

**STATE OF NEW JERSEY  
BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE  
JUNE 30, 2002**

	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
<b>ASSETS</b>				
<b>Cash and cash equivalents</b>	\$ 18,008,936	\$ --	\$ 525,042	\$ 18,533,978
<b>Investments</b>	2,829,383,528	38,229,886	20,978,151	2,888,591,565
<b>Receivables, net of allowances for uncollectibles</b>				
Federal government	--	--	93,163,488	93,163,488
Departmental accounts	629,282,556	--	150,867,782	780,150,338
Loans	869,494,098	--	5,000,000	874,494,098
Other	38,274,168	--	2,886,967	41,161,135
<b>Due from other funds</b>	293,343,704	--	6,787,838	300,131,542
<b>Other</b>	2,711,752	6,426,260	--	9,138,012
<b>Total Assets</b>	<u>\$ 4,680,498,742</u>	<u>\$ 44,656,146</u>	<u>\$ 280,209,268</u>	<u>\$ 5,005,364,156</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable and accrued expenses	\$ 450,991,191	\$ 6,426,260	\$ 147,301,563	\$ 604,719,014
Deferred revenue	17,349,410	--	--	17,349,410
Due to other funds	461,356,764	--	252,731,711	714,088,475
Other	11,036,135	--	861,758	11,897,893
Interest Payable	--	13,049,487	--	13,049,487
<b>Total Liabilities</b>	<u>940,733,500</u>	<u>19,475,747</u>	<u>400,895,032</u>	<u>1,361,104,279</u>
<b>Fund Balances</b>				
Reserved for:				
Encumbrances	639,071,360	--	99,934,938	739,006,298
Other	1,566,140,447	--	5,000,000	1,571,140,447
Unreserved:				
Designed-continuing appropriations	682,283,373	--	8,539,140	690,822,513
Debt service	--	25,180,399	--	25,180,399
Unrealized gains	35,574,936	--	--	35,574,936
Undesignated	816,695,126	--	(234,159,842)	582,535,284
<b>Total Fund Balances</b>	<u>3,739,765,242</u>	<u>25,180,399</u>	<u>(120,685,764)</u>	<u>3,644,259,877</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 4,680,498,742</u>	<u>\$ 44,656,146</u>	<u>\$ 280,209,268</u>	<u>\$ 5,005,364,156</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, 2002**

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total Non-Major Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 1,743,949,244	\$ --	\$ --	\$ 1,743,949,244
Federal and other grants	92,517,973	--	701,029,246	793,547,219
Licenses and fees	96,999,869	--	--	96,999,869
Services and assessments	418,493,121	--	612,088	419,105,209
Investment earnings	82,382,456	1,067,457	3,817,666	87,267,579
Contributions	110,322	--	--	110,322
Other	411,116,608	--	85,373	411,201,981
<b>Total Revenues</b>	<b>2,845,569,593</b>	<b>1,067,457</b>	<b>705,544,373</b>	<b>3,552,181,423</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Public safety and criminal justice	84,434,947	--	3,180,209	87,615,156
Physical and mental health	404,361,388	--	990,912	405,352,300
Educational, cultural, and intellectual development	36,855,821	--	543,665	37,399,486
Community development and environmental management	366,421,881	--	--	366,421,881
Economic planning, development, and security	797,020,463	--	1,098,815	798,119,278
Transportation programs	31,003,715	--	1,828,792,160	1,859,795,875
Government direction, management, and control	223,209,863	--	399,237	223,609,100
Special government services	425,765	--	--	425,765
<b>Debt Service:</b>				
Principal	--	399,414,047	--	399,414,047
Interest	--	439,159,398	--	439,159,398
<b>Total Expenditures</b>	<b>1,943,733,843</b>	<b>838,573,445</b>	<b>1,835,004,998</b>	<b>4,617,312,286</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>901,835,750</b>	<b>(837,505,988)</b>	<b>(1,129,460,625)</b>	<b>(1,065,130,863)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of bonds	1,014,615,383	--	--	1,014,615,383
Transfers from (to) other funds	(1,977,513,961)	861,176,012	904,235,704	(212,102,245)
<b>Total other financing sources (uses)</b>	<b>(962,898,578)</b>	<b>861,176,012</b>	<b>904,235,704</b>	<b>802,513,138</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(61,062,828)</b>	<b>23,670,024</b>	<b>(225,224,921)</b>	<b>(262,617,725)</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>3,800,828,070</b>	<b>1,510,375</b>	<b>104,539,157</b>	<b>3,906,877,602</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 3,739,765,242</b>	<b>\$ 25,180,399</b>	<b>\$ (120,685,764)</b>	<b>\$ 3,644,259,877</b>

**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>Alcohol Education, Rehabilitation and Enforcement Fund</u>	<u>Atlantic City Parking Fees Fund</u>	<u>Atlantic City Tourism Promotion Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ --	\$ 7,810	\$ 10,001
Investments	5,937,064	1,708,752	240,302
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	1,361,423	729,767
Loans	--	--	--
Other	--	--	--
<b>Due from other funds</b>	2,170,968	--	--
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 8,108,032</u>	<u>\$ 3,077,985</u>	<u>\$ 980,070</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 631,649	\$ 1,684,018	\$ 236,769
Deferred revenue	--	--	--
Due to other funds	1,999,602	--	--
Other	--	--	--
<b>Total Liabilities</b>	<u>2,631,251</u>	<u>1,684,018</u>	<u>236,769</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	3,932,603	--	--
Other	--	--	--
Unreserved:			
Designated-continuing appropriations	--	1,393,967	743,301
Unrealized gains	--	--	--
Undesignated	1,544,178	--	--
<b>Total Fund Balances</b>	<u>5,476,781</u>	<u>1,393,967</u>	<u>743,301</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 8,108,032</u>	<u>\$ 3,077,985</u>	<u>\$ 980,070</u>

