,900</u>	<u>\$ 505,956,653</u>	<u>\$ 5,183,551,553</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 384,089,622	\$ 195,648,824	\$ 579,738,446
Unearned revenue	116,130,134	-	116,130,134
Due to other funds	512,306,686	177,436,041	689,742,727
Other	10,046,567	-	10,046,567
Total Liabilities	<u>1,022,573,009</u>	<u>373,084,865</u>	<u>1,395,657,874</u>
Fund Balances			
Restricted	3,365,274,095	15,776,963	3,381,051,058
Committed	289,747,796	117,094,825	406,842,621
Total Fund Balances	<u>3,655,021,891</u>	<u>132,871,788</u>	<u>3,787,893,679</u>
Total Liabilities and Fund Balances	<u>\$ 4,677,594,900</u>	<u>\$ 505,956,653</u>	<u>\$ 5,183,551,553</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, 2014

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
REVENUES			
Taxes	\$ 1,646,408,492	\$ -	\$ 1,646,408,492
Federal and other grants	126,996,430	1,064,307,115	1,191,303,545
Licenses and fees	128,324,491	-	128,324,491
Services and assessments	1,166,938,887	176,673	1,167,115,560
Investment earnings	2,659,822	28,391	2,688,213
Other	380,874,201	-	380,874,201
Total Revenues	<u>3,452,202,323</u>	<u>1,064,512,179</u>	<u>4,516,714,502</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	115,934,549	1,609,496	117,544,045
Physical and mental health	136,382,524	100,515	136,483,039
Educational, cultural, and intellectual development	474,298,857	-	474,298,857
Community development and environmental management	207,491,891	2,109,003	209,600,894
Economic planning, development, and security	1,008,626,180	-	1,008,626,180
Transportation programs	32,435,656	2,151,622,305	2,184,057,961
Government direction, management, and control	198,971,746	963,312	199,935,058
Special government services	170,377	-	170,377
Debt Service:			
Principal	517,095,000	-	517,095,000
Interest	880,962,045	-	880,962,045
Total Expenditures	<u>3,572,368,825</u>	<u>2,156,404,631</u>	<u>5,728,773,456</u>
Excess (deficiency) of revenues over expenditures	<u>(120,166,502)</u>	<u>(1,091,892,452)</u>	<u>(1,212,058,954)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	876,820,000	-	876,820,000
Transfers from other funds	1,508,081,307	1,178,025,991	2,686,107,298
Transfers to other funds	(2,816,196,494)	(313,411)	(2,816,509,905)
Other sources	350,956,736	-	350,956,736
Payment to escrow agents	(331,473,088)	-	(331,473,088)
Total other financing sources (uses)	<u>(411,811,539)</u>	<u>1,177,712,580</u>	<u>765,901,041</u>
Net Change in Fund Balance	<u>(531,978,041)</u>	<u>85,820,128</u>	<u>(446,157,913)</u>
Fund Balances - July 1, 2013	<u>4,186,999,932</u>	<u>47,051,660</u>	<u>4,234,051,592</u>
Fund Balances - June 30, 2014	<u>\$ 3,655,021,891</u>	<u>\$ 132,871,788</u>	<u>\$ 3,787,893,679</u>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014**

	<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	\$ 183,059	\$ 2,361,063	\$ 2,508,638
Investments	6,371,587	99,726	1,366,692
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	2,290,305	1,161,864
Loans	-	-	-
Other	-	-	-
Due from other funds	1,833,333	-	1,433,138
Other	-	-	-
Total Assets	<u>\$ 8,387,979</u>	<u>\$ 4,751,094</u>	<u>\$ 6,470,332</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 358,456	\$ 3,976,420	\$ 6,470,332
Unearned revenue	-	-	-
Due to other funds	4,243,087	774,674	-
Other	-	-	-
Total Liabilities	<u>4,601,543</u>	<u>4,751,094</u>	<u>6,470,332</u>
Fund Balances			
Restricted	-	-	-
Committed	3,786,436	-	-
Total Fund Balances	<u>3,786,436</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 8,387,979</u>	<u>\$ 4,751,094</u>	<u>\$ 6,470,332</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>
\$ 1,419,224	\$ 11,790	\$ 909,826	\$ 2,572,357
342,094	5,844,899	168,886	3,152,286
-	-	-	-
1,870,423	-	-	-
-	-	201,087	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 3,631,741</u>	<u>\$ 5,856,689</u>	<u>\$ 1,279,799</u>	<u>\$ 5,724,643</u>
\$ 2,198,603	\$ 842,048	\$ -	\$ 5,937
-	-	-	-
1,433,138	-	-	415,870
-	-	-	-
<u>3,631,741</u>	<u>842,048</u>	<u>-</u>	<u>421,807</u>
-	-	-	-
-	5,014,641	1,279,799	5,302,836
-	5,014,641	1,279,799	5,302,836
<u>\$ 3,631,741</u>	<u>\$ 5,856,689</u>	<u>\$ 1,279,799</u>	<u>\$ 5,724,643</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2014**

	<u>Casino Control Fund</u>	<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>
ASSETS			
Cash and cash equivalents	\$ 50,351	\$ -	\$ 224,185
Investments	-	-	3,264
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	8,561,938	20,892,891	-
Loans	-	-	-
Other	-	-	-
Due from other funds	5,068,202	23,751,223	-
Other	-	-	-
Total Assets	<u>\$ 13,680,491</u>	<u>\$ 44,644,114</u>	<u>\$ 227,449</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 4,763,986	\$ 17,681,173	\$ -
Unearned revenue	3,991,000	12,000	-
Due to other funds	-	-	227,449
Other	-	-	-
Total Liabilities	<u>8,754,986</u>	<u>17,693,173</u>	<u>227,449</u>
Fund Balances			
Restricted	-	-	-
Committed	<u>4,925,505</u>	<u>26,950,941</u>	<u>-</u>
Total Fund Balances	<u>4,925,505</u>	<u>26,950,941</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 13,680,491</u>	<u>\$ 44,644,114</u>	<u>\$ 227,449</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>
\$ 338,846	\$ 2,446,064	\$ 2,305,983	\$ 7,202,025
1,105,232	586,730	523,211	171,252,376
-	-	-	-
-	6,923,295	1,151,282	38,705,856
-	-	-	-
-	-	-	-
-	1,309,540	-	-
-	-	-	-
<u>\$ 1,444,078</u>	<u>\$ 11,265,629</u>	<u>\$ 3,980,476</u>	<u>\$ 217,160,257</u>
\$ -	\$ 18,334	\$ -	\$ 33,633,866
-	-	-	-
-	8,125,151	252	80,630,037
-	-	-	-
<u>-</u>	<u>8,143,485</u>	<u>252</u>	<u>114,263,903</u>
-	3,122,144	-	-
<u>1,444,078</u>	<u>-</u>	<u>3,980,224</u>	<u>102,896,354</u>
<u>1,444,078</u>	<u>3,122,144</u>	<u>3,980,224</u>	<u>102,896,354</u>
<u>\$ 1,444,078</u>	<u>\$ 11,265,629</u>	<u>\$ 3,980,476</u>	<u>\$ 217,160,257</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2014

	<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	\$ 8,185,576	\$ 301,308	\$ 2,471,730
Investments	15,523,660	6,292,280	9,870
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	3,171,695
Loans	153,613,780	-	-
Other	-	-	-
Due from other funds	2,127,134	-	-
Other	-	-	-
Total Assets	<u>\$ 179,450,150</u>	<u>\$ 6,593,588</u>	<u>\$ 5,653,295</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 3,548,104	\$ 5,653,295
Unearned revenue	2,127,134	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>2,127,134</u>	<u>3,548,104</u>	<u>5,653,295</u>
Fund Balances			
Restricted	177,323,016	-	-
Committed	-	3,045,484	-
Total Fund Balances	<u>177,323,016</u>	<u>3,045,484</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 179,450,150</u>	<u>\$ 6,593,588</u>	<u>\$ 5,653,295</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>
\$ 4,359,316	\$ 2,556,399	\$ 598,296	\$ 54,058
37,067,803	462,517	9,887,046	141,057,789
279,565	-	-	-
-	-	17,942,521	-
291,881,716	-	-	-
-	-	-	140,884
-	-	26	2,079,683
-	-	-	-
<u>\$ 333,588,400</u>	<u>\$ 3,018,916</u>	<u>\$ 28,427,889</u>	<u>\$ 143,332,414</u>
\$ 166,895	\$ 112,683	\$ -	\$ -
-	-	-	-
278,668	2,689	28,427,889	196,670
-	-	-	-
<u>445,563</u>	<u>115,372</u>	<u>28,427,889</u>	<u>196,670</u>
333,142,837	-	-	143,135,744
-	2,903,544	-	-
<u>333,142,837</u>	<u>2,903,544</u>	<u>-</u>	<u>143,135,744</u>
<u>\$ 333,588,400</u>	<u>\$ 3,018,916</u>	<u>\$ 28,427,889</u>	<u>\$ 143,332,414</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2014

	Garden State Farmland Preservation Trust Fund	Garden State Green Acres Preservation Trust Fund	Garden State Historic Preservation Trust Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 186,590	\$ 2,359,828	\$ 354,137
Investments	28,262,147	54,099,457	7,588,181
Receivables, net of allowances for uncollectibles			
Federal government	-	1,011,700	-
Departmental accounts	-	-	-
Loans	-	48,472,728	-
Other	-	262,019	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 28,448,737</u>	<u>\$ 106,205,732</u>	<u>\$ 7,942,318</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 244,146	\$ 84,646	\$ 28,562
Unearned revenue	-	-	-
Due to other funds	1,916,972	5,555,120	626,095
Other	-	-	-
Total Liabilities	<u>2,161,118</u>	<u>5,639,766</u>	<u>654,657</u>
Fund Balances			
Restricted	26,287,619	100,565,966	7,287,661
Committed	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>26,287,619</u>	<u>100,565,966</u>	<u>7,287,661</u>
Total Liabilities and Fund Balances	<u>\$ 28,448,737</u>	<u>\$ 106,205,732</u>	<u>\$ 7,942,318</u>

<u>Global Warming Solutions Fund</u>	<u>Gubernatorial Elections Fund</u>	<u>Hazardous Discharge Site Cleanup Fund</u>	<u>Health Care Subsidy Fund</u>	<u>Horse Racing Injury Compensation Fund</u>
\$ 291,965	\$ -	\$ 1,284,447	\$ 9,402,936	\$ 152,220
1,133,700	-	193,572,117	20,321,444	1,526
-	-	-	-	-
-	305,165	4,783,999	4,369,357	-
-	-	-	-	-
-	-	-	-	-
-	-	1,505	30,342,079	-
-	-	-	-	-
<u>\$ 1,425,665</u>	<u>\$ 305,165</u>	<u>\$ 199,642,068</u>	<u>\$ 64,435,816</u>	<u>\$ 153,746</u>
\$ -	\$ -	\$ 470,448	\$ -	\$ -
-	-	-	-	-
-	305,165	23,703,261	54,399,358	-
-	-	-	-	-
<u>-</u>	<u>305,165</u>	<u>24,173,709</u>	<u>54,399,358</u>	<u>-</u>
-	-	175,468,359	-	-
<u>1,425,665</u>	<u>-</u>	<u>-</u>	<u>10,036,458</u>	<u>153,746</u>
<u>1,425,665</u>	<u>-</u>	<u>175,468,359</u>	<u>10,036,458</u>	<u>153,746</u>
<u>\$ 1,425,665</u>	<u>\$ 305,165</u>	<u>\$ 199,642,068</u>	<u>\$ 64,435,816</u>	<u>\$ 153,746</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2014

	<u>Lead Hazard Control Assistance Fund</u>	<u>Luxury Tax Fund</u>	<u>Mandatory Continuing Legal Education Fund</u>
ASSETS			
Cash and cash equivalents	\$ 228,225	\$ 2,638,228	\$ 23,212
Investments	175,054	230,715	858,007
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	3,782	6,719,733	-
Loans	9,919,467	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 10,326,528</u>	<u>\$ 9,588,676</u>	<u>\$ 881,219</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 9,588,676	\$ 329,272
Unearned revenue	-	-	-
Due to other funds	77,912	-	-
Other	-	-	-
Total Liabilities	<u>77,912</u>	<u>9,588,676</u>	<u>329,272</u>
Fund Balances			
Restricted	-	-	-
Committed	10,248,616	-	551,947
Total Fund Balances	<u>10,248,616</u>	<u>-</u>	<u>551,947</u>
Total Liabilities and Fund Balances	<u>\$ 10,326,528</u>	<u>\$ 9,588,676</u>	<u>\$ 881,219</u>

<u>Medical Malpractice Self Insurance Fund</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>
\$ -	\$ 510,924	\$ 830,408	\$ 29,573	\$ 4,010
659,654	-	4,835,112	62,551,956	1,992,996
-	-	-	-	-
1,312,300	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,000,000	-	-	-	-
-	-	-	-	-
<u>\$ 3,971,954</u>	<u>\$ 510,924</u>	<u>\$ 5,665,520</u>	<u>\$ 62,581,529</u>	<u>\$ 1,997,006</u>
\$ 1,120,220	\$ 442,789	\$ 27,098	\$ 23,832,832	\$ 497,250
-	-	-	-	-
-	-	3,283,865	-	-
-	-	-	143,575	-
<u>1,120,220</u>	<u>442,789</u>	<u>3,310,963</u>	<u>23,976,407</u>	<u>497,250</u>
-	-	-	38,605,122	-
<u>2,851,734</u>	<u>68,135</u>	<u>2,354,557</u>	<u>-</u>	<u>1,499,756</u>
<u>2,851,734</u>	<u>68,135</u>	<u>2,354,557</u>	<u>38,605,122</u>	<u>1,499,756</u>
<u>\$ 3,971,954</u>	<u>\$ 510,924</u>	<u>\$ 5,665,520</u>	<u>\$ 62,581,529</u>	<u>\$ 1,997,006</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2014