<u>Beaches and Harbor Fund</u>	<u>Board of Bar Examiners</u>	<u>Boarding House Rental Assistance Fund</u>	<u>Body Armor Replacement Fund</u>
\$ 103	\$ 7,221	\$ 712	\$ 456,199
4,327	2,556,221	1,085,630	5,107,098
--	--	--	382,686
--	--	--	--
39,129	--	--	--
--	--	200	--
<u>1,348,353</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 1,391,912</u>	<u>\$ 2,563,442</u>	<u>\$ 1,086,542</u>	<u>\$ 5,945,983</u>
\$ --	\$ 517,163	\$ --	\$ 16,083
--	--	--	--
39,559	--	243,000	75,000
--	--	--	--
<u>39,559</u>	<u>517,163</u>	<u>243,000</u>	<u>91,083</u>
4,000	--	--	443,492
1,348,353	--	--	--
--	--	--	--
--	--	--	--
<u>--</u>	<u>2,046,279</u>	<u>843,542</u>	<u>5,411,408</u>
<u>1,352,353</u>	<u>2,046,279</u>	<u>843,542</u>	<u>5,854,900</u>
<u>\$ 1,391,912</u>	<u>\$ 2,563,442</u>	<u>\$ 1,086,542</u>	<u>\$ 5,945,983</u>

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**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<b>Capital City Redevelopment Loan and Grant Fund</b>	<b>Casino Control Fund</b>	<b>Casino Revenue Fund</b>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 22,426	\$ 51,000	\$ --
<b>Investments</b>	1,434,423	--	--
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	6,604,574	29,446,381
Loans	84,941	--	--
Other	--	--	--
<b>Due from other funds</b>	--	8,399,819	45,055,419
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 1,541,790</u>	<u>\$ 15,055,393</u>	<u>\$ 74,501,800</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ --	\$ 4,769,552	\$ 31,241,757
Deferred revenue	--	8,204,000	--
Due to other funds	309,576	--	--
Other	--	--	--
<b>Total Liabilities</b>	<u>309,576</u>	<u>12,973,552</u>	<u>31,241,757</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	--	696,885	43,260,043
Other	84,941	--	--
Unreserved:			
Designated-continuing appropriations	1,147,273	1,384,956	--
Unrealized gains	--	--	--
Undesignated	--	--	--
<b>Total Fund Balances</b>	<u>1,232,214</u>	<u>2,081,841</u>	<u>43,260,043</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,541,790</u>	<u>\$ 15,055,393</u>	<u>\$ 74,501,800</u>

<b>Casino Simulcasting Fund</b>	<b>Casino Simulcasting Special Fund</b>	<b>Catastrophic Illness in Children Relief Fund</b>	<b>Clean Communities Account Fund</b>
\$ 20,155	\$ --	\$ --	\$ 179,991
1,455,669	7,399,748	9,547,065	1,438,668
--	--	6,680,000	645,054
--	--	--	--
--	--	--	--
--	--	302,313	--
--	--	--	--
<u>\$ 1,475,824</u>	<u>\$ 7,399,748</u>	<u>\$ 16,529,378</u>	<u>\$ 2,263,713</u>
\$ --	\$ 3,794,944	\$ 111,516	\$ 2,577
--	--	--	--
--	--	1,094,983	725,000
--	--	--	--
--	3,794,944	1,206,499	727,577
--	--	28,061	37,007
--	--	--	--
--	--	--	--
--	--	--	--
1,475,824	3,604,804	15,294,818	1,499,129
1,475,824	3,604,804	15,322,879	1,536,136
<u>\$ 1,475,824</u>	<u>\$ 7,399,748</u>	<u>\$ 16,529,378</u>	<u>\$ 2,263,713</u>

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**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>Clean Waters Fund</u>	<u>Community Development Bond Fund</u>	<u>Cultural Centers and Historic Preservation Fund</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 3,752	\$ 40	\$ 22,961
<b>Investments</b>	2,235,881	--	4,111,750
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	--	--
Loans	--	--	--
Other	--	--	--
<b>Due from other funds</b>	--	--	--
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 2,239,633</u>	<u>\$ 40</u>	<u>\$ 4,134,711</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 13,154	\$ --	\$ 32,301
Deferred revenue	--	--	--
Due to other funds	106,286	--	2,273,495
Other	32,465	40	35,968
<b>Total Liabilities</b>	<u>151,905</u>	<u>40</u>	<u>2,341,764</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	555,538	--	5,162,931
Other	--	--	--
Unreserved:			
Designated-continuing appropriations	--	--	--
Unrealized gains	--	--	--
Undesignated	1,532,190	--	(3,369,984)
<b>Total Fund Balances</b>	<u>2,087,728</u>	<u>--</u>	<u>1,792,947</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,239,633</u>	<u>\$ 40</u>	<u>\$ 4,134,711</u>