	<u>New Jersey Lawyers' 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	\$ 11,853,864	\$ 833,515	\$ 1,070,533
Investments	13,416,023	1,884,431	280,839,089
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	23,025	-	1,287,688
Due from other funds	-	-	-
Other	11,117	-	-
Total Assets	<u>\$ 25,304,029</u>	<u>\$ 2,717,946</u>	<u>\$ 283,197,310</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 473,500	\$ 761	\$ 45,957,187
Unearned revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	6,400,990
Total Liabilities	<u>473,500</u>	<u>761</u>	<u>52,358,177</u>
Fund Balances			
Restricted	-	-	230,839,133
Committed	<u>24,830,529</u>	<u>2,717,185</u>	<u>-</u>
Total Fund Balances	<u>24,830,529</u>	<u>2,717,185</u>	<u>230,839,133</u>
Total Liabilities and Fund Balances	<u>\$ 25,304,029</u>	<u>\$ 2,717,946</u>	<u>\$ 283,197,310</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>	<u>Petroleum Overcharge Reimbursement Fund</u>
\$ 3,896,085	\$ 1,300,288	\$ 108,656	\$ -	\$ 378,916
17,562,882	16,272,710	445,014,387	32,689,858	2,861,634
-	-	13,253,375	-	-
1,402,390	-	-	29,797,592	-
-	-	-	-	-
6,679,319	-	-	-	-
596,367	1,625,246	37,237,214	5,468,174	-
-	-	-	-	-
<u>\$ 30,137,043</u>	<u>\$ 19,198,244</u>	<u>\$ 495,613,632</u>	<u>\$ 67,955,624</u>	<u>\$ 3,240,550</u>

\$ 383,990	\$ 266,211	\$ -	\$ 2,451,003	\$ -
-	-	-	-	-
16,737,859	9,144,062	148,519,371	18,508,553	420,512
-	-	616,260	-	-
<u>17,121,849</u>	<u>9,410,273</u>	<u>149,135,631</u>	<u>20,959,556</u>	<u>420,512</u>

-	-	346,478,001	46,996,068	-
13,015,194	9,787,971	-	-	2,820,038
<u>13,015,194</u>	<u>9,787,971</u>	<u>346,478,001</u>	<u>46,996,068</u>	<u>2,820,038</u>
<u>\$ 30,137,043</u>	<u>\$ 19,198,244</u>	<u>\$ 495,613,632</u>	<u>\$ 67,955,624</u>	<u>\$ 3,240,550</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2014

	<u>Pollution Prevention Fund</u>	<u>Real Estate Guaranty Fund</u>	<u>Remediation Guarantee Fund</u>
ASSETS			
Cash and cash equivalents	\$ 393,175	\$ 352,661	\$ 5,939,602
Investments	92,128	701,265	11,135,744
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	1,096,323	-	327,431
Loans	-	-	-
Other	-	-	-
Due from other funds	66,931	73,491	-
Other	-	-	-
Total Assets	<u>\$ 1,648,557</u>	<u>\$ 1,127,417</u>	<u>\$ 17,402,777</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 2,500	\$ 316
Unearned revenue	-	-	-
Due to other funds	1,085,775	-	-
Other	-	-	-
Total Liabilities	<u>1,085,775</u>	<u>2,500</u>	<u>316</u>
Fund Balances			
Restricted	-	-	17,402,461
Committed	<u>562,782</u>	<u>1,124,917</u>	<u>-</u>
Total Fund Balances	<u>562,782</u>	<u>1,124,917</u>	<u>17,402,461</u>
Total Liabilities and Fund Balances	<u>\$ 1,648,557</u>	<u>\$ 1,127,417</u>	<u>\$ 17,402,777</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>	<u>State Recycling Fund</u>
\$ 544,571	\$ 804,066	\$ -	\$ 95,904	\$ 399,504
3,687,915	6,584,982	90,668,524	425,590	9,584,649
-	-	-	-	-
545	103,973	203,103,497	-	110,954
-	-	-	-	-
-	-	2,347,739	-	-
-	-	32,484,603	-	6,122,530
-	-	-	-	-
<u>\$ 4,233,031</u>	<u>\$ 7,493,021</u>	<u>\$ 328,604,363</u>	<u>\$ 521,494</u>	<u>\$ 16,217,637</u>
\$ -	\$ 492,528	\$ 40,631,028	\$ -	\$ -
-	-	-	-	-
2,626,021	-	9,452,656	-	11,171,758
-	-	70,226	-	-
<u>2,626,021</u>	<u>492,528</u>	<u>50,153,910</u>	<u>-</u>	<u>11,171,758</u>
-	-	278,450,453	-	-
<u>1,607,010</u>	<u>7,000,493</u>	<u>-</u>	<u>521,494</u>	<u>5,045,879</u>
<u>1,607,010</u>	<u>7,000,493</u>	<u>278,450,453</u>	<u>521,494</u>	<u>5,045,879</u>
<u>\$ 4,233,031</u>	<u>\$ 7,493,021</u>	<u>\$ 328,604,363</u>	<u>\$ 521,494</u>	<u>\$ 16,217,637</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2014**

	<u>Superior Court of New Jersey Trust Fund</u>	<u>Supplemental Workforce Fund for Basic Skills</u>	<u>Tobacco Settlement Financing Corporation</u>
ASSETS			
Cash and cash equivalents	\$ 1,263,130	\$ -	\$ -
Investments	172,396,992	2,483,519	276,549,000
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	8,461,241	-
Loans	-	-	-
Other	-	770,508	110,000,000
Due from other funds	-	1,108,055	-
Other	-	-	-
Total Assets	<u>\$ 173,660,122</u>	<u>\$ 12,823,323</u>	<u>\$ 386,549,000</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 173,555,121	\$ 2,143,831	\$ 190,000
Unearned revenue	-	-	110,000,000
Due to other funds	-	1,915,837	26,114,000
Other	-	-	-
Total Liabilities	<u>173,555,121</u>	<u>4,059,668</u>	<u>136,304,000</u>
Fund Balances			
Restricted	-	8,763,655	250,245,000
Committed	<u>105,001</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>105,001</u>	<u>8,763,655</u>	<u>250,245,000</u>
Total Liabilities and Fund Balances	<u>\$ 173,660,122</u>	<u>\$ 12,823,323</u>	<u>\$ 386,549,000</u>

<u>Tobacco Settlement Fund</u>	<u>Tourism Improvement and Development District Act</u>	<u>Trial Attorney Certification Program</u>	<u>Unclaimed Child Support Trust Fund</u>	<u>Unclaimed Utility Deposits Trust Fund</u>
\$ -	\$ 166,676	\$ 2,493	\$ 469,932	\$ 3,251,966
1,405	25,960	109,850	2,728,377	4,998,669
-	-	-	-	-
-	938,027	-	-	-
-	-	-	-	-
-	-	10,070	-	-
26,114,000	-	-	-	-
-	-	-	-	-
<u>\$ 26,115,405</u>	<u>\$ 1,130,663</u>	<u>\$ 122,413</u>	<u>\$ 3,198,309</u>	<u>\$ 8,250,635</u>
\$ -	\$ 1,013,663	\$ 111,783	\$ -	\$ 201,650
-	-	-	-	-
26,115,405	117,000	-	-	6,056,637
-	-	-	-	-
<u>26,115,405</u>	<u>1,130,663</u>	<u>111,783</u>	<u>-</u>	<u>6,258,287</u>
-	-	-	-	-
-	-	10,630	3,198,309	1,992,348
-	-	10,630	3,198,309	1,992,348
<u>\$ 26,115,405</u>	<u>\$ 1,130,663</u>	<u>\$ 122,413</u>	<u>\$ 3,198,309</u>	<u>\$ 8,250,635</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2014

	<u>Unemployment Compensation Auxiliary Fund</u>	<u>Unemployment Compensation Interest Repayment Fund</u>	<u>Universal Services Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 4,644,616
Investments	3,899,956	3,826,572	6,739,454
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	249,751	5,832,357
Loans	-	-	-
Other	2,943,000	-	11,533,637
Due from other funds	-	1,259	-
Other	-	-	-
Total Assets	<u>\$ 6,842,956</u>	<u>\$ 4,077,582</u>	<u>\$ 28,750,064</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	2,083,521	-	12,693,637
Other	-	2,815,516	-
Total Liabilities	<u>2,083,521</u>	<u>2,815,516</u>	<u>12,693,637</u>
Fund Balances			
Restricted	-	-	-
Committed	4,759,435	1,262,066	16,056,427
Total Fund Balances	<u>4,759,435</u>	<u>1,262,066</u>	<u>16,056,427</u>
Total Liabilities and Fund Balances	<u>\$ 6,842,956</u>	<u>\$ 4,077,582</u>	<u>\$ 28,750,064</u>

Vietnam Veterans' Memorial Fund	Volunteer Emergency Service Organizations Loan Fund	Wastewater Treatment Fund	Worker and Community Right to Know Fund	Total Non-Major Special Revenue Funds
\$ 19,477	\$ 802,805	\$ 1,537,382	\$ 938,458	\$ 100,425,072
319	2,117,896	335,366,663	147,209	2,522,213,666
-	-	-	-	14,544,640
58,899	-	-	2,873,121	374,522,507
-	596,208	844,256,811	-	1,348,941,797
-	-	-	-	135,997,889
-	-	-	94,479	180,938,212
-	-	-	-	11,117
<u>\$ 78,695</u>	<u>\$ 3,516,909</u>	<u>\$ 1,181,160,856</u>	<u>\$ 4,053,267</u>	<u>\$ 4,677,594,900</u>
\$ 78,377	\$ 40,102	\$ -	\$ -	\$ 384,089,622
-	-	-	-	116,130,134
-	2,000,000	-	2,920,760	512,306,686
-	-	-	-	10,046,567
<u>78,377</u>	<u>2,040,102</u>	<u>-</u>	<u>2,920,760</u>	<u>1,022,573,009</u>
-	-	1,181,160,856	-	3,365,274,095
318	1,476,807	-	1,132,507	289,747,796
<u>318</u>	<u>1,476,807</u>	<u>1,181,160,856</u>	<u>1,132,507</u>	<u>3,655,021,891</u>
<u>\$ 78,695</u>	<u>\$ 3,516,909</u>	<u>\$ 1,181,160,856</u>	<u>\$ 4,053,267</u>	<u>\$ 4,677,594,900</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

	<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	\$ 22,669,220	\$ 38,403,187
Federal and other grants	-	-	-
Licenses and fees	1,842,394	-	-
Services and assessments	-	-	-
Investment earnings	6,357	118	4,608
Other	-	-	-
Total Revenues	<u>12,848,751</u>	<u>22,669,338</u>	<u>38,407,795</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	1,650,728	-	-
Physical and mental health	9,152,910	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	22,669,338	39,558,131
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>10,803,638</u>	<u>22,669,338</u>	<u>39,558,131</u>
Excess (deficiency) of revenues over expenditures	<u>2,045,113</u>	<u>-</u>	<u>(1,150,336)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	1,150,336
Transfers to other funds	(3,692,601)	-	-
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>(3,692,601)</u>	<u>-</u>	<u>1,150,336</u>
Net Change in Fund Balance	<u>(1,647,488)</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1, 2013	<u>5,433,924</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2014	<u>\$ 3,786,436</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>
\$ 4,865,178	\$ -	\$ -	\$ -
-	-	-	-
-	3,093,946	-	-
-	-	-	-
587	7,124	200	4,572
-	91,190	4,672	3,991,191
<u>4,865,765</u>	<u>3,192,260</u>	<u>4,872</u>	<u>3,995,763</u>
-	3,531,523	-	5,028,904
-	-	-	-
-	-	-	-
-	-	-	-
3,715,429	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>3,715,429</u>	<u>3,531,523</u>	<u>-</u>	<u>5,028,904</u>
<u>1,150,336</u>	<u>(339,263)</u>	<u>4,872</u>	<u>(1,033,141)</u>
-	-	-	-
-	-	-	-
(1,150,336)	-	-	(415,870)
-	-	-	-
<u>(1,150,336)</u>	<u>-</u>	<u>-</u>	<u>(415,870)</u>
-	(339,263)	4,872	(1,449,011)
-	5,353,904	1,274,927	6,751,847
<u>\$ -</u>	<u>\$ 5,014,641</u>	<u>\$ 1,279,799</u>	<u>\$ 5,302,836</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

	<u>Casino Control Fund</u>	<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>
REVENUES			
Taxes	\$ -	\$ 221,230,789	\$ -
Federal and other grants	-	-	-
Licenses and fees	53,927,988	-	-
Services and assessments	-	-	-
Investment earnings	5,737	-	4
Other	-	10,668	227,445
Total Revenues	<u>53,933,725</u>	<u>221,241,457</u>	<u>227,449</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	47,515,606	-	-
Physical and mental health	-	124,410,235	-
Educational, cultural, and intellectual development	-	236,615,000	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	2,196,000	-
Transportation programs	-	27,445,804	-
Government direction, management, and control	7,240,637	-	-
Special government services	-	92,000	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>54,756,243</u>	<u>390,759,039</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(822,518)</u>	<u>(169,517,582)</u>	<u>227,449</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	162,129,392	-
Transfers to other funds	-	-	(227,449)
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>162,129,392</u>	<u>(227,449)</u>
Net Change in Fund Balance	<u>(822,518)</u>	<u>(7,388,190)</u>	<u>-</u>
Fund Balances - July 1, 2013	<u>5,748,023</u>	<u>34,339,131</u>	<u>-</u>
Fund Balances - June 30, 2014	<u>\$ 4,925,505</u>	<u>\$ 26,950,941</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>
\$ -	\$ -	\$ 20,282,497	\$ -
-	-	-	207,951
-	-	-	-
-	8,666,323	-	377,494,746
1,399	1,679	4,785	151,437
<u>2,117,178</u>	<u>-</u>	<u>-</u>	<u>601</u>
<u>2,118,577</u>	<u>8,668,002</u>	<u>20,287,282</u>	<u>377,854,735</u>
3,791,217	-	-	-
-	75,190	-	-
-	-	-	-
-	-	19,576,837	-
-	-	-	167,193,402
-	-	-	-
-	-	-	-
-	-	-	-
<u>3,791,217</u>	<u>75,190</u>	<u>19,576,837</u>	<u>167,193,402</u>
<u>(1,672,640)</u>	<u>8,592,812</u>	<u>710,445</u>	<u>210,661,333</u>
-	-	-	-
-	-	-	-
-	(8,125,151)	-	(273,659,782)
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(1,672,640)</u>	<u>(8,125,151)</u>	<u>-</u>	<u>(273,659,782)</u>
	467,661	710,445	(62,998,449)
3,116,718	2,654,483	3,269,779	165,894,803
<u>\$ 1,444,078</u>	<u>\$ 3,122,144</u>	<u>\$ 3,980,224</u>	<u>\$ 102,896,354</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