<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>	<u>Disciplinary Oversight Committee</u>
\$ 234,784	\$ 30,000	\$ --	\$ 265,781
6,750,788	3,375,558	9,821,951	3,190,059
--	--	--	--
8,331,583	--	--	--
44,897	--	--	20,142
--	--	--	--
--	--	--	--
<u>\$ 15,362,052</u>	<u>\$ 3,405,558</u>	<u>\$ 9,821,951</u>	<u>\$ 3,475,982</u>
\$ --	\$ --	\$ 210,978	\$ 1,832,826
--	--	--	--
--	67,165	3,796,744	--
54,744	37,626	667,495	--
<u>54,744</u>	<u>104,791</u>	<u>4,675,217</u>	<u>1,832,826</u>
2,616,724	--	2,506,272	--
8,331,583	--	--	--
3,907,606	3,300,767	2,640,462	--
--	--	--	22,937
451,395	--	--	1,620,219
<u>15,307,308</u>	<u>3,300,767</u>	<u>5,146,734</u>	<u>1,643,156</u>
<u>\$ 15,362,052</u>	<u>\$ 3,405,558</u>	<u>\$ 9,821,951</u>	<u>\$ 3,475,982</u>

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**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>Division of Motor Vehicles Surcharge Fund</u>	<u>Dredging and Containment Facility Fund</u>	<u>Drinking Water State Revolving Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 341,123	\$ 23,086	\$ 34,810
Investments	4,325,514	7,855,168	37,283,112
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	--	--
Loans	--	--	40,070,891
Other	--	--	--
<b>Due from other funds</b>	1,330,058	20,124,120	1,837,822
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 5,996,695</u>	<u>\$ 28,002,374</u>	<u>\$ 79,226,635</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 3,390,016	\$ 13,997	\$ --
Deferred revenue	--	--	1,803,515
Due to other funds	--	--	--
Other	--	467,880	--
<b>Total Liabilities</b>	<u>3,390,016</u>	<u>481,877</u>	<u>1,803,515</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	--	52,642,545	6,072,531
Other	--	--	40,070,891
Unreserved:			
Designated-continuing appropriations	--	--	27,852,848
Unrealized gains	--	--	--
Undesignated	2,606,679	(25,122,048)	3,426,850
<b>Total Fund Balances</b>	<u>2,606,679</u>	<u>27,520,497</u>	<u>77,423,120</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 5,996,695</u>	<u>\$ 28,002,374</u>	<u>\$ 79,226,635</u>

<u>1996 Economic Development Site Fund</u>	<u>Emergency Flood Control Fund</u>	<u>Emergency Medical Technician Training Fund</u>	<u>Emergency Services Fund</u>
\$ 71,944	\$ 12,787	\$ --	\$ 2,519
2,153,959	350,863	10,055,225	14,660,545
--	--	--	--
2,174,232	--	--	10,000
--	--	--	--
--	--	--	415,446
--	--	--	--
<u>\$ 4,400,135</u>	<u>\$ 363,650</u>	<u>\$ 10,055,225</u>	<u>\$ 15,088,510</u>
\$ --	\$ --	\$ 58,685	\$ 15,944
--	--	--	--
2,387,865	10,406	251,860	--
--	--	--	--
<u>2,387,865</u>	<u>10,406</u>	<u>310,545</u>	<u>15,944</u>
--	--	39,075	1,637,847
2,174,232	--	--	10,000
--	336,851	--	11,557,292
--	--	--	--
<u>(161,962)</u>	<u>16,393</u>	<u>9,705,605</u>	<u>1,867,427</u>
<u>2,012,270</u>	<u>353,244</u>	<u>9,744,680</u>	<u>15,072,566</u>
<u>\$ 4,400,135</u>	<u>\$ 363,650</u>	<u>\$ 10,055,225</u>	<u>\$ 15,088,510</u>

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**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>Enterprise Zone Assistance Fund</u>	<u>1996 Environmental Cleanup Fund</u>	<u>1989 Farmland Preservation Fund</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 5,946	\$ 19,987	\$ 2,971
<b>Investments</b>	191,941,675	489,450	325,874
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	2,479,509	--	--
Loans	--	--	--
Other	--	--	--
<b>Due from other funds</b>	2,536,935	862	--
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 196,964,065</u>	<u>\$ 510,299</u>	<u>\$ 328,845</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 1,887,206	\$ --	\$ --
Deferred revenue	1,950,982	--	--
Due to other funds	7,758,888	515,312	--
Other	--	--	156,280
<b>Total Liabilities</b>	<u>11,597,076</u>	<u>515,312</u>	<u>156,280</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	87,307,566	--	--
Other	--	--	--
Unreserved:			
Designated-continuing appropriations	--	--	170,476
Unrealized gains	--	--	--
Undesignated	98,059,423	(5,013)	2,089
<b>Total Fund Balances</b>	<u>185,366,989</u>	<u>(5,013)</u>	<u>172,565</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 196,964,065</u>	<u>\$ 510,299</u>	<u>\$ 328,845</u>

<u>1992 Farmland Preservation Fund</u>	<u>1995 Farmland Preservation Fund</u>	<u>Fund for Support of Free Public Schools</u>	<u>Garden State Farmland Preservation Trust Fund</u>
\$ 19,242	\$ 42,261	\$ 30,614	\$ --
4,205,641	12,556,501	128,686,153	26,043,761
--	--	--	--
--	--	--	--
--	--	1,102,384	--
--	--	976,062	939,786
--	--	--	--
<u>\$ 4,224,883</u>	<u>\$ 12,598,762</u>	<u>\$ 130,795,213</u>	<u>\$ 26,983,547</u>
\$ --	\$ 8,414	\$ 5,319	\$ 759,668
--	--	--	--
400,147	--	8,561,679	--
489,649	667,345	--	--
<u>889,796</u>	<u>675,759</u>	<u>8,566,998</u>	<u>759,668</u>
--	11,432	--	210,933
--	--	84,554,904	--
1,776,622	11,244,226	--	--
--	--	32,804,471	--
1,558,465	667,345	4,868,840	26,012,946
<u>3,335,087</u>	<u>11,923,003</u>	<u>122,228,215</u>	<u>26,223,879</u>
<u>\$ 4,224,883</u>	<u>\$ 12,598,762</u>	<u>\$ 130,795,213</u>	<u>\$ 26,983,547</u>

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**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>Garden State Green Acres Preservation Trust Fund</u>	<u>Garden State Historic Preservation Trust Fund</u>	<u>Green Trust Fund</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ --	\$ 33,202	\$ 180,443
<b>Investments</b>	2,602,826	17,335,526	16,723,619
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	--	--
Loans	11,193,858	--	73,530,544
Other	--	--	379,222
<b>Due from other funds</b>	845,475	--	1,927,320
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 14,642,159</u>	<u>\$ 17,368,728</u>	<u>\$ 92,741,148</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 2,499,838	\$ 401,609	\$ --
Deferred revenue	--	--	--
Due to other funds	--	--	--
Other	--	--	31,699
<b>Total Liabilities</b>	<u>2,499,838</u>	<u>401,609</u>	<u>31,699</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	120,535,014	7,849,915	16,786,248
Other	11,193,858	--	73,530,544
Unreserved:			
Designated-continuing appropriations	--	8,011,420	2,392,657
Unrealized gains	--	--	--
Undesignated	(119,586,551)	1,105,784	--
<b>Total Fund Balances</b>	<u>12,142,321</u>	<u>16,967,119</u>	<u>92,709,449</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 14,642,159</u>	<u>\$ 17,368,728</u>	<u>\$ 92,741,148</u>

<u>Hazardous Discharge Fund of 1981</u>	<u>Hazardous Discharge Fund of 1986</u>	<u>Hazardous Discharge Site Cleanup Fund</u>	<u>Health Care Subsidy Fund</u>
\$ 40,892	\$ 92,897	\$ 2,473,890	\$ 150,094
212,047	11,387,077	66,411,479	20,220,755
--	--	--	303,239,719
--	--	--	--
--	--	8,302,494	--
--	249,872	4,551,925	9,360,297
--	--	--	--
<u>\$ 252,939</u>	<u>\$ 11,729,846</u>	<u>\$ 81,739,788</u>	<u>\$ 332,970,865</u>
\$ --	\$ 7,108,952	\$ 3,558,740	\$ 557,224
--	--	--	--
36,160	--	16,108,732	300,711,850
35,830	578,604	--	--
<u>71,990</u>	<u>7,687,556</u>	<u>19,667,472</u>	<u>301,269,074</u>
--	45,660,060	28,895,678	43,643
--	--	8,302,494	--
--	--	33,476,054	--
--	--	--	--
<u>180,949</u>	<u>(41,617,770)</u>	<u>(8,601,910)</u>	<u>31,658,148</u>
<u>180,949</u>	<u>4,042,290</u>	<u>62,072,316</u>	<u>31,701,791</u>
<u>\$ 252,939</u>	<u>\$ 11,729,846</u>	<u>\$ 81,739,788</u>	<u>\$ 332,970,865</u>

(Continued on next page)

**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<b>Higher Education Facility Renovation and Rehabilitation Fund</b>	<b>1992 Historic Preservation Fund</b>	<b>1995 Historic Preservation Fund</b>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 4,745	\$ 20,275	\$ 16,675
<b>Investments</b>	312,211	1,670,502	1,418,330
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	--	--
Loans	--	--	--
Other	--	--	--
<b>Due from other funds</b>	1,000,000	--	--
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 1,316,956</u>	<u>\$ 1,690,777</u>	<u>\$ 1,435,005</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ --	\$ 34,634	\$ 41,024
Deferred revenue	--	--	--
Due to other funds	--	--	--
Other	--	253,385	18,214
<b>Total Liabilities</b>	<u>--</u>	<u>288,019</u>	<u>59,238</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	631,670	1,814,813	2,529,042
Other	--	--	--
Unreserved:			
Designated-continuing appropriations	368,075	--	--
Unrealized gains	--	--	--
Undesignated	317,211	(412,055)	(1,153,275)
<b>Total Fund Balances</b>	<u>1,316,956</u>	<u>1,402,758</u>	<u>1,375,767</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,316,956</u>	<u>\$ 1,690,777</u>	<u>\$ 1,435,005</u>

<u>Historic Preservation Revolving Loan Fund</u>	<u>Horse Racing Injury Compensation Fund</u>	<u>Housing Assistance Fund</u>	<u>Jobs, Education and Competitiveness Fund</u>
\$ 60,232	\$ 21,497	\$ 4,387	\$ 6,120
3,342,678	3,616,837	4,179,466	4,431,184
--	--	--	--
378,837	--	2,877,117	--
3,757	--	24,540	--
--	--	--	--
--	--	--	--
<u>\$ 3,785,504</u>	<u>\$ 3,638,334</u>	<u>\$ 7,085,510</u>	<u>\$ 4,437,304</u>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	--	147,205	1,191,643
3,139	--	--	262,024
<u>3,139</u>	<u>--</u>	<u>147,205</u>	<u>1,453,667</u>
--	--	--	5,550,418
378,837	--	2,877,117	--
--	--	--	--
--	--	--	--
<u>3,403,528</u>	<u>3,638,334</u>	<u>4,061,188</u>	<u>(2,566,781)</u>
<u>3,782,365</u>	<u>3,638,334</u>	<u>6,938,305</u>	<u>2,983,637</u>
<u>\$ 3,785,504</u>	<u>\$ 3,638,334</u>	<u>\$ 7,085,510</u>	<u>\$ 4,437,304</u>

(Continued on next page)