	<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	58,131,670	-	-
Licenses and fees	-	10,722,604	-
Services and assessments	-	-	138,603,284
Investment earnings	18,767	11,023	12
Other	-	612,442	-
Total Revenues	<u>58,150,437</u>	<u>11,346,069</u>	<u>138,603,296</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	12,347,795	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	11,557,485	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	138,603,296
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>11,557,485</u>	<u>12,347,795</u>	<u>138,603,296</u>
Excess (deficiency) of revenues over expenditures	<u>46,592,952</u>	<u>(1,001,726)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(2,470,332)	-	-
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>(2,470,332)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	44,122,620	(1,001,726)	-
Fund Balances - July 1, 2013	<u>133,200,396</u>	<u>4,047,210</u>	<u>-</u>
Fund Balances - June 30, 2014	<u>\$ 177,323,016</u>	<u>\$ 3,045,484</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>
\$ -	\$ -	\$ 94,887,651	\$ -
21,449,350	-	-	-
-	-	-	9,292,885
-	2,028,255	-	-
47,264	555	9,224	208,711
-	-	-	-
<u>21,496,614</u>	<u>2,028,810</u>	<u>94,896,875</u>	<u>9,501,596</u>
-	-	-	-
-	1,054,774	-	-
-	-	-	-
34,243,665	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>34,243,665</u>	<u>1,054,774</u>	<u>-</u>	<u>-</u>
<u>(12,747,051)</u>	<u>974,036</u>	<u>94,896,875</u>	<u>9,501,596</u>
-	-	-	-
-	-	-	-
(3,019,562)	(2,689)	(94,896,875)	(7,409,872)
-	-	-	-
-	-	-	-
<u>(3,019,562)</u>	<u>(2,689)</u>	<u>(94,896,875)</u>	<u>(7,409,872)</u>
<u>(15,766,613)</u>	<u>971,347</u>	<u>-</u>	<u>2,091,724</u>
348,909,450	1,932,197	-	141,044,020
<u>\$ 333,142,837</u>	<u>\$ 2,903,544</u>	<u>\$ -</u>	<u>\$ 143,135,744</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

	Garden State Farmland Preservation Trust Fund	Garden State Green Acres Preservation Trust Fund	Garden State Historic Preservation Trust Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	1,011,700	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	45,182	66,820	10,654
Other	2,885	1,170,014	-
Total Revenues	<u>48,067</u>	<u>2,248,534</u>	<u>10,654</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	14,901,997	6,074,809	-
Economic planning, development, and security	-	-	2,334,153
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>14,901,997</u>	<u>6,074,809</u>	<u>2,334,153</u>
Excess (deficiency) of revenues over expenditures	<u>(14,853,930)</u>	<u>(3,826,275)</u>	<u>(2,323,499)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(1,916,972)	(5,555,120)	(626,095)
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>(1,916,972)</u>	<u>(5,555,120)</u>	<u>(626,095)</u>
Net Change in Fund Balance	<u>(16,770,902)</u>	<u>(9,381,395)</u>	<u>(2,949,594)</u>
Fund Balances - July 1, 2013	<u>43,058,521</u>	<u>109,947,361</u>	<u>10,237,255</u>
Fund Balances - June 30, 2014	<u>\$ 26,287,619</u>	<u>\$ 100,565,966</u>	<u>\$ 7,287,661</u>

<u>Garden State Preservation Trust</u>	<u>Global Warming Solutions Fund</u>	<u>Gubernatorial Elections Fund</u>	<u>Hazardous Discharge Site Cleanup Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	18,388,404
-	-	-	50,099,119
-	3,493	-	145,068
-	-	370,877	37,061
<u>-</u>	<u>3,493</u>	<u>370,877</u>	<u>68,669,652</u>
-	-	9,983,861	-
-	-	-	-
-	-	-	-
-	3,437,231	-	4,763,782
-	-	-	-
-	-	-	-
-	-	-	-
52,475,000	-	-	-
45,162,861	-	-	-
<u>97,637,861</u>	<u>3,437,231</u>	<u>9,983,861</u>	<u>4,763,782</u>
<u>(97,637,861)</u>	<u>(3,433,738)</u>	<u>(9,612,984)</u>	<u>63,905,870</u>
-	-	-	-
97,637,861	-	10,171,227	75,830
-	-	(558,243)	(40,042,579)
-	-	-	-
-	-	-	-
<u>97,637,861</u>	<u>-</u>	<u>9,612,984</u>	<u>(39,966,749)</u>
-	(3,433,738)	-	23,939,121
-	4,859,403	-	151,529,238
<u>\$ -</u>	<u>\$ 1,425,665</u>	<u>\$ -</u>	<u>\$ 175,468,359</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

	<u>Health Care Subsidy Fund</u>	<u>Horse Racing Injury Compensation Fund</u>	<u>Lead Hazard Control Assistance Fund</u>
REVENUES			
Taxes	\$ 422,627,965	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	9,670
Services and assessments	306,927,736	1,995,473	-
Investment earnings	30,865	9	279
Other	-	-	-
Total Revenues	<u>729,586,566</u>	<u>1,995,482</u>	<u>9,949</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	1,929,902	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	538,206
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>1,929,902</u>	<u>538,206</u>
Excess (deficiency) of revenues over expenditures	<u>729,586,566</u>	<u>65,580</u>	<u>(528,257)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	22,547,449	-	-
Transfers to other funds	(742,232,691)	-	(77,912)
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>(719,685,242)</u>	<u>-</u>	<u>(77,912)</u>
Net Change in Fund Balance	9,901,324	65,580	(606,169)
Fund Balances - July 1, 2013	<u>135,134</u>	<u>88,166</u>	<u>10,854,785</u>
Fund Balances - June 30, 2014	<u>\$ 10,036,458</u>	<u>\$ 153,746</u>	<u>\$ 10,248,616</u>

<u>Legal Services Fund</u>	<u>Luxury Tax Fund</u>	<u>Mandatory Continuing Legal Education Fund</u>	<u>Medical Malpractice Self Insurance Fund</u>
\$ -	\$ 35,910,556	\$ -	\$ -
-	-	-	-
10,235,964	-	630,613	-
-	-	-	7,162,900
-	273	931	2,362
-	-	-	-
<u>10,235,964</u>	<u>35,910,829</u>	<u>631,544</u>	<u>7,165,262</u>
-	-	453,734	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	39,958,203
-	35,910,829	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>35,910,829</u>	<u>453,734</u>	<u>39,958,203</u>
<u>10,235,964</u>	<u>-</u>	<u>177,810</u>	<u>(32,792,941)</u>
-	-	-	-
-	-	-	-
(10,235,964)	-	-	24,700,000
-	-	-	-
-	-	-	-
<u>(10,235,964)</u>	<u>-</u>	<u>-</u>	<u>24,700,000</u>
-	-	177,810	(8,092,941)
-	-	374,137	10,944,675
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 551,947</u>	<u>\$ 2,851,734</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

	<u>Municipal Landfill Closure and Remediation Fund</u>	<u>New Home Warranty Security Fund</u>	<u>New Jersey Building Authority</u>
REVENUES			
Taxes	\$ 4,179,785	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	598,818	-
Services and assessments	-	2,432,314	-
Investment earnings	-	2,682	15,655
Other	-	66,365	-
Total Revenues	<u>4,179,785</u>	<u>3,100,179</u>	<u>15,655</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	4,179,785	1,483,936	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	8,049,948
Special government services	-	-	-
Debt Service:			
Principal	-	-	46,455,000
Interest	-	-	19,275,961
Total Expenditures	<u>4,179,785</u>	<u>1,483,936</u>	<u>73,780,909</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>1,616,243</u>	<u>(73,765,254)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	27,620,000
Transfers from other funds	-	-	65,051,663
Transfers to other funds	-	(3,283,865)	-
Other sources	-	-	333,218,837
Payment to escrow agents	-	-	(331,473,088)
Total other financing sources (uses)	<u>-</u>	<u>(3,283,865)</u>	<u>94,417,412</u>
Net Change in Fund Balance	<u>-</u>	<u>(1,667,622)</u>	<u>20,652,158</u>
Fund Balances - July 1, 2013	<u>68,135</u>	<u>4,022,179</u>	<u>17,952,964</u>
Fund Balances - June 30, 2014	<u>\$ 68,135</u>	<u>\$ 2,354,557</u>	<u>\$ 38,605,122</u>

<u>New Jersey Lawyers' Assistance Program</u>	<u>New Jersey Lawyers' Fund for Client Protection</u>	<u>New Jersey Racing Industry Special Fund</u>	<u>New Jersey Schools Development Authority</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
830,795	4,041,773	-	-
-	-	428,822	-
2,112	61,366	2,342	271,871
-	1,237,825	22,056,500	155,411
<u>832,907</u>	<u>5,340,964</u>	<u>22,487,664</u>	<u>427,282</u>
887,633	4,500,292	23,624,999	-
-	-	-	-
-	-	-	237,683,857
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>887,633</u>	<u>4,500,292</u>	<u>23,624,999</u>	<u>237,683,857</u>
<u>(54,726)</u>	<u>840,672</u>	<u>(1,137,335)</u>	<u>(237,256,575)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>(54,726)</u>	<u>840,672</u>	<u>(1,137,335)</u>	<u>(237,256,575)</u>
1,554,482	23,989,857	3,854,520	468,095,708
<u>\$ 1,499,756</u>	<u>\$ 24,830,529</u>	<u>\$ 2,717,185</u>	<u>\$ 230,839,133</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

	<u>New Jersey Spill Compensation Fund</u>	<u>New Jersey Spinal Cord Research Fund</u>	<u>New Jersey Transportation Trust Fund Authority</u>
REVENUES			
Taxes	\$ 21,450,839	\$ -	\$ -
Federal and other grants	-	-	35,934,451
Licenses and fees	14,368,646	-	-
Services and assessments	-	-	-
Investment earnings	6,706	14,431	305,351
Other	549,499	3,919,942	-
Total Revenues	<u>36,375,690</u>	<u>3,934,373</u>	<u>36,239,802</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	1,689,415	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	2,316,085	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	4,989,852
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	396,400,000
Interest	-	-	668,954,223
Total Expenditures	<u>2,316,085</u>	<u>1,689,415</u>	<u>1,070,344,075</u>
Excess (deficiency) of revenues over expenditures	<u>34,059,605</u>	<u>2,244,958</u>	<u>(1,034,104,273)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	849,200,000
Transfers from other funds	-	-	1,124,617,549
Transfers to other funds	(24,737,859)	(9,144,062)	(1,178,025,991)
Other sources	-	-	17,737,899
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>(24,737,859)</u>	<u>(9,144,062)</u>	<u>813,529,457</u>
Net Change in Fund Balance	<u>9,321,746</u>	<u>(6,899,104)</u>	<u>(220,574,816)</u>
Fund Balances - July 1, 2013	<u>3,693,448</u>	<u>16,687,075</u>	<u>567,052,817</u>
Fund Balances - June 30, 2014	<u>\$ 13,015,194</u>	<u>\$ 9,787,971</u>	<u>\$ 346,478,001</u>

<u>New Jersey Workforce Development Partnership Fund</u>	<u>Petroleum Overcharge Reimbursement Fund</u>	<u>Pollution Prevention Fund</u>	<u>Real Estate Guaranty Fund</u>
\$ 107,809,741	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	73,491
-	-	1,295,867	-
42,776	3,540	196	829
-	-	-	-
<u>107,852,517</u>	<u>3,540</u>	<u>1,296,063</u>	<u>74,320</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	(38,852)	-	-
28,601,858	-	-	34,791
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>28,601,858</u>	<u>(38,852)</u>	<u>-</u>	<u>34,791</u>
<u>79,250,659</u>	<u>42,392</u>	<u>1,296,063</u>	<u>39,529</u>
-	-	-	-
-	-	-	-
(79,824,257)	(420,511)	(1,085,775)	-
-	-	-	-
-	-	-	-
<u>(79,824,257)</u>	<u>(420,511)</u>	<u>(1,085,775)</u>	<u>-</u>
(573,598)	(378,119)	210,288	39,529
47,569,666	3,198,157	352,494	1,085,388
<u>\$ 46,996,068</u>	<u>\$ 2,820,038</u>	<u>\$ 562,782</u>	<u>\$ 1,124,917</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

	<u>Remediation Guarantee Fund</u>	<u>Safe Drinking Water Fund</u>	<u>Sanitary Landfill Facility Contingency Fund</u>
REVENUES			
Taxes	\$ 4,378,363	\$ 2,645,516	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	1,883,736
Investment earnings	12,498	993	5,374
Other	-	-	-
Total Revenues	<u>4,390,861</u>	<u>2,646,509</u>	<u>1,889,110</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	8,280	-	5,630,395
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>8,280</u>	<u>-</u>	<u>5,630,395</u>
Excess (deficiency) of revenues over expenditures	<u>4,382,581</u>	<u>2,646,509</u>	<u>(3,741,285)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(2,626,022)	-
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(2,626,022)</u>	<u>-</u>
Net Change in Fund Balance	<u>4,382,581</u>	<u>20,487</u>	<u>(3,741,285)</u>
Fund Balances - July 1, 2013	<u>13,019,880</u>	<u>1,586,523</u>	<u>10,741,778</u>
Fund Balances - June 30, 2014	<u>\$ 17,402,461</u>	<u>\$ 1,607,010</u>	<u>\$ 7,000,493</u>

<u>State Disability Benefit Fund</u>	<u>State-Owned Real Property Fund</u>	<u>State Recycling Fund</u>	<u>Superior Court of New Jersey Trust Fund</u>
\$ 574,161,231	\$ -	\$ 23,913,898	\$ -
-	-	-	-
-	-	-	-
26,980,829	-	-	-
101,397	444	18,697	224,771
15,648,142	-	-	-
<u>616,891,599</u>	<u>444</u>	<u>23,932,595</u>	<u>224,771</u>
-	-	-	355,161
-	-	-	-
-	-	-	-
-	-	18,874,834	-
522,140,984	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>522,140,984</u>	<u>-</u>	<u>18,874,834</u>	<u>355,161</u>
<u>94,750,615</u>	<u>444</u>	<u>5,057,761</u>	<u>(130,390)</u>
-	-	-	-
-	-	-	-
(42,010,676)	(1,575,000)	(26,171,758)	-
-	-	-	-
-	-	-	-
<u>(42,010,676)</u>	<u>(1,575,000)</u>	<u>(26,171,758)</u>	<u>-</u>
52,739,939	(1,574,556)	(21,113,997)	(130,390)
<u>225,710,514</u>	<u>2,096,050</u>	<u>26,159,876</u>	<u>235,391</u>
<u>\$ 278,450,453</u>	<u>\$ 521,494</u>	<u>\$ 5,045,879</u>	<u>\$ 105,001</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