**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>Jobs, Science and Technology Fund</u>	<u>Korean Veterans' Memorial Fund</u>	<u>1996 Lake Restoration Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 7,756	\$ 4,406	\$ 6,748
Investments	43,285	3,324	1,436,304
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	--	--
Loans	--	--	1,103,146
Other	--	--	--
<b>Due from other funds</b>	--	--	--
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 51,041</u>	<u>\$ 7,730</u>	<u>\$ 2,546,198</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ --	\$ --	\$ 10,373
Deferred revenue	--	--	--
Due to other funds	1,283	1,056,576	--
Other	--	--	--
<b>Total Liabilities</b>	<u>1,283</u>	<u>1,056,576</u>	<u>10,373</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	--	2,000	365,356
Other	--	--	1,103,146
Unreserved:			
Designated-continuing appropriations	49,758	--	--
Unrealized gains	--	--	--
Undesignated	--	(1,050,846)	1,067,323
<b>Total Fund Balances</b>	<u>49,758</u>	<u>(1,048,846)</u>	<u>2,535,825</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 51,041</u>	<u>\$ 7,730</u>	<u>\$ 2,546,198</u>

<u>Luxury Tax Fund</u>	<u>Medical Education Facilities Fund</u>	<u>Mortgage Assistance Fund</u>	<u>Mutual Workers' Compensation Security Fund</u>
\$ 4,820	\$ 2,400	\$ 5,234	\$ 20,571
445,573	528,212	1,909,942	10,340,905
1,408,543	--	--	--
--	--	12,092,067	--
--	--	831,391	--
--	--	--	--
--	--	--	--
<u>\$ 1,858,936</u>	<u>\$ 530,612</u>	<u>\$ 14,838,634</u>	<u>\$ 10,361,476</u>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	15,668	1,012,349	--
--	--	--	--
<u>--</u>	<u>15,668</u>	<u>1,012,349</u>	<u>--</u>
--	--	--	--
--	--	12,092,067	--
1,858,936	514,944	1,288,341	--
--	--	--	--
--	--	445,877	10,361,476
<u>1,858,936</u>	<u>514,944</u>	<u>13,826,285</u>	<u>10,361,476</u>
<u>\$ 1,858,936</u>	<u>\$ 530,612</u>	<u>\$ 14,838,634</u>	<u>\$ 10,361,476</u>

(Continued on next page)

**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>Natural Resources Fund</u>	<u>New Home Warranty Security Fund</u>	<u>New Jersey Automobile Insurance Guaranty Fund</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 21,763	\$ 88,708	\$ 54,740
<b>Investments</b>	4,297,731	29,868,872	200,810,164
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	--	--
Loans	96,140	--	--
Other	16,201	--	1,890,044
<b>Due from other funds</b>	--	114,061	2,064,546
<b>Other</b>	561,220	--	--
<b>Total Assets</b>	<u>\$ 4,993,055</u>	<u>\$ 30,071,641</u>	<u>\$ 204,819,494</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ --	\$ 31,530	\$ 410,360
Deferred revenue	--	--	--
Due to other funds	145,477	887,300	--
Other	--	--	--
<b>Total Liabilities</b>	<u>145,477</u>	<u>918,830</u>	<u>410,360</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	11,256,805	--	--
Other	96,140	--	16,041,434
Unreserved:			
Designated-continuing appropriations	--	--	--
Unrealized gains	--	--	--
Undesignated	(6,505,367)	29,152,811	188,367,700
<b>Total Fund Balances</b>	<u>4,847,578</u>	<u>29,152,811</u>	<u>204,409,134</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 4,993,055</u>	<u>\$ 30,071,641</u>	<u>\$ 204,819,494</u>

<u>New Jersey Building Authority</u>	<u>1995 New Jersey Coastal Blue Acres Trust Fund</u>	<u>New Jersey Cultural Trust Fund</u>	<u>1983 New Jersey Green Acres Fund</u>
\$ --	\$ 53,596	\$ 176	\$ 11,929
126,050,203	1,210,053	11,932,728	15,624,786
--	--	--	--
--	794,402	--	--
--	5,720	--	--
--	--	--	5,031,030
712,106	--	--	--
<u>\$ 126,762,309</u>	<u>\$ 2,063,771</u>	<u>\$ 11,932,904</u>	<u>\$ 20,667,745</u>
\$ 7,723,512	\$ --	\$ --	\$ --
--	--	--	--
--	--	--	810,971
1,144,913	78,855	--	--
<u>8,868,425</u>	<u>78,855</u>	<u>--</u>	<u>810,971</u>
--	1,296,366	--	10,935
--	794,402	--	--
117,893,884	--	11,640,176	522,715
--	--	--	--
--	(105,852)	292,728	19,323,124
<u>117,893,884</u>	<u>1,984,916</u>	<u>11,932,904</u>	<u>19,856,774</u>
<u>\$ 126,762,309</u>	<u>\$ 2,063,771</u>	<u>\$ 11,932,904</u>	<u>\$ 20,667,745</u>

(Continued on next page)

**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>1989 New Jersey Green Acres Fund</u>	<u>1992 New Jersey Green Acres Fund</u>	<u>1995 New Jersey Green Acres Fund</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 40,078	\$ 38,333	\$ --
<b>Investments</b>	6,753,049	2,774,830	1,811,849
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	--	--
Loans	--	--	--
Other	--	--	--
<b>Due from other funds</b>	--	--	--
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 6,793,127</u>	<u>\$ 2,813,163</u>	<u>\$ 1,811,849</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 14,049	\$ 19,597	\$ 1,092,731
Deferred revenue	--	--	--
Due to other funds	--	--	--
Other	69,096	993,979	489,327
<b>Total Liabilities</b>	<u>83,145</u>	<u>1,013,576</u>	<u>1,582,058</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	1,351,264	654,438	3,654,279
Other	--	--	--
Unreserved:			
Designated-continuing appropriations	3,523,072	889,940	--
Unrealized gains	--	--	--
Undesignated	1,835,646	255,209	(3,424,488)
<b>Total Fund Balances</b>	<u>6,709,982</u>	<u>1,799,587</u>	<u>229,791</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 6,793,127</u>	<u>\$ 2,813,163</u>	<u>\$ 1,811,849</u>

<u>1989 New Jersey Green Trust Fund</u>	<u>1992 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Inland Blue Acres Fund</u>
\$ 541,029	\$ 208,199	\$ 65,815	\$ --
32,721,942	2,003,108	885,470	2,241,922
--	--	--	--
68,871,203	36,211,085	49,816,462	--
301,595	163,506	466,768	--
--	--	--	--
--	--	--	--
<u>\$ 102,435,769</u>	<u>\$ 38,585,898</u>	<u>\$ 51,234,515</u>	<u>\$ 2,241,922</u>
\$ --	\$ --	\$ --	\$ 104,210
--	--	--	--
--	--	19,498,826	--
<u>1,102,127</u>	<u>879,996</u>	<u>521,595</u>	<u>38,223</u>
<u>1,102,127</u>	<u>879,996</u>	<u>20,020,421</u>	<u>142,433</u>
9,223,528	22,291,949	23,970,174	262,800
68,871,203	36,211,085	49,816,462	--
23,238,911	--	--	3,174,134
--	--	--	--
<u>--</u>	<u>(20,797,132)</u>	<u>(42,572,542)</u>	<u>(1,337,445)</u>
<u>101,333,642</u>	<u>37,705,902</u>	<u>31,214,094</u>	<u>2,099,489</u>
<u>\$ 102,435,769</u>	<u>\$ 38,585,898</u>	<u>\$ 51,234,515</u>	<u>\$ 2,241,922</u>

(Continued on next page)

**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>New Jersey Insolvent Health Maintenance Fund</u>	<u>New Jersey Lawyers' Fund for Client Protection</u>	<u>New Jersey Local Development Financing Fund</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 2,120	\$ 2,163,499	\$ --
<b>Investments</b>	12,973,475	12,460,002	20,388,057
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	--	--
Loans	--	--	29,391,920
Other	--	144,333	94,422
<b>Due from other funds</b>	--	--	--
<b>Other</b>	--	4,385	--
<b>Total Assets</b>	<u>\$ 12,975,595</u>	<u>\$ 14,772,219</u>	<u>\$ 49,874,399</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ --	\$ 211,787	\$ --
Deferred revenue	--	--	--
Due to other funds	513,475	--	--
Other	--	--	14,591
<b>Total Liabilities</b>	<u>513,475</u>	<u>211,787</u>	<u>14,591</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	--	--	--
Other	--	--	29,392,120
Unreserved:			
Designated-continuing appropriations	12,462,120	--	20,467,688
Unrealized gains	--	265,646	--
Undesignated	--	14,294,786	--
<b>Total Fund Balances</b>	<u>12,462,120</u>	<u>14,560,432</u>	<u>49,859,808</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 12,975,595</u>	<u>\$ 14,772,219</u>	<u>\$ 49,874,399</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>
\$ 171,047	\$ 18,164	\$ --	\$ --	\$ --
21,721,758	6,899,282	698,745,769	49,921,770	13,127,607
--	--	29,041,667	33,364,302	--
--	--	--	--	3,675,000
7,060,223	--	--	--	--
2,323,870	--	--	6,124,330	--
--	--	--	--	--
<u>\$ 31,276,898</u>	<u>\$ 6,917,446</u>	<u>\$ 727,787,436</u>	<u>\$ 89,410,402</u>	<u>\$ 16,802,607</u>
\$ 985,565	\$ 11,779	\$ 149,996,521	\$ 6,560,516	\$ 141,769
--	--	--	--	4,491,651
9,275,375	223,318	--	7,052,573	19,394
--	--	--	36,599	--
<u>10,260,940</u>	<u>235,097</u>	<u>149,996,521</u>	<u>13,649,688</u>	<u>4,652,814</u>
10,036,774	1,555,534	--	31,314,814	1,208,442
--	--	577,756,416	--	3,675,000
--	--	34,499	43,108,608	7,147,574
--	--	--	--	--
<u>10,979,184</u>	<u>5,126,815</u>	<u>--</u>	<u>1,337,292</u>	<u>118,777</u>
<u>21,015,958</u>	<u>6,682,349</u>	<u>577,790,915</u>	<u>75,760,714</u>	<u>12,149,793</u>
<u>\$ 31,276,898</u>	<u>\$ 6,917,446</u>	<u>\$ 727,787,436</u>	<u>\$ 89,410,402</u>	<u>\$ 16,802,607</u>

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**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>Pinelands Infrastructure Trust Fund</u>	<u>Pollution Prevention Fund</u>	<u>Real Estate Guaranty Fund</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 1,640,756	\$ 142,661	\$ 7,415
<b>Investments</b>	2,245,283	4,021,544	1,957,111
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	2,431,000	--
Loans	5,347,262	--	--
Other	71,223	--	--
<b>Due from other funds</b>	--	105,056	110,195
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 9,304,524</u>	<u>\$ 6,700,261</u>	<u>\$ 2,074,721</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ --	\$ --	\$ --
Deferred revenue	--	--	--
Due to other funds	--	2,866,838	--
Other	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>2,866,838</u>	<u>--</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	234,364	--	--
Other	5,347,262	--	--
Unreserved:			
Designated-continuing appropriations	1,235,591	--	--
Unrealized gains	--	--	--
Undesignated	2,487,307	3,833,423	2,074,721
<b>Total Fund Balances</b>	<u>9,304,524</u>	<u>3,833,423</u>	<u>2,074,721</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 9,304,524</u>	<u>\$ 6,700,261</u>	<u>\$ 2,074,721</u>