	<u>Supplemental Workforce Fund for Basic Skills</u>	<u>Tobacco Settlement Financing Corporation</u>	<u>Tobacco Settlement Fund</u>
REVENUES			
Taxes	\$ 30,211,435	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	9,167	99,000	1,405
Other	-	162,243,000	139,142,785
Total Revenues	<u>30,220,602</u>	<u>162,342,000</u>	<u>139,144,190</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	28,994,470	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	5,054,000	-
Special government services	-	-	-
Debt Service:			
Principal	-	21,765,000	-
Interest	-	147,569,000	-
Total Expenditures	<u>28,994,470</u>	<u>174,388,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,226,132</u>	<u>(12,046,000)</u>	<u>139,144,190</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(1,903,400)	-	(139,144,190)
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>(1,903,400)</u>	<u>-</u>	<u>(139,144,190)</u>
Net Change in Fund Balance	<u>(677,268)</u>	<u>(12,046,000)</u>	<u>-</u>
Fund Balances - July 1, 2013	<u>9,440,923</u>	<u>262,291,000</u>	<u>-</u>
Fund Balances - June 30, 2014	<u>\$ 8,763,655</u>	<u>\$ 250,245,000</u>	<u>\$ -</u>

Tourism Improvement and Development District Act	Trial Attorney Certification Program	Unclaimed Child Support Trust Fund	Unclaimed Utility Deposits Trust Fund	Unemployment Compensation Auxiliary Fund
\$ 5,780,641	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	266,500	-	-	-
-	-	-	-	-
28	769	3,225	231,353	5,105
-	4,450	108,774	4,452,194	22,157,847
<u>5,780,669</u>	<u>271,719</u>	<u>111,999</u>	<u>4,683,547</u>	<u>22,162,952</u>
-	333,194	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,663,669	-	-	-	-
-	-	-	-	-
-	-	39,132	4,073,904	-
-	-	-	-	-
-	-	-	-	-
<u>5,663,669</u>	<u>333,194</u>	<u>39,132</u>	<u>4,073,904</u>	<u>-</u>
<u>117,000</u>	<u>(61,475)</u>	<u>72,867</u>	<u>609,643</u>	<u>22,162,952</u>
-	-	-	-	-
-	-	-	-	-
(117,000)	-	-	(6,056,637)	(20,358,170)
-	-	-	-	-
-	-	-	-	-
<u>(117,000)</u>	<u>-</u>	<u>-</u>	<u>(6,056,637)</u>	<u>(20,358,170)</u>
-	(61,475)	72,867	(5,446,994)	1,804,782
-	72,105	3,125,442	7,439,342	2,954,653
<u>\$ -</u>	<u>\$ 10,630</u>	<u>\$ 3,198,309</u>	<u>\$ 1,992,348</u>	<u>\$ 4,759,435</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

	Unemployment Compensation Interest Repayment Fund	Universal Services Fund	Vietnam Veterans' Memorial Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	2,029,430	235,635,634	-
Investment earnings	8,345	20,197	-
Other	-	-	78,377
Total Revenues	<u>2,037,775</u>	<u>235,655,831</u>	<u>78,377</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	3,826,779	141,200,767	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	78,377
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>3,826,779</u>	<u>141,200,767</u>	<u>78,377</u>
Excess (deficiency) of revenues over expenditures	<u>(1,789,004)</u>	<u>94,455,064</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(78,398,637)	-
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(78,398,637)</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,789,004)</u>	<u>16,056,427</u>	<u>-</u>
Fund Balances - July 1, 2013	<u>3,051,070</u>	<u>-</u>	<u>318</u>
Fund Balances - June 30, 2014	<u>\$ 1,262,066</u>	<u>\$ 16,056,427</u>	<u>\$ 318</u>

Volunteer Emergency Service Organizations Loan Fund	Wastewater Treatment Fund	Water Supply Replacement Trust Fund	Worker and Community Right to Know Fund	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 1,646,408,492
-	10,261,308	-	-	126,996,430
-	-	-	-	128,324,491
-	-	-	3,274,419	1,166,938,887
2,503	394,263	79	253	2,659,822
12,799	404,067	-	-	380,874,201
<u>15,302</u>	<u>11,059,638</u>	<u>79</u>	<u>3,274,672</u>	<u>3,452,202,323</u>
-	-	-	-	115,934,549
-	-	-	-	136,382,524
-	-	-	-	474,298,857
-	80,481,622	-	-	207,491,891
-	-	-	-	1,008,626,180
-	-	-	-	32,435,656
-	-	-	-	198,971,746
-	-	-	-	170,377
-	-	-	-	517,095,000
-	-	-	-	880,962,045
-	80,481,622	-	-	3,572,368,825
<u>15,302</u>	<u>(69,421,984)</u>	<u>79</u>	<u>3,274,672</u>	<u>(120,166,502)</u>
-	-	-	-	876,820,000
-	-	-	-	1,508,081,307
(2,000,000)	-	(75,829)	(2,920,760)	(2,816,196,494)
-	-	-	-	350,956,736
-	-	-	-	(331,473,088)
<u>(2,000,000)</u>	<u>-</u>	<u>(75,829)</u>	<u>(2,920,760)</u>	<u>(411,811,539)</u>
<u>(1,984,698)</u>	<u>(69,421,984)</u>	<u>(75,750)</u>	<u>353,912</u>	<u>(531,978,041)</u>
<u>3,461,505</u>	<u>1,250,582,840</u>	<u>75,750</u>	<u>778,595</u>	<u>4,186,999,932</u>
<u>\$ 1,476,807</u>	<u>\$ 1,181,160,856</u>	<u>\$ -</u>	<u>\$ 1,132,507</u>	<u>\$ 3,655,021,891</u>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2014**

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Correctional Facilities Construction Fund of 1987</u>
ASSETS			
Cash and cash equivalents	\$ 1,302,836	\$ 2,410,600	\$ -
Investments	220,644	7,862,502	-
Receivables, net of allowances for uncollectibles			
Federal government	-	2,329,967	-
Departmental accounts	10,950	275	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	27,436
Total Assets	<u>\$ 1,534,430</u>	<u>\$ 12,603,344</u>	<u>\$ 27,436</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 9,600	\$ 426,355	\$ -
Due to other funds	-	5,302,398	-
Total Liabilities	<u>9,600</u>	<u>5,728,753</u>	<u>-</u>
Fund Balances			
Restricted	1,524,830	6,874,591	27,436
Committed	-	-	-
Total Fund Balances	<u>1,524,830</u>	<u>6,874,591</u>	<u>27,436</u>
Total Liabilities and Fund Balances	<u>\$ 1,534,430</u>	<u>\$ 12,603,344</u>	<u>\$ 27,436</u>

<u>Energy Conservation Fund</u>	<u>Motor Vehicle Commission Fund</u>	<u>New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund</u>	<u>Public Purpose Buildings and Community-Based Facilities Construction Fund</u>
\$ 6,202	\$ 260,096	\$ 6,452	\$ 88,194
273,816	8,339,765	2,370,933	245,662
-	-	-	-
-	-	-	-
-	-	-	-
-	19,494,964	-	-
-	-	-	-
<u>\$ 280,018</u>	<u>\$ 28,094,825</u>	<u>\$ 2,377,385</u>	<u>\$ 333,856</u>
\$ -	\$ -	\$ -	\$ -
<u>324</u>	<u>5,000,000</u>	<u>2,804</u>	<u>-</u>
<u>324</u>	<u>5,000,000</u>	<u>2,804</u>	<u>-</u>
279,694	-	2,374,581	333,856
-	23,094,825	-	-
<u>279,694</u>	<u>23,094,825</u>	<u>2,374,581</u>	<u>333,856</u>
<u>\$ 280,018</u>	<u>\$ 28,094,825</u>	<u>\$ 2,377,385</u>	<u>\$ 333,856</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS (Continued)
JUNE 30, 2014**

	<u>Special Transportation Fund</u>	<u>1999 Statewide Transportation and Local Bridge Fund</u>	<u>Total Capital Projects Funds</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 47,220	\$ 4,121,600
Investments	-	4,321,837	23,635,159
Receivables, net of allowances for uncollectibles			
Federal government	190,465,796	-	192,795,763
Departmental accounts	18,351,135	-	18,362,360
Loans	99,000,000	-	99,000,000
Other	-	-	19,494,964
Due from other funds	<u>148,519,371</u>	<u>-</u>	<u>148,546,807</u>
Total Assets	<u>\$ 456,336,302</u>	<u>\$ 4,369,057</u>	<u>\$ 505,956,653</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 195,212,869	\$ -	\$ 195,648,824
Due to other funds	<u>167,123,433</u>	<u>7,082</u>	<u>177,436,041</u>
Total Liabilities	<u>362,336,302</u>	<u>7,082</u>	<u>373,084,865</u>
 Fund Balances			
Restricted	-	4,361,975	15,776,963
Committed	<u>94,000,000</u>	<u>-</u>	<u>117,094,825</u>
Total Fund Balances	<u>94,000,000</u>	<u>4,361,975</u>	<u>132,871,788</u>
Total Liabilities and Fund Balances	<u>\$ 456,336,302</u>	<u>\$ 4,369,057</u>	<u>\$ 505,956,653</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Correctional Facilities Construction Fund</u>
REVENUES			
Federal and other grants	\$ -	\$ -	\$ -
Services and assessments	-	-	-
Investment earnings	<u>261</u>	<u>2,319</u>	<u>3</u>
Total Revenues	<u>261</u>	<u>2,319</u>	<u>3</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Community development and environmental management	2,854,974	(745,971)	-
Transportation programs	-	-	-
Government direction, management, and control	<u>-</u>	<u>973,916</u>	<u>-</u>
Total Expenditures	<u>2,854,974</u>	<u>227,945</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(2,854,713)</u>	<u>(225,626)</u>	<u>3</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>(14,029)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(14,029)</u>
Net Change in Fund Balance	(2,854,713)	(225,626)	(14,026)
Fund Balances - July 1, 2013	<u>4,379,543</u>	<u>7,100,217</u>	<u>14,026</u>
Fund Balances - June 30, 2014	<u>\$ 1,524,830</u>	<u>\$ 6,874,591</u>	<u>\$ -</u>

<u>Correctional Facilities Construction Fund of 1987</u>	<u>Energy Conservation Fund</u>	<u>Human Services Facilities Construction Fund</u>	<u>Motor Vehicle Commission Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
57	324	6	15,241
57	324	6	15,241
8,925	-	-	1,600,571
-	-	-	-
-	-	-	-
-	-	-	-
-	-	(15,572)	-
8,925	-	(15,572)	1,600,571
(8,868)	324	15,578	(1,585,330)
-	-	-	-
(55,969)	(324)	(125,603)	-
(55,969)	(324)	(125,603)	-
(64,837)	-	(110,025)	(1,585,330)
92,273	279,694	110,025	24,680,155
\$ 27,436	\$ 279,694	\$ -	\$ 23,094,825

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund</u>	<u>Public Purpose Buildings and Community-Based Facilities Construction Fund</u>	<u>Public Purpose Buildings Construction Fund</u>
REVENUES			
Federal and other grants	\$ -	\$ -	\$ -
Services and assessments	-	-	-
Investment earnings	<u>2,804</u>	<u>291</u>	<u>1</u>
Total Revenues	<u>2,804</u>	<u>291</u>	<u>1</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	100,515	-
Community development and environmental management	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	<u>-</u>	<u>428</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>100,943</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>2,804</u>	<u>(100,652)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	<u>(2,804)</u>	<u>-</u>	<u>(107,600)</u>
Total other financing sources (uses)	<u>(2,804)</u>	<u>-</u>	<u>(107,600)</u>
Net Change in Fund Balance	-	(100,652)	(107,599)
Fund Balances - July 1, 2013	<u>2,374,581</u>	<u>434,508</u>	<u>107,599</u>
Fund Balances - June 30, 2014	<u>\$ 2,374,581</u>	<u>\$ 333,856</u>	<u>\$ -</u>

<u>Special Transportation Fund</u>	<u>State Facilities For Handicapped Fund</u>	<u>1999 Statewide Transportation and Local Bridge Fund</u>	<u>Total Capital Projects Funds</u>
\$ 1,064,307,115	\$ -	\$ -	\$ 1,064,307,115
176,673	-	-	176,673
-	2	7,082	28,391
1,064,483,788	2	7,082	1,064,512,179
-	-	-	1,609,496
-	-	-	100,515
-	-	-	2,109,003
2,148,509,779	-	3,112,526	2,151,622,305
-	4,540	-	963,312
2,148,509,779	4,540	3,112,526	2,156,404,631
(1,084,025,991)	(4,538)	(3,105,444)	(1,091,892,452)
1,178,025,991	-	-	1,178,025,991
-	-	(7,082)	(313,411)
1,178,025,991	-	(7,082)	1,177,712,580
94,000,000	(4,538)	(3,112,526)	85,820,128
-	4,538	7,474,501	47,051,660
\$ 94,000,000	\$ -	\$ 4,361,975	\$ 132,871,788

STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
JUNE 30, 2014

	Alternate Benefit Program Fund	Dental Expense Program	Judiciary Bail Fund
ASSETS			
Cash and cash equivalents	\$ 1,089,144	\$ 1,047,815	\$ 124,084
Investments	3,564,683	34,012,522	26,625,965
Receivables, net of allowances for uncollectibles			
Employers	-	-	-
Other	693,950	-	-
Due from other funds	31,252,981	3,238,365	-
Total Assets	\$ 36,600,758	\$ 38,298,702	\$ 26,750,049
LIABILITIES			
Accounts payable and accruals	\$ 36,596,836	\$ 38,298,702	\$ 26,750,049
Due to other funds	3,922	-	-
Total Liabilities	\$ 36,600,758	\$ 38,298,702	\$ 26,750,049

<u>Judiciary Child Support and Paternity Fund</u>	<u>Judiciary Probation Fund</u>	<u>Judiciary Special Civil Fund</u>
\$ 29,759,116	\$ 249,209	\$ 93,230
-	7,507,518	2,579,967
-	-	-
-	-	-
-	-	-
<u>\$ 29,759,116</u>	<u>\$ 7,756,727</u>	<u>\$ 2,673,197</u>
\$ 29,759,116	\$ 7,756,727	\$ 2,673,197
-	-	-
<u>\$ 29,759,116</u>	<u>\$ 7,756,727</u>	<u>\$ 2,673,197</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (Continued)
JUNE 30, 2014

	<u>Luxury Tax Development Fund</u>	<u>Pension Adjustment Fund</u>	<u>Resource Recovery Investment Tax Fund</u>
ASSETS			
Cash and cash equivalents	\$ 411,010	\$ 634,586	\$ 99,784
Investments	5,735,053	1,616,653	472,667
Receivables, net of allowances for uncollectibles			
Employers	-	546,046	-
Other	-	2,449	-
Due from other funds	-	-	-
Total Assets	<u>\$ 6,146,063</u>	<u>\$ 2,799,734</u>	<u>\$ 572,451</u>
LIABILITIES			
Accounts payable and accruals	\$ 6,146,063	\$ 2,726,625	\$ 572,451
Due to other funds	-	73,109	-
Total Liabilities	<u>\$ 6,146,063</u>	<u>\$ 2,799,734</u>	<u>\$ 572,451</u>

<u>Solid Waste Service Tax Fund</u>	<u>Wage and Hour Trust Fund</u>	<u>Total Agency Funds</u>
\$ 81,347	\$ 2,586,669	\$ 36,175,994
929,737	2,802,810	85,847,575
-	-	546,046
-	-	696,399
-	-	34,491,346
<u>\$ 1,011,084</u>	<u>\$ 5,389,479</u>	<u>\$ 157,757,360</u>
\$ 1,011,084	\$ 5,387,890	\$ 157,678,740
-	1,589	78,620
<u>\$ 1,011,084</u>	<u>\$ 5,389,479</u>	<u>\$ 157,757,360</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2014</u>
ALTERNATE BENEFIT PROGRAM FUND				
Assets				
Cash and cash equivalents	\$ 362,785	\$ 162,071,027	\$ 161,344,668	\$ 1,089,144
Investments	1,344,122	188,539,284	186,318,723	3,564,683
Receivables, net - members	42,506	-	42,506	-
Receivables, net - other	-	693,950	-	693,950
Due from other funds	30,555,880	31,252,981	30,555,880	31,252,981
Total Assets	<u>\$ 32,305,293</u>	<u>\$ 382,557,242</u>	<u>\$ 378,261,777</u>	<u>\$ 36,600,758</u>
Liabilities				
Accounts payable	\$ 32,149,700	\$ 38,926,619	\$ 34,479,483	\$ 36,596,836
Due to other funds	155,593	3,922	155,593	3,922
Total Liabilities	<u>\$ 32,305,293</u>	<u>\$ 38,930,541</u>	<u>\$ 34,635,076</u>	<u>\$ 36,600,758</u>
DENTAL EXPENSE PROGRAM				
Assets				
Cash and cash equivalents	\$ 693,643	\$ 38,226,348	\$ 37,872,176	\$ 1,047,815
Investments	29,488,297	211,664,652	207,140,427	34,012,522
Due from other funds	930,213	69,563,854	67,255,702	3,238,365
Total Assets	<u>\$ 31,112,153</u>	<u>\$ 319,454,854</u>	<u>\$ 312,268,305</u>	<u>\$ 38,298,702</u>
Liabilities				
Accounts payable	\$ 31,112,153	\$ 59,768,231	\$ 52,581,682	\$ 38,298,702
Total Liabilities	<u>\$ 31,112,153</u>	<u>\$ 59,768,231</u>	<u>\$ 52,581,682</u>	<u>\$ 38,298,702</u>
JUDICIARY BAIL FUND				
Assets				
Cash and cash equivalents	\$ 486,354	\$ 82,150,508	\$ 82,512,778	\$ 124,084
Investments	27,011,965	10,812,100	11,198,100	26,625,965
Total Assets	<u>\$ 27,498,319</u>	<u>\$ 92,962,608</u>	<u>\$ 93,710,878</u>	<u>\$ 26,750,049</u>
Liabilities				
Accounts payable	\$ 27,498,319	\$ 71,741,923	\$ 72,490,193	\$ 26,750,049
Due to other funds	-	35,100	35,100	-
Total Liabilities	<u>\$ 27,498,319</u>	<u>\$ 71,777,023</u>	<u>\$ 72,525,293</u>	<u>\$ 26,750,049</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2014</u>
JUDICIARY CHILD SUPPORT AND PATERNITY FUND				
Assets				
Cash and cash equivalents	\$ 36,939,894	\$ 2,923,958,820	\$ 2,931,139,598	\$ 29,759,116
Total Assets	<u>\$ 36,939,894</u>	<u>\$ 2,923,958,820</u>	<u>\$ 2,931,139,598</u>	<u>\$ 29,759,116</u>
Liabilities				
Accounts payable	\$ 36,939,894	\$ 2,918,510,800	\$ 2,925,691,578	\$ 29,759,116
Total Liabilities	<u>\$ 36,939,894</u>	<u>\$ 2,918,510,800</u>	<u>\$ 2,925,691,578</u>	<u>\$ 29,759,116</u>
JUDICIARY PROBATION FUND				
Assets				
Cash and cash equivalents	\$ 189,819	\$ 61,697,372	\$ 61,637,982	\$ 249,209
Investments	7,834,518	14,771,854	15,098,854	7,507,518
Total Assets	<u>\$ 8,024,337</u>	<u>\$ 76,469,226</u>	<u>\$ 76,736,836</u>	<u>\$ 7,756,727</u>
Liabilities				
Accounts payable	\$ 8,024,337	\$ 47,540,391	\$ 47,808,001	\$ 7,756,727
Due to other funds	-	9,854	9,854	-
Total Liabilities	<u>\$ 8,024,337</u>	<u>\$ 47,550,245</u>	<u>\$ 47,817,855</u>	<u>\$ 7,756,727</u>
JUDICIARY SPECIAL CIVIL FUND				
Assets				
Cash and cash equivalents	\$ 54,405	\$ 47,464,024	\$ 47,425,199	\$ 93,230
Investments	2,374,967	17,777,985	17,572,985	2,579,967
Total Assets	<u>\$ 2,429,372</u>	<u>\$ 65,242,009</u>	<u>\$ 64,998,184</u>	<u>\$ 2,673,197</u>
Liabilities				
Accounts payable	\$ 2,429,372	\$ 29,795,492	\$ 29,551,667	\$ 2,673,197
Due to other funds	-	2,985	2,985	-
Total Liabilities	<u>\$ 2,429,372</u>	<u>\$ 29,798,477</u>	<u>\$ 29,554,652</u>	<u>\$ 2,673,197</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2014</u>
LUXURY TAX DEVELOPMENT FUND				
Assets				
Cash and cash equivalents	\$ 333,149	\$ 807,861	\$ 730,000	\$ 411,010
Investments	6,457,922	7,131	730,000	5,735,053
Total Assets	<u>\$ 6,791,071</u>	<u>\$ 814,992</u>	<u>\$ 1,460,000</u>	<u>\$ 6,146,063</u>
Liabilities				
Accounts payable	\$ 6,791,071	\$ 814,992	\$ 1,460,000	\$ 6,146,063
Total Liabilities	<u>\$ 6,791,071</u>	<u>\$ 814,992</u>	<u>\$ 1,460,000</u>	<u>\$ 6,146,063</u>
PENSION ADJUSTMENT FUND				
Assets				
Cash and cash equivalents	\$ 516,472	\$ 1,861,720	\$ 1,743,606	\$ 634,586
Investments	2,085,549	2,636,035	3,104,931	1,616,653
Receivables, net - members	3,890	-	3,890	-
Receivables, net - employers	628,277	2,075,933	2,158,164	546,046
Receivables, net - other	-	20,976	18,527	2,449
Total Assets	<u>\$ 3,234,188</u>	<u>\$ 6,594,664</u>	<u>\$ 7,029,118</u>	<u>\$ 2,799,734</u>
Liabilities				
Accounts payable	\$ 3,139,152	\$ 4,689,539	\$ 5,102,066	\$ 2,726,625
Due to other funds	95,036	73,109	95,036	73,109
Total Liabilities	<u>\$ 3,234,188</u>	<u>\$ 4,762,648</u>	<u>\$ 5,197,102</u>	<u>\$ 2,799,734</u>
RESOURCE RECOVERY INVESTMENT TAX FUND				
Assets				
Cash and cash equivalents	\$ 99,784	\$ -	\$ -	\$ 99,784
Investments	472,108	559	-	472,667
Total Assets	<u>\$ 571,892</u>	<u>\$ 559</u>	<u>\$ -</u>	<u>\$ 572,451</u>
Liabilities				
Accounts payable	\$ 571,892	\$ 559	\$ -	\$ 572,451
Total Liabilities	<u>\$ 571,892</u>	<u>\$ 559</u>	<u>\$ -</u>	<u>\$ 572,451</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2014</u>
SOLID WASTE SERVICE TAX FUND				
Assets				
Cash and cash equivalents	\$ 81,347	\$ -	\$ -	\$ 81,347
Investments	928,638	1,099	-	929,737
Total Assets	<u>\$ 1,009,985</u>	<u>\$ 1,099</u>	<u>\$ -</u>	<u>\$ 1,011,084</u>
Liabilities				
Accounts payable	\$ 1,009,985	\$ 1,099	\$ -	\$ 1,011,084
Total Liabilities	<u>\$ 1,009,985</u>	<u>\$ 1,099</u>	<u>\$ -</u>	<u>\$ 1,011,084</u>
WAGE AND HOUR TRUST FUND				
Assets				
Cash and cash equivalents	\$ 2,456,791	\$ 2,691,953	\$ 2,562,075	\$ 2,586,669
Investments	2,801,222	1,588	-	2,802,810
Total Assets	<u>\$ 5,258,013</u>	<u>\$ 2,693,541</u>	<u>\$ 2,562,075</u>	<u>\$ 5,389,479</u>
Liabilities				
Accounts payable	\$ 5,256,272	\$ 2,691,952	\$ 2,560,334	\$ 5,387,890
Due to other funds	1,741	1,589	1,741	1,589
Total Liabilities	<u>\$ 5,258,013</u>	<u>\$ 2,693,541</u>	<u>\$ 2,562,075</u>	<u>\$ 5,389,479</u>
TOTAL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 42,214,443	\$ 3,320,929,633	\$ 3,326,968,082	\$ 36,175,994
Investments	80,799,308	446,212,287	441,164,020	85,847,575
Receivables, net - members	46,396	-	46,396	-
Receivables, net - employers	628,277	2,075,933	2,158,164	546,046
Receivables, net - other	-	714,926	18,527	696,399
Due from other funds	31,486,093	100,816,835	97,811,582	34,491,346
Total Assets	<u>\$ 155,174,517</u>	<u>\$ 3,870,749,614</u>	<u>\$ 3,868,166,771</u>	<u>\$ 157,757,360</u>
Liabilities				
Accounts payable	\$ 154,922,147	\$ 3,174,481,597	\$ 3,171,725,004	\$ 157,678,740
Due to other funds	252,370	126,559	300,309	78,620
Total Liabilities	<u>\$ 155,174,517</u>	<u>\$ 3,174,608,156</u>	<u>\$ 3,172,025,313</u>	<u>\$ 157,757,360</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
JUNE 30, 2014**

	<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	\$ -	\$ 31,391	\$ 76,636
Securities lending collateral	-	-	-
Investments	248,318	6,122	3,391,743
Receivables, net of allowances for uncollectibles			
Members	-	-	-
Employers	-	-	-
Interest and dividends	-	1	9
Due from other funds	-	-	-
Other	1,382,696	-	90,820
Total Assets	<u>1,631,014</u>	<u>37,514</u>	<u>3,559,208</u>
LIABILITIES			
Accounts payable	-	198	-
Benefits payable	-	22,204	254,682
Securities lending collateral and rebates payable	-	-	-
Contributory life insurance payable	-	-	-
Due to other funds	-	15,112	895
Total Liabilities	<u>-</u>	<u>37,514</u>	<u>255,577</u>
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 1,631,014</u>	<u>\$ -</u>	<u>\$ 3,303,631</u>

Defined Contribution Retirement Program	Health Benefits Program Fund - Local Education	Health Benefits Program Fund - Local Government	Health Benefits Program Fund - State	Judicial Retirement System
\$ 75	\$ 30,849,906	\$ 8,964,793	\$ 24,143,707	\$ 75,929
-	-	-	-	3,694,880
2,161,204	331,221,944	324,394,982	37,610,815	234,135,934
-	-	-	-	65,575
-	-	-	-	-
-	-	-	-	127
-	15,616,058	-	38,393,664	238,713
-	54,040,083	74,819,183	2,174,231	1,134,046
<u>2,161,279</u>	<u>431,727,991</u>	<u>408,178,958</u>	<u>102,322,417</u>	<u>239,345,204</u>
-	1,821,381	1,912,045	3,675,359	7
-	298,414,336	148,838,978	240,434,886	4,075,177
-	-	-	-	3,691,615
-	-	-	-	-
139,256	-	-	-	94,570
<u>139,256</u>	<u>300,235,717</u>	<u>150,751,023</u>	<u>244,110,245</u>	<u>7,861,369</u>
<u>\$ 2,022,023</u>	<u>\$ 131,492,274</u>	<u>\$ 257,427,935</u>	<u>\$ (141,787,828)</u>	<u>\$ 231,483,835</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, 2014

	<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	\$ 12,231	\$ 4,400,533	\$ 210,796
Securities lending collateral	-	429,019,831	-
Investments	3,396,119,336	23,887,657,623	7,238,077
Receivables, net of allowances for uncollectibles			
Members	-	45,063,555	-
Employers	-	945,879,498	-
Interest and dividends	1,106,841	6,021,320	5
Due from other funds	-	5,624,515	-
Other	1,846,549	310,539,902	60,958
Total Assets	<u>3,399,084,957</u>	<u>25,634,206,777</u>	<u>7,509,836</u>
LIABILITIES			
Accounts payable	2,867,750	4,499,815	2,621
Benefits payable	-	178,303,720	123,399
Securities lending collateral and rebates payable	-	428,640,651	-
Contributory life insurance payable	-	-	-
Due to other funds	-	2,276,806	615
Total Liabilities	<u>2,867,750</u>	<u>613,720,992</u>	<u>126,635</u>
 Held in Trust for Pension Benefits and Other Purposes	 <u>\$ 3,396,217,207</u>	 <u>\$ 25,020,485,785</u>	 <u>\$ 7,383,201</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>
\$ 2,419,703	\$ 1,651,362	\$ 280,714	\$ 1,680,369	\$ 74,798,145
518,026,429	34,737,884	-	490,455,203	1,475,934,227
28,225,407,219	1,936,606,688	209,091,472	27,467,616,052	86,062,907,529
51,083,409	776	379,759	85,416,166	182,009,240
962,120,035	-	-	35,447,048	1,943,446,581
2,308	141	241,056	2,786	7,374,594
21,537,361	1,129,911	19,610	6,812,710	89,372,542
506,535,368	15,282,271	-	219,287,133	1,187,193,240
<u>30,287,131,832</u>	<u>1,989,409,033</u>	<u>210,012,611</u>	<u>28,306,717,467</u>	<u>91,023,036,098</u>
79,344,603	76,935	116,554	59,346,872	153,664,140
277,716,629	16,384,295	1,139,681	325,819,733	1,491,527,720
517,568,582	34,707,182	-	490,021,724	1,474,629,754
410,502,714	-	-	145,652,730	556,155,444
2,417,531	284,227	2,933	3,623,947	8,855,892
<u>1,287,550,059</u>	<u>51,452,639</u>	<u>1,259,168</u>	<u>1,024,465,006</u>	<u>3,684,832,950</u>
<u>\$ 28,999,581,773</u>	<u>\$ 1,937,956,394</u>	<u>\$ 208,753,443</u>	<u>\$ 27,282,252,461</u>	<u>\$ 87,338,203,148</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, 2014