<b>Resource Recovery and Solid Waste Disposal Facility Fund</b>	<b>Safe Drinking Water Fund</b>	<b>Sanitary Landfill Facility Contingency Fund</b>	<b>Shore Protection Fund</b>	<b>State Disability Benefit Fund</b>
\$ 3,824	\$ 26,999	\$ --	\$ 28,529	\$ 68,953
71,025	5,137,418	11,307,295	10,658,175	46,479,220
--	424,291	--	--	183,152,539
--	--	--	1,004,703	--
--	--	157,381	81,760	558,285
400,801	--	46,462	--	35,748,375
--	--	--	85,688	--
<u>\$ 475,650</u>	<u>\$ 5,588,708</u>	<u>\$ 11,511,138</u>	<u>\$ 11,858,855</u>	<u>\$ 266,007,372</u>
\$ --	\$ 125,099	\$ 1,884,130	\$ --	\$ 42,215,511
--	--	--	--	--
31,482,019	1,355,356	189,093	415,811	12,533,396
250,593	--	--	--	826,006
<u>31,732,612</u>	<u>1,480,455</u>	<u>2,073,223</u>	<u>415,811</u>	<u>55,574,913</u>
--	902,908	1,154,284	1,222,834	--
--	--	--	1,004,703	--
493,795	3,205,345	--	4,835,164	--
--	--	--	--	--
<u>(31,750,757)</u>	<u>--</u>	<u>8,283,631</u>	<u>4,380,343</u>	<u>210,432,459</u>
<u>(31,256,962)</u>	<u>4,108,253</u>	<u>9,437,915</u>	<u>11,443,044</u>	<u>210,432,459</u>
<u>\$ 475,650</u>	<u>\$ 5,588,708</u>	<u>\$ 11,511,138</u>	<u>\$ 11,858,855</u>	<u>\$ 266,007,372</u>

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**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>State Land Acquisition and Development Fund</u>	<u>State Recreation and Conservation Land Acquisition and Development Fund</u>	<u>State Recycling Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,924	\$ 52	\$ 26,148
Investments	59,688	1,599,163	3,251,059
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	--	237,979
Loans	--	--	2,189,287
Other	--	--	--
<b>Due from other funds</b>	--	--	--
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 61,612</u>	<u>\$ 1,599,215</u>	<u>\$ 5,704,473</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 33,630	\$ --	\$ --
Deferred revenue	--	--	--
Due to other funds	1,017,043	50,311	1,027,058
Other	13,756	--	--
<b>Total Liabilities</b>	<u>1,064,429</u>	<u>50,311</u>	<u>1,027,058</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	1,054,681	1,232,116	633,065
Other	--	--	2,189,287
Unreserved:			
Designated-continuing appropriations	--	316,788	--
Unrealized gains	--	--	--
Undesignated	(2,057,498)	--	1,855,063
<b>Total Fund Balances</b>	<u>(1,002,817)</u>	<u>1,548,904</u>	<u>4,677,415</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 61,612</u>	<u>\$ 1,599,215</u>	<u>\$ 5,704,473</u>

<u>Stock Workers' Compensation Security Fund</u>	<u>Stormwater Management and Combined Sewer Overflow Abatement Fund</u>	<u>Superior Court of New Jersey Trust Fund</u>	<u>Supplemental Workforce Fund for Basic Skills</u>	<u>Tobacco Settlement Fund</u>
\$ 3,460	\$ 27,991	\$ 7,017,097	\$ 13,272	\$ --
60,003,857	3,900,977	135,312,656	12,992,736	28,285,940
--	--	--	--	--
--	--	--	--	--
--	--	1,726,972	--	--
543,398	--	--	1,147,885	287,122
--	--	--	--	--
<u>\$ 60,550,715</u>	<u>\$ 3,928,968</u>	<u>\$ 144,056,725</u>	<u>\$ 14,153,893</u>	<u>\$ 28,573,062</u>
\$ --	\$ 267,572	\$ 142,298,553	\$ --	\$ --
--	--	--	--	--
--	--	--	202,926	4,434,235
--	189,022	--	--	--
--	<u>456,594</u>	<u>142,298,553</u>	<u>202,926</u>	<u>4,434,235</u>
--	10,145,347	--	1,297,810	--
--	--	--	--	--
--	--	--	11,437,536	21,100,000
--	--	616,291	--	--
<u>60,550,715</u>	<u>(6,672,973)</u>	<u>1,141,881</u>	<u>1,215,621</u>	<u>3,038,827</u>
<u>60,550,715</u>	<u>3,472,374</u>	<u>1,758,172</u>	<u>13,950,967</u>	<u>24,138,827</u>
<u>\$ 60,550,715</u>	<u>\$ 3,928,968</u>	<u>\$ 144,056,725</u>	<u>\$ 14,153,893</u>	<u>\$ 28,573,062</u>

(Continued on next page)