	<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	1,382,696	204,750	11,740
Other	-	22,214	1,889,091
Total Contributions	<u>1,382,696</u>	<u>226,964</u>	<u>1,900,831</u>
Investment Income:			
Net increase (decrease) in fair value of investments	27	-	273
Interest and dividends	1,595	89	3,643
Total Investment Income	1,622	89	3,916
Less investment expense	-	-	3,331
Net Investment Income	<u>1,622</u>	<u>89</u>	<u>585</u>
Total Additions	<u>1,384,318</u>	<u>227,053</u>	<u>1,901,416</u>
DEDUCTIONS			
Benefit payments	1,400,000	212,040	2,942,035
Refunds of contributions	-	15,013	-
Administrative expense	-	-	9,566
Contributory life insurance payments	-	-	-
Total Deductions	<u>1,400,000</u>	<u>227,053</u>	<u>2,951,601</u>
Total Changes in Net Assets Held in Trust	(15,682)	-	(1,050,185)
Net Position - July 1, 2013 (Restated)	<u>1,646,696</u>	<u>-</u>	<u>4,353,816</u>
Net Position - June 30, 2014	<u>\$ 1,631,014</u>	<u>\$ -</u>	<u>\$ 3,303,631</u>

<u>Defined Contribution Retirement Program</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>
\$ -	\$ 53,643,805	\$ 53,211,178	\$ 292,452,484	\$ 5,096,577
1,409,544	2,399,779,683	1,209,175,752	1,870,389,106	15,874,857
-	-	-	-	-
<u>1,409,544</u>	<u>2,453,423,488</u>	<u>1,262,386,930</u>	<u>2,162,841,590</u>	<u>20,971,434</u>
231	25,914	23,522	10,229	31,728,514
<u>2,019</u>	<u>547,112</u>	<u>437,727</u>	<u>179,203</u>	<u>2,738,410</u>
2,250	573,026	461,249	189,432	34,466,924
-	-	-	-	18,888
<u>2,250</u>	<u>573,026</u>	<u>461,249</u>	<u>189,432</u>	<u>34,448,036</u>
<u>1,411,794</u>	<u>2,453,996,514</u>	<u>1,262,848,179</u>	<u>2,163,031,022</u>	<u>55,419,470</u>
359,385	2,543,550,084	1,227,259,388	2,148,141,681	49,550,862
-	-	-	-	53,218
-	4,136,952	1,712,809	3,509,855	162,372
-	-	-	-	-
<u>359,385</u>	<u>2,547,687,036</u>	<u>1,228,972,197</u>	<u>2,151,651,536</u>	<u>49,766,452</u>
1,052,409	(93,690,522)	33,875,982	11,379,486	5,653,018
<u>969,614</u>	<u>225,182,796</u>	<u>223,551,953</u>	<u>(153,167,314)</u>	<u>225,830,817</u>
<u>\$ 2,022,023</u>	<u>\$ 131,492,274</u>	<u>\$ 257,427,935</u>	<u>\$ (141,787,828)</u>	<u>\$ 231,483,835</u>

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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, 2014

	<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	\$ 181,051,805	\$ 385,660,096	\$ -
Employers	-	858,047,628	-
Other	-	-	793,175
Total Contributions	<u>181,051,805</u>	<u>1,243,707,724</u>	<u>793,175</u>
Investment Income:			
Net increase (decrease) in fair value of investments	412,874,377	3,026,512,808	622
Interest and dividends	11,455,834	356,609,349	8,981
Total Investment Income	424,330,211	3,383,122,157	9,603
Less investment expense	182,435	1,568,288	2,235
Net Investment Income	<u>424,147,776</u>	<u>3,381,553,869</u>	<u>7,368</u>
Total Additions	<u>605,199,581</u>	<u>4,625,261,593</u>	<u>800,543</u>
DEDUCTIONS			
Benefit payments	149,393,111	2,096,755,393	1,583,408
Refunds of contributions	-	9,073,618	-
Administrative expense	482,277	3,884,342	5,853
Contributory life insurance payments	-	-	-
Total Deductions	<u>149,875,388</u>	<u>2,109,713,353</u>	<u>1,589,261</u>
Total Changes in Net Assets Held in Trust	455,324,193	2,515,548,240	(788,718)
Net Position - July 1, 2013 (Restated)	<u>2,940,893,014</u>	<u>22,504,937,545</u>	<u>8,171,919</u>
Net Position - June 30, 2014	<u>\$ 3,396,217,207</u>	<u>\$ 25,020,485,785</u>	<u>\$ 7,383,201</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>
\$ 797,818,225	\$ 24,034,496	\$ 5,907,412	\$ 716,183,306	\$ 2,515,059,384
917,689,000	36,436,923	-	427,700,146	7,738,101,825
55,641,713	-	-	40,469,573	98,815,766
<u>1,771,148,938</u>	<u>60,471,419</u>	<u>5,907,412</u>	<u>1,184,353,025</u>	<u>10,351,976,975</u>
3,706,234,967	262,436,905	38,003,941	3,743,233,928	11,221,086,258
<u>405,477,946</u>	<u>24,770,959</u>	<u>4,218,660</u>	<u>361,885,108</u>	<u>1,168,336,635</u>
4,111,712,913	287,207,864	42,222,601	4,105,119,036	12,389,422,893
<u>8,239,931</u>	<u>109,647</u>	<u>-</u>	<u>4,665,570</u>	<u>14,790,325</u>
<u>4,103,472,982</u>	<u>287,098,217</u>	<u>42,222,601</u>	<u>4,100,453,466</u>	<u>12,374,632,568</u>
<u>5,874,621,920</u>	<u>347,569,636</u>	<u>48,130,013</u>	<u>5,284,806,491</u>	<u>22,726,609,543</u>
3,133,601,845	197,610,737	17,638,584	3,789,290,002	15,359,288,555
125,688,269	348,201	-	48,569,511	183,747,830
21,756,019	280,026	-	12,170,971	48,111,042
<u>56,149,826</u>	<u>-</u>	<u>-</u>	<u>40,649,586</u>	<u>96,799,412</u>
<u>3,337,195,959</u>	<u>198,238,964</u>	<u>17,638,584</u>	<u>3,890,680,070</u>	<u>15,687,946,839</u>
2,537,425,961	149,330,672	30,491,429	1,394,126,421	7,038,662,704
<u>26,462,155,812</u>	<u>1,788,625,722</u>	<u>178,262,014</u>	<u>25,888,126,040</u>	<u>80,299,540,444</u>
<u>\$ 28,999,581,773</u>	<u>\$ 1,937,956,394</u>	<u>\$ 208,753,443</u>	<u>\$ 27,282,252,461</u>	<u>\$ 87,338,203,148</u>

**STATE OF NEW JERSEY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 JUNE 30, 2014**

	Insurance Annuity Trust Fund	Motor Vehicle Security Responsibility Fund
ASSETS		
Cash and cash equivalents	\$ 100	\$ 27,993
Investments	174,761	234,835
Total Assets	174,861	262,828
LIABILITIES		
Accounts payable	-	-
Due to other funds	-	278
Total Liabilities	-	278
NET POSITION		
Held in Trust for Pension Benefits and Other Purposes	\$ 174,861	\$ 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>
\$ 1,094,080	\$ 793,512	\$ 1,915,685
5,366,363	6,816,245	12,592,204
<u>6,460,443</u>	<u>7,609,757</u>	<u>14,507,889</u>
4,169,020	-	4,169,020
97,764	26,767	124,809
<u>4,266,784</u>	<u>26,767</u>	<u>4,293,829</u>
<u>\$ 2,193,659</u>	<u>\$ 7,582,990</u>	<u>\$ 10,214,060</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Insurance Annuity Trust Fund</u>	<u>Motor Vehicle Security Responsibility Fund</u>
ADDITIONS		
Investment income:		
Interest and dividends	\$ 200	\$ 278
Total Investment Income	200	278
Miscellaneous	6,000	-
Total Additions	<u>6,200</u>	<u>278</u>
DEDUCTIONS		
Refunds and transfers to other systems	-	278
Payments in accordance with trust agreements	-	-
Total Deductions	<u>-</u>	<u>278</u>
Total Changes in Net Position Held in Trust	6,200	-
Net Position - July 1, 2013	<u>168,661</u>	<u>262,550</u>
Net Position - June 30, 2014	<u>\$ 174,861</u>	<u>\$ 262,550</u>

<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
\$ 6,227	\$ 8,024	\$ 14,729
6,227	8,024	14,729
<u>24,479</u>	<u>675,395</u>	<u>705,874</u>
<u>30,706</u>	<u>683,419</u>	<u>720,603</u>
-	4,171	4,449
<u>122,691</u>	<u>611,179</u>	<u>733,870</u>
<u>122,691</u>	<u>615,350</u>	<u>738,319</u>
(91,985)	68,069	(17,716)
<u>2,285,644</u>	<u>7,514,921</u>	<u>10,231,776</u>
<u>\$ 2,193,659</u>	<u>\$ 7,582,990</u>	<u>\$ 10,214,060</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS
JUNE 30, 2014

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 2,192,318,919	\$ 684,471,660	\$ 2,876,790,579
Investments	4,960,907,715	495,668,524	5,456,576,239
Receivables, net of allowances for uncollectibles			
Federal government	82,849,211	51,784,420	134,633,631
Loans	251,385,174	4,715,867	256,101,041
Mortgages	92,984,000	-	92,984,000
Other	119,733,596	84,908,300	204,641,896
Due from external parties	18,385,940	21,364,931	39,750,871
Inventories	16,660,328	-	16,660,328
Other	67,949,031	145,243,036	213,192,067
Total Current Assets	<u>7,803,173,914</u>	<u>1,488,156,738</u>	<u>9,291,330,652</u>
Noncurrent Assets			
Investments	802,595,373	617,979,050	1,420,574,423
Receivables, net of allowances for uncollectibles			
Loans	3,633,655,459	17,021,964	3,650,677,423
Mortgages	2,374,088,880	3,935,000	2,378,023,880
Other	1,675,000	48,401,926	50,076,926
Capital assets - nondepreciated	715,061,094	387,437,315	1,102,498,409
Capital assets - depreciated, net	1,469,856,317	3,678,208,240	5,148,064,557
Derivative instrument asset	7,553,000	-	7,553,000
Other	81,269,885	87,612,042	168,881,927
Total Noncurrent Assets	<u>9,085,755,008</u>	<u>4,840,595,537</u>	<u>13,926,350,545</u>
Deferred Outflows of Resources	<u>121,008,878</u>	<u>64,439,455</u>	<u>185,448,333</u>
Total Assets and Deferred Outflows of Resources	<u>17,009,937,800</u>	<u>6,393,191,730</u>	<u>23,403,129,530</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	204,876,444	223,410,096	428,286,540
Due to external parties	36,471,161	1,273,479	37,744,640
Interest payable	45,460,650	32,707,250	78,167,900
Unearned revenue	138,640,220	110,776,730	249,416,950
Current portion of long-term obligations	421,006,314	88,394,044	509,400,358
Other	203,472,027	53,892,377	257,364,404
Total Current Liabilities	<u>1,049,926,816</u>	<u>510,453,976</u>	<u>1,560,380,792</u>
Noncurrent liabilities			
Net pension obligation	51,218,784	-	51,218,784
Net OPEB obligation	152,489,968	-	152,489,968
Pollution remediation	5,387,341	-	5,387,341
Derivative instrument liability	91,406,000	-	91,406,000
Other	7,916,826,008	2,949,817,230	10,866,643,238
Total Noncurrent Liabilities	<u>8,217,328,101</u>	<u>2,949,817,230</u>	<u>11,167,145,331</u>
Deferred Inflows of Resources	<u>43,574,155</u>	<u>213,641,757</u>	<u>257,215,912</u>
Total Liabilities and Deferred Inflows of Resources	<u>9,310,829,072</u>	<u>3,673,912,963</u>	<u>12,984,742,035</u>
NET POSITION			
Net investment in capital assets	1,090,011,966	1,161,728,212	2,251,740,178
Restricted for:			
Capital projects	1,879,484	141,751,339	143,630,823
Debt service	879,535,188	63,612,248	943,147,436
Other purposes	4,770,376,536	398,198,230	5,168,574,766
Unrestricted	<u>957,305,554</u>	<u>953,988,738</u>	<u>1,911,294,292</u>
Total Net Position	<u>\$ 7,699,108,728</u>	<u>\$ 2,719,278,767</u>	<u>\$ 10,418,387,495</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
Expenses	\$ 2,799,597,878	\$ 2,440,785,082	\$ 5,240,382,960
 Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	1,073,710,843	1,261,342,289	2,335,053,132
Operating grants and contributions	743,243,967	965,666,098	1,708,910,065
Capital grants and contributions	<u>1,763,884,119</u>	<u>118,860,795</u>	<u>1,882,744,914</u>
Net (Expense) Revenue	<u>781,241,051</u>	<u>(94,915,900)</u>	<u>686,325,151</u>
 General Revenue			
Payments from State	<u>163,616,448</u>	<u>342,447,956</u>	<u>506,064,404</u>
Total General Revenue	<u>163,616,448</u>	<u>342,447,956</u>	<u>506,064,404</u>
 Change in Net Position	 944,857,499	 247,532,056	 1,192,389,555
 Net Position - Beginning of Year (Restated)	 <u>6,754,251,229</u>	 <u>2,471,746,711</u>	 <u>9,225,997,940</u>
Net Position - End of Year	<u>\$ 7,699,108,728</u>	<u>\$ 2,719,278,767</u>	<u>\$ 10,418,387,495</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES
JUNE 30, 2014

	Casino Reinvestment Development Authority	Higher Education Student Assistance Authority	New Jersey Economic Development Authority
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 164,965,580	\$ 549,693,927	\$ 73,358,728
Investments	47,464,227	4,546,442,910	68,724,841
Receivables, net of allowances for uncollectibles			
Federal government	-	7,876,689	-
Loans	-	105,400,354	33,135,625
Mortgages	-	-	-
Other	35,812,765	46,676,535	-
Due from external parties	-	493,617	-
Inventories	-	-	-
Other	-	-	590,537
Total Current Assets	<u>248,242,572</u>	<u>5,256,584,032</u>	<u>175,809,731</u>
Noncurrent Assets			
Investments	-	-	212,047,563
Receivables, net of allowances for uncollectibles			
Loans	16,284,755	1,999,886,037	136,080,767
Mortgages	102,573,880	-	-
Other	-	-	-
Capital assets - nondepreciated	184,548,083	-	23,383,623
Capital assets - depreciated, net	341,385,156	944,263	61,091,312
Derivative instrument asset	-	-	-
Other	16,762,755	-	77,130
Total Noncurrent Assets	<u>661,554,629</u>	<u>2,000,830,300</u>	<u>432,680,395</u>
Deferred Outflows of Resources	<u>-</u>	<u>6,666,303</u>	<u>1,115,345</u>
Total Assets and Deferred Outflows of Resources	<u>909,797,201</u>	<u>7,264,080,635</u>	<u>609,605,471</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	46,843,154	16,353,546	6,563,681
Due to external parties	-	77,592	-
Interest payable	4,845,853	9,218,722	319,176
Unearned revenue	3,623,784	-	1,486,825
Current portion of long-term obligations	33,869,233	180,500,000	1,963,797
Other	-	5,411,934	7,116,951
Total Current Liabilities	<u>89,182,024</u>	<u>211,561,794</u>	<u>17,450,430</u>
Noncurrent Liabilities			
Net pension obligation	-	-	-
Net OPEB obligation	-	-	-
Pollution remediation	-	-	-
Derivative instrument liability	-	-	-
Other	503,557,989	2,316,117,648	56,032,043
Total Noncurrent Liabilities	<u>503,557,989</u>	<u>2,316,117,648</u>	<u>56,032,043</u>
Deferred Inflows of Resources	<u>-</u>	<u>6,666,303</u>	<u>1,115,345</u>
Total Liabilities and Deferred Inflows of Resources	<u>592,740,013</u>	<u>2,534,345,745</u>	<u>74,597,818</u>
NET POSITION			
Net investment in capital assets	309,402,627	-	46,874,681
Restricted for:			
Capital projects	-	-	-
Debt service	33,897,039	183,881,604	-
Other purposes	5,709,083	4,545,853,286	22,388,440
Unrestricted	(31,951,561)	-	465,744,532
Total Net Position	<u>\$ 317,057,188</u>	<u>\$ 4,729,734,890</u>	<u>\$ 535,007,653</u>

<u>New Jersey Educational Facilities Authority</u>	<u>New Jersey Environmental Infrastructure Trust</u>	<u>New Jersey Health Care Facilities Financing Authority</u>	<u>New Jersey Housing and Mortgage Finance Agency</u>
\$ 124,931	\$ 375,465,124	\$ 58,000	\$ 739,184,000
6,751,242	89,685,555	7,248,000	69,126,000
-	-	-	-
-	90,305,713	286,000	958,000
-	-	-	92,984,000
25,000	-	2,141,000	5,201,000
-	-	-	2,807,000
-	-	-	-
16,729	25,753,017	3,631,000	22,990,000
<u>6,917,902</u>	<u>581,209,409</u>	<u>13,364,000</u>	<u>933,250,000</u>
-	104,095,908	-	402,625,000
-	1,187,009,265	619,000	270,428,000
-	-	-	2,271,515,000
-	-	-	1,675,000
-	-	-	1,225,000
67,556	307,387	25,000	8,425,000
-	-	-	7,553,000
-	-	-	64,430,000
<u>67,556</u>	<u>1,291,412,560</u>	<u>644,000</u>	<u>3,027,876,000</u>
-	-	-	90,462,000
<u>6,985,458</u>	<u>1,872,621,969</u>	<u>14,008,000</u>	<u>4,051,588,000</u>
228,809	19,579,613	321,000	9,735,000
-	-	-	24,367,000
-	-	-	19,411,000
-	-	1,822,000	70,774,000
-	88,417,261	-	94,535,000
-	-	-	158,135,000
<u>228,809</u>	<u>107,996,874</u>	<u>2,143,000</u>	<u>376,957,000</u>
-	-	-	-
1,130,284	-	-	59,215,000
-	-	-	-
-	-	-	91,406,000
25,213	1,345,994,261	-	2,656,381,000
<u>1,155,497</u>	<u>1,345,994,261</u>	<u>-</u>	<u>2,807,002,000</u>
-	-	-	9,006,000
<u>1,384,306</u>	<u>1,453,991,135</u>	<u>2,143,000</u>	<u>3,192,965,000</u>
67,556	307,387	25,000	9,650,000
-	-	-	-
-	255,996,982	-	320,423,000
-	124,893,654	-	36,071,000
5,533,596	37,432,811	11,840,000	492,479,000
<u>\$ 5,601,152</u>	<u>\$ 418,630,834</u>	<u>\$ 11,865,000</u>	<u>\$ 858,623,000</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
JUNE 30, 2014

	<u>New Jersey Meadowlands Commission</u>	<u>New Jersey Redevelopment Authority</u>	<u>New Jersey Sports and Exposition Authority</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 13,904,948	\$ 2,063,037	\$ 6,579,000
Investments	22,420,568	-	5,757,000
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	-	8,064,482	-
Mortgages	-	-	-
Other	1,421,162	3,863,717	7,584,000
Due from external parties	-	-	329,000
Inventories	-	-	-
Other	-	14,674	366,000
Total Current Assets	<u>37,746,678</u>	<u>14,005,910</u>	<u>20,615,000</u>
Noncurrent Assets			
Investments	2,272,891	22,222,342	-
Receivables, net of allowances for uncollectibles			
Loans	-	10,813,635	12,534,000
Mortgages	-	-	-
Other	-	-	-
Capital assets - nondepreciated	25,440,810	-	117,149,000
Capital assets - depreciated, net	9,034,065	35,565	172,641,000
Derivative instrument asset	-	-	-
Other	-	-	-
Total Noncurrent Assets	<u>36,747,766</u>	<u>33,071,542</u>	<u>302,324,000</u>
Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	<u>74,494,444</u>	<u>47,077,452</u>	<u>322,939,000</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	2,362,245	74,473	8,938,000
Due to external parties	-	316,308	-
Interest payable	-	-	567,000
Unearned revenue	1,075,499	-	54,391,000
Current portion of long-term obligations	-	-	1,429,000
Other	-	-	1,371,000
Total Current Liabilities	<u>3,437,744</u>	<u>390,781</u>	<u>66,696,000</u>
Noncurrent Liabilities			
Net pension obligation	403,251	-	49,644,447
Net OPEB obligation	7,795,712	-	-
Pollution remediation	3,037,341	-	2,350,000
Derivative instrument liability	-	-	-
Other	415,589	-	12,632,553
Total Noncurrent Liabilities	<u>11,651,893</u>	<u>-</u>	<u>64,627,000</u>
Deferred Inflows of Resources			
Total Liabilities and Deferred Inflows of Resources	<u>15,089,637</u>	<u>390,781</u>	<u>131,323,000</u>
NET POSITION			
Net investment in capital assets	34,474,875	35,565	289,790,000
Restricted for:			
Capital projects	1,841,074	-	-
Debt service	-	-	-
Other purposes	21,309,141	-	486,000
Unrestricted	1,779,717	46,651,106	(98,660,000)
Total Net Position	<u>\$ 59,404,807</u>	<u>\$ 46,686,671</u>	<u>\$ 191,616,000</u>

<u>New Jersey Water Supply Authority</u>	<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 41,877,517	\$ 100,112,230	\$ 84,613,897	\$ 40,318,000	\$ 2,192,318,919
7,759,390	8,931,452	79,993,530	603,000	4,960,907,715
-	-	226,522	74,746,000	82,849,211
-	-	13,235,000	-	251,385,174
-	-	-	-	92,984,000
2,266,553	3,767,578	5,567,286	5,407,000	119,733,596
-	14,756,323	-	-	18,385,940
-	1,418,585	118,743	15,123,000	16,660,328
2,455,344	297,899	2,534,831	9,299,000	67,949,031
<u>54,358,804</u>	<u>129,284,067</u>	<u>186,289,809</u>	<u>145,496,000</u>	<u>7,803,173,914</u>
12,416,669	-	-	46,915,000	802,595,373
-	-	-	-	3,633,655,459
-	-	-	-	2,374,088,880
-	-	-	-	1,675,000
35,345,546	104,721,251	223,247,781	-	715,061,094
105,809,543	103,544,407	452,930,063	213,616,000	1,469,856,317
-	-	-	-	7,553,000
-	-	-	-	81,269,885
<u>153,571,758</u>	<u>208,265,658</u>	<u>676,177,844</u>	<u>260,531,000</u>	<u>9,085,755,008</u>
-	-	22,765,230	-	121,008,878
<u>207,930,562</u>	<u>337,549,725</u>	<u>885,232,883</u>	<u>406,027,000</u>	<u>17,009,937,800</u>
3,005,584	4,147,168	13,777,171	72,947,000	204,876,444
-	208,595	416,666	11,085,000	36,471,161
-	7,521,359	3,577,540	-	45,460,650
3,251,695	-	1,253,417	962,000	138,640,220
3,783,928	5,185,000	11,152,095	171,000	421,006,314
862,059	1,200,000	16,476,083	12,899,000	203,472,027
<u>10,903,266</u>	<u>18,262,122</u>	<u>46,652,972</u>	<u>98,064,000</u>	<u>1,049,926,816</u>
-	1,171,086	-	-	51,218,784
-	1,303,697	83,045,275	-	152,489,968
-	-	-	-	5,387,341
-	-	-	-	91,406,000
<u>75,345,060</u>	<u>267,090,000</u>	<u>455,886,652</u>	<u>227,348,000</u>	<u>7,916,826,008</u>
<u>75,345,060</u>	<u>269,564,783</u>	<u>538,931,927</u>	<u>227,348,000</u>	<u>8,217,328,101</u>
-	5,313,222	21,473,285	-	43,574,155
<u>86,248,326</u>	<u>293,140,127</u>	<u>607,058,184</u>	<u>325,412,000</u>	<u>9,310,829,072</u>
87,589,285	3,748,372	249,996,618	58,050,000	1,090,011,966
-	-	38,410	-	1,879,484
9,084,491	24,759,830	49,893,242	1,599,000	879,535,188
-	1,418,585	12,247,347	-	4,770,376,536
25,008,460	14,482,811	(34,000,918)	20,966,000	957,305,554
<u>\$ 121,682,236</u>	<u>\$ 44,409,598</u>	<u>\$ 278,174,699</u>	<u>\$ 80,615,000</u>	<u>\$ 7,699,108,728</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>Casino Reinvestment Development Authority</u>	<u>Higher Education Student Assistance Authority</u>	<u>New Jersey Economic Development Authority</u>
Expenses	\$ 108,375,335	\$ 1,207,072,280	\$ 95,381,507
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	73,656,800	30,889,437	38,390,681
Operating grants and contributions	77,824,987	248,379,738	16,609,378
Capital grants and contributions	-	1,752,080,895	-
Net (Expense) Revenue	<u>43,106,452</u>	<u>824,277,790</u>	<u>(40,381,448)</u>
General Revenue			
Payments from State	-	-	11,591,125
Total General Revenue	<u>-</u>	<u>-</u>	<u>11,591,125</u>
Change in Net Position	43,106,452	824,277,790	(28,790,323)
Net Position - Beginning of Year (Restated)	<u>273,950,736</u>	<u>3,905,457,100</u>	<u>563,797,976</u>
Net Position - End of Year	<u>\$ 317,057,188</u>	<u>\$ 4,729,734,890</u>	<u>\$ 535,007,653</u>

<u>New Jersey Educational Facilities Authority</u>	<u>New Jersey Environmental Infrastructure Trust</u>	<u>New Jersey Health Care Facilities Financing Authority</u>	<u>New Jersey Housing and Mortgage Finance Agency</u>
\$ 2,245,558	\$ 46,460,135	\$ 7,289,000	\$ 373,844,000
3,187,412	5,837,548	4,108,000	169,962,000
3,988	154,053,855	4,075,000	201,356,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>945,842</u>	<u>113,431,268</u>	<u>894,000</u>	<u>(2,526,000)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
945,842	113,431,268	894,000	(2,526,000)
<u>4,655,310</u>	<u>305,199,566</u>	<u>10,971,000</u>	<u>861,149,000</u>
<u>\$ 5,601,152</u>	<u>\$ 418,630,834</u>	<u>\$ 11,865,000</u>	<u>\$ 858,623,000</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, 2014

	<u>New Jersey Meadowlands Commission</u>	<u>New Jersey Redevelopment Authority</u>	<u>New Jersey Sports and Exposition Authority</u>
Expenses	\$ 45,405,064	\$ 6,361,268	\$ 98,947,000
 Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	38,189,649	307,922	55,493,000
Operating grants and contributions	1,874,979	1,226,101	3,627,000
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>
Net (Expense) Revenue	<u>(5,340,436)</u>	<u>(4,827,245)</u>	<u>(39,827,000)</u>
 General Revenue			
Payments from State	<u>-</u>	<u>-</u>	<u>21,803,000</u>
Total General Revenue	<u>-</u>	<u>-</u>	<u>21,803,000</u>
 Change in Net Position	 (5,340,436)	 (4,827,245)	 (18,024,000)
 Net Position - Beginning of Year (Restated)	 <u>64,745,243</u>	 <u>51,513,916</u>	 <u>209,640,000</u>
Net Position - End of Year	<u>\$ 59,404,807</u>	<u>\$ 46,686,671</u>	<u>\$ 191,616,000</u>

<u>New Jersey Water Supply Authority</u>	<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 25,431,726	\$ 40,675,963	\$ 121,906,042	\$ 620,203,000	\$ 2,799,597,878
25,935,674	20,782,178	104,981,542	501,989,000	1,073,710,843
508,086	3,896,061	1,640,794	28,168,000	743,243,967
-	5,100,224	6,267,000	436,000	1,763,884,119
<u>1,012,034</u>	<u>(10,897,500)</u>	<u>(9,016,706)</u>	<u>(89,610,000)</u>	<u>781,241,051</u>
-	14,756,323	-	115,466,000	163,616,448
-	14,756,323	-	115,466,000	163,616,448
1,012,034	3,858,823	(9,016,706)	25,856,000	944,857,499
<u>120,670,202</u>	<u>40,550,775</u>	<u>287,191,405</u>	<u>54,759,000</u>	<u>6,754,251,229</u>
<u>\$ 121,682,236</u>	<u>\$ 44,409,598</u>	<u>\$ 278,174,699</u>	<u>\$ 80,615,000</u>	<u>\$ 7,699,108,728</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES
JUNE 30, 2014

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 51,347,000	\$ 129,769,096	\$ 49,476,566
Investments	37,736,000	29,999,741	228,245,310
Receivables, net of allowances for uncollectibles			
Federal government	4,192,000	2,732,170	6,191,185
Loans	857,000	249,823	223,868
Other	4,175,000	11,435,059	11,736,295
Due from external parties	3,582,000	2,945,690	2,387,659
Other	21,186,000	3,239,811	1,720,073
Total Current Assets	<u>123,075,000</u>	<u>180,371,390</u>	<u>299,980,956</u>
Noncurrent Assets			
Investments	51,265,000	7,910,978	139,117,467
Receivables, net of allowances for uncollectibles			
Loans	3,072,000	1,608,504	3,472,173
Mortgages	-	-	-
Other	-	255,315	-
Capital assets - nondepreciated	38,301,000	32,010,605	129,853,536
Capital assets - depreciated, net	549,354,000	426,190,838	671,730,847
Other	41,601,000	2,046,818	5,115,912
Total Noncurrent Assets	<u>683,593,000</u>	<u>470,023,058</u>	<u>949,289,935</u>
Deferred Outflows of Resources	<u>22,559,000</u>	<u>15,267,019</u>	<u>3,477,768</u>
Total Assets and Deferred Outflows of Resources	<u>829,227,000</u>	<u>665,661,467</u>	<u>1,252,748,659</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	22,746,000	23,870,042	36,864,260
Due to external parties	-	-	-
Interest payable	9,765,000	6,769,079	8,604,536
Unearned revenue	1,603,000	13,161,597	23,465,953
Current portion of long-term obligations	11,563,000	10,778,052	9,731,240
Other	3,547,000	3,507,558	5,943,268
Total Current Liabilities	<u>49,224,000</u>	<u>58,086,328</u>	<u>84,609,257</u>
Noncurrent liabilities			
Other	391,479,000	354,884,295	492,652,047
Total Noncurrent Liabilities	<u>391,479,000</u>	<u>354,884,295</u>	<u>492,652,047</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>212,959,688</u>
Total Liabilities and Deferred Inflows of Resources	<u>440,703,000</u>	<u>412,970,623</u>	<u>790,220,992</u>
NET POSITION			
Net investment in capital assets	229,359,000	113,970,633	240,945,408
Restricted for:			
Capital projects	2,268,000	53,399,756	37,787,583
Debt service	8,992,000	6,607,096	16
Other purposes	26,844,000	29,450,131	27,927,779
Unrestricted	121,061,000	49,263,228	155,866,881
Total Net Position	<u>\$ 388,524,000</u>	<u>\$ 252,690,844</u>	<u>\$ 462,527,667</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>
\$ 9,315,678	\$ 58,747,000	\$ 53,977,000	\$ 14,884,218	\$ 162,156,618
36,213,951	14,473,000	16,000	92,770,614	612,879
2,255,870	19,597,000	-	642,775	14,439,895
1,779,072	340,000	193,000	258,126	-
5,188,355	3,694,000	5,557,000	6,324,591	24,078,798
-	3,263,000	-	775,368	3,579,785
291,092	1,480,000	56,667,000	30,690,288	29,618,176
<u>55,044,018</u>	<u>101,594,000</u>	<u>116,410,000</u>	<u>146,345,980</u>	<u>234,486,151</u>
30,843,367	145,645,000	21,776,000	32,356,404	176,920,956
718,657	1,700,000	730,000	2,063,299	3,265,968
-	3,935,000	-	-	-
1,209,634	39,659,000	4,159,000	1,472,683	-
19,573,363	-	-	21,604,572	95,630,248
190,455,549	318,194,000	299,349,000	295,363,329	587,629,615
1,133,020	757,000	-	-	36,958,292
<u>243,933,590</u>	<u>509,890,000</u>	<u>326,014,000</u>	<u>352,860,287</u>	<u>900,405,079</u>
<u>1,532,514</u>	<u>2,362,000</u>	<u>-</u>	<u>644,623</u>	<u>18,596,531</u>
<u>300,510,122</u>	<u>613,846,000</u>	<u>442,424,000</u>	<u>499,850,890</u>	<u>1,153,487,761</u>
6,616,396	19,522,000	18,154,000	21,611,640	48,838,972
-	1,273,000	-	-	-
3,168,635	4,400,000	-	-	-
3,577,599	9,311,000	4,277,000	14,971,754	24,251,239
5,543,561	10,960,000	8,982,000	7,015,667	16,126,919
<u>13,001,403</u>	<u>10,569,000</u>	<u>3,192,000</u>	<u>9,032,608</u>	<u>18,569</u>
<u>31,907,594</u>	<u>56,035,000</u>	<u>34,605,000</u>	<u>52,631,669</u>	<u>89,235,699</u>
148,112,347	237,118,000	265,443,000	244,272,989	632,844,774
<u>148,112,347</u>	<u>237,118,000</u>	<u>265,443,000</u>	<u>244,272,989</u>	<u>632,844,774</u>
-	418,000	-	-	264,069
<u>180,019,941</u>	<u>293,571,000</u>	<u>300,048,000</u>	<u>296,904,658</u>	<u>722,344,542</u>
57,305,548	104,903,000	32,396,000	75,114,004	96,788,816
-	48,296,000	-	-	-
6,789,059	5,020,000	-	6,374,706	23,018,712
11,784,065	89,106,000	23,309,000	25,949,937	139,808,570
44,611,509	72,950,000	86,671,000	95,507,585	171,527,121
<u>\$ 120,490,181</u>	<u>\$ 320,275,000</u>	<u>\$ 142,376,000</u>	<u>\$ 202,946,232</u>	<u>\$ 431,143,219</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
JUNE 30, 2014

	<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	\$ 15,498,876	\$ 139,299,608	\$ 684,471,660
Investments	40,299,098	15,301,931	495,668,524
Receivables, net of allowances for uncollectibles			
Federal government	848,962	884,563	51,784,420
Loans	-	814,978	4,715,867
Other	5,342,489	7,376,713	84,908,300
Due from external parties	753,857	4,077,572	21,364,931
Other	350,596	-	145,243,036
Total Current Assets	<u>63,093,878</u>	<u>167,755,365</u>	<u>1,488,156,738</u>
Noncurrent Assets			
Investments	12,143,878	-	617,979,050
Receivables, net of allowances for uncollectibles			
Loans	-	391,363	17,021,964
Mortgages	-	-	3,935,000
Other	-	1,646,294	48,401,926
Capital assets - nondepreciated	9,135,752	41,328,239	387,437,315
Capital assets - depreciated, net	33,473,016	306,468,046	3,678,208,240
Other	-	-	87,612,042
Total Noncurrent Assets	<u>54,752,646</u>	<u>349,833,942</u>	<u>4,840,595,537</u>
Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>64,439,455</u>
Total Assets and Deferred Outflows of Resources	<u>117,846,524</u>	<u>517,589,307</u>	<u>6,393,191,730</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	7,727,448	17,459,338	223,410,096
Due to external parties	479	-	1,273,479
Interest payable	-	-	32,707,250
Unearned revenue	10,194,645	5,962,943	110,776,730
Current portion of long-term obligations	779,013	6,914,592	88,394,044
Other	1,836,957	3,244,014	53,892,377
Total Current Liabilities	<u>20,538,542</u>	<u>33,580,887</u>	<u>510,453,976</u>
Noncurrent liabilities			
Other	10,445,901	172,564,877	2,949,817,230
Total Noncurrent Liabilities	<u>10,445,901</u>	<u>172,564,877</u>	<u>2,949,817,230</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>213,641,757</u>
Total Liabilities and Deferred Inflows of Resources	<u>30,984,443</u>	<u>206,145,764</u>	<u>3,673,912,963</u>
NET POSITION			
Net investment in capital assets	34,143,449	176,802,354	1,161,728,212
Restricted for:			
Capital projects	-	-	141,751,339
Debt service	-	6,810,659	63,612,248
Other purposes	6,952,131	17,066,617	398,198,230
Unrestricted	<u>45,766,501</u>	<u>110,763,913</u>	<u>953,988,738</u>
Total Net Position	<u>\$ 86,862,081</u>	<u>\$ 311,443,543</u>	<u>\$ 2,719,278,767</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, 2014

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
Expenses	\$ 220,407,000	\$ 237,952,838	\$ 365,302,974
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	141,250,000	121,959,514	238,522,486
Operating grants and contributions	53,633,000	95,214,856	110,900,494
Capital grants and contributions	<u>8,616,000</u>	<u>-</u>	<u>21,112,777</u>
Net (Expense) Revenue	<u>(16,908,000)</u>	<u>(20,778,468)</u>	<u>5,232,783</u>
General Revenue			
Payments from State	<u>29,317,000</u>	<u>44,533,037</u>	<u>38,613,000</u>
Total General Revenue	<u>29,317,000</u>	<u>44,533,037</u>	<u>38,613,000</u>
Change in Net Position	12,409,000	23,754,569	43,845,783
Net Position - Beginning of Year (Restated)	<u>376,115,000</u>	<u>228,936,275</u>	<u>418,681,884</u>
Net Position - End of Year	<u>\$ 388,524,000</u>	<u>\$ 252,690,844</u>	<u>\$ 462,527,667</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>
\$ 178,296,912	\$ 313,319,000	\$ 139,927,000	\$ 210,577,174	\$ 467,120,492
97,890,796	128,660,000	93,224,000	95,169,392	178,293,017
60,600,437	171,486,000	43,791,000	102,335,233	215,839,982
<u>1,139,311</u>	<u>69,091,000</u>	<u>-</u>	<u>3,122,154</u>	<u>10,092,969</u>
<u>(18,666,368)</u>	<u>55,918,000</u>	<u>(2,912,000)</u>	<u>(9,950,395)</u>	<u>(62,894,524)</u>
<u>26,056,000</u>	<u>37,696,000</u>	<u>16,130,000</u>	<u>19,839,000</u>	<u>88,792,000</u>
<u>26,056,000</u>	<u>37,696,000</u>	<u>16,130,000</u>	<u>19,839,000</u>	<u>88,792,000</u>
7,389,632	93,614,000	13,218,000	9,888,605	25,897,476
<u>113,100,549</u>	<u>226,661,000</u>	<u>129,158,000</u>	<u>193,057,627</u>	<u>405,245,743</u>
<u>\$ 120,490,181</u>	<u>\$ 320,275,000</u>	<u>\$ 142,376,000</u>	<u>\$ 202,946,232</u>	<u>\$ 431,143,219</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>Thomas Edison State College</u>	<u>The William Patterson University of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
Expenses	\$ 93,103,068	\$ 214,778,624	\$ 2,440,785,082
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	51,211,343	115,161,741	1,261,342,289
Operating grants and contributions	37,296,006	74,569,090	965,666,098
Capital grants and contributions	<u>2,686,991</u>	<u>2,999,593</u>	<u>118,860,795</u>
Net (Expense) Revenue	<u>(1,908,728)</u>	<u>(22,048,200)</u>	<u>(94,915,900)</u>
General Revenue			
Payments from State	<u>8,723,919</u>	<u>32,748,000</u>	<u>342,447,956</u>
Total General Revenue	<u>8,723,919</u>	<u>32,748,000</u>	<u>342,447,956</u>
Change in Net Position	6,815,191	10,699,800	247,532,056
Net Position - Beginning of Year (Restated)	<u>80,046,890</u>	<u>300,743,743</u>	<u>2,471,746,711</u>
Net Position - End of Year	<u>\$ 86,862,081</u>	<u>\$ 311,443,543</u>	<u>\$ 2,719,278,767</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, \$2.50 is remitted to the Casino Reinvestment Development Authority (CRDA). The remaining \$.50 is deposited into the Casino Revenue Fund.

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

Special Revenue Fund

The Atlantic City Projects-Room Fund facilitates the development of entertainment-retail projects in specified districts located within Atlantic City and 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 from 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)

Capital Projects

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)

Capital Projects

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 and internet gaming. 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 that were appointed prior to July 1, 1944. This fund has no active members. All police and firemen currently appointed are enrolled in the Police and Firemen's Retirement System (PFRS). Any unfunded liability of the CPFPPF is an obligation of 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.

Defined Contribution Retirement Program (N.J.S.A. 43:15c)

Pension Trust Fund

Individuals eligible for membership include State or Local Officials who are elected or appointed on or after July 1, 2007; employees enrolled in the PERS or TPAF on or after July 1, 2007 who earn salary in excess of established annual maximum compensation limits (equivalent to annual maximum wage base for Social Security deductions); employees enrolled in the PFRS or SPRS after May 21, 2010 who earn salary in excess of established annual maximum compensation limits (equivalent to annual maximum wage base for Social Security deductions); and employees otherwise eligible to enroll in the PERS or TPAF on or after November 2, 2008, who do not earn the minimum annual salary required for PERS or TPAF Tier 3 enrollment or do not work the minimum hours per week required for PERS or TPAF Tier 4 and Tier 5 enrollments.

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 a percentage of the premium for the level of coverage selected by the employee, which ranges from 3 percent for the lowest paid employees to 35 percent for the highest paid employees. 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. Under P.L. 2011, c.78, future State retirees who had less than 20 years of pension credit on June 28, 2011, the effective date of Chapter 78, will be required to pay a percentage of the cost of their health insurance coverage at retirement provided they retire with 25 or more years of pension service credit. 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.

Medical Malpractice Self Insurance Fund

Special Revenue Fund

This fund is the successor to the University of Medicine and Dentistry of New Jersey Self-Insurance Reserve Fund which was dissolved as of July 1, 2013 as a result of the New Jersey Medical and Health Sciences Education Restructuring Act (the "Act"). The Act transfers all schools, institutes, and centers of UMDNJ, other than the School of Osteopathic Medicine which was transferred to Rowan University, to Rutgers University. University Hospital became an independent entity. Medical malpractice claims against Rutgers, University Hospital, and Rowan are paid from this fund. Revenues are derived from General Fund appropriations, as well as contributions from University affiliated hospitals and from University faculty members.

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.

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, half 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 47 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 47 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, 75.0 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.

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.