**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<b>Trial Attorney Certification Program</b>	<b>Unclaimed Child Support Trust Fund</b>	<b>Unclaimed Utility Deposits Trust Fund</b>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 2,413	\$ 9,473	\$ 2,754
<b>Investments</b>	135,690	1,977,251	1,788,369
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	--	--
Loans	--	--	--
Other	--	--	--
<b>Due from other funds</b>	--	--	2,726,000
<b>Other</b>	--	--	--
<b>Total Assets</b>	\$ 138,103	\$ 1,986,724	\$ 4,517,123
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 60,151	\$ --	\$ 2,639,363
Deferred revenue	--	--	--
Due to other funds	--	--	52,369
Other	--	--	--
<b>Total Liabilities</b>	60,151	--	2,691,732
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	--	--	--
Other	--	--	--
Unreserved:			
Designated-continuing appropriations	--	--	--
Unrealized gains	--	--	--
Undesignated	77,952	1,986,724	1,825,391
<b>Total Fund Balances</b>	77,952	1,986,724	1,825,391
<b>Total Liabilities and Fund Balances</b>	\$ 138,103	\$ 1,986,724	\$ 4,517,123

<u>Unemployment Compensation Auxiliary Fund</u>	<u>University of Medicine and Dentistry of New Jersey - Self-Insurance Reserve Fund</u>	<u>Unsatisfied Claim and Judgment Fund</u>	<u>Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund</u>	<u>Vietnam Veterans' Memorial Fund</u>
\$ 212	\$ 2,620	\$ --	\$ 93,286	\$ 95,384
1,139,927	61,408,612	214,381,774	67,233	--
--	24,985,122	--	--	--
--	--	--	6,612,359	--
2,613,106	690,762	10,043,039	--	--
15,696	--	1,733,922	175,284	--
--	--	--	--	--
<u>\$ 3,768,941</u>	<u>\$ 87,087,116</u>	<u>\$ 226,158,735</u>	<u>\$ 6,948,162</u>	<u>\$ 95,384</u>
\$ --	\$ 4,578,890	\$ 23,876,341	\$ 256,051	\$ --
--	--	--	--	--
3,685,117	--	908,000	6,684,517	--
81,655	--	--	--	--
<u>3,766,772</u>	<u>4,578,890</u>	<u>24,784,341</u>	<u>6,940,568</u>	<u>--</u>
--	--	--	4,444,313	--
--	--	8,642,548	6,612,359	--
--	--	--	--	--
--	1,865,591	--	--	--
2,169	80,642,635	192,731,846	(11,049,078)	95,384
2,169	82,508,226	201,374,394	7,594	95,384
<u>\$ 3,768,941</u>	<u>\$ 87,087,116</u>	<u>\$ 226,158,735</u>	<u>\$ 6,948,162</u>	<u>\$ 95,384</u>

(Continued on next page)

**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2002**

	<u>Volunteer Emergency Service Organizations Loan Fund</u>	<u>Wastewater Treatment Fund</u>	<u>1992 Wastewater Treatment Fund</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 3,124	\$ 12,707	\$ 56,274
<b>Investments</b>	1,272,410	247,256,095	1,398,591
<b>Receivables, net of allowances for uncollectibles</b>			
Departmental accounts	--	--	--
Loans	1,628,181	384,071,524	15,345,448
Other	--	--	--
<b>Due from other funds</b>	--	77,266,060	--
<b>Other</b>	--	--	--
<b>Total Assets</b>	<u>\$ 2,903,715</u>	<u>\$ 708,606,386</u>	<u>\$ 16,800,313</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ --	\$ --	\$ --
Deferred revenue	--	899,262	--
Due to other funds	--	--	1,552,199
Other	--	--	407,061
<b>Total Liabilities</b>	<u>--</u>	<u>899,262</u>	<u>1,959,260</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	140,360	5,653,471	8,186,384
Other	1,628,181	384,071,524	15,345,448
Unreserved:			
Designated-continuing appropriations	--	267,274,702	--
Unrealized gains	--	--	--
Undesignated	1,135,174	50,707,427	(8,690,779)
<b>Total Fund Balances</b>	<u>2,903,715</u>	<u>707,707,124</u>	<u>14,841,053</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,903,715</u>	<u>\$ 708,606,386</u>	<u>\$ 16,800,313</u>

<u>Water Conservation Fund</u>	<u>Water Supply Fund</u>	<u>Water Supply Replacement Trust Fund</u>	<u>Worker and Community Right to Know Fund</u>	<u>Total Non-Major Special Revenue Funds</u>
\$ 1,590	\$ 152,481	\$ 129	\$ 10,702	\$ 18,008,936
987,449	17,928,990	164,051	63,035	2,829,383,528
--	--	--	2,668,000	629,282,556
409,194	112,182,712	--	--	869,494,098
7,918	1,432,954	--	--	38,274,168
--	55,223,848	--	131,064	293,343,704
--	--	--	--	2,711,752
<u>\$ 1,406,151</u>	<u>\$ 186,920,985</u>	<u>\$ 164,180</u>	<u>\$ 2,872,801</u>	<u>\$ 4,680,498,742</u>
\$ --	\$ 2,894	\$ 2,150	\$ --	\$ 450,991,191
--	--	--	--	17,349,410
63,581	884,199	--	2,627,954	461,356,764
106,354	--	--	--	11,036,135
<u>169,935</u>	<u>887,093</u>	<u>2,150</u>	<u>2,627,954</u>	<u>940,733,500</u>
--	46,696,389	155,590	--	639,071,360
409,194	112,182,712	--	--	1,566,140,447
510,495	12,347,364	6,440	--	682,283,373
--	--	--	--	35,574,936
316,527	14,807,427	--	244,847	816,695,126
<u>1,236,216</u>	<u>186,033,892</u>	<u>162,030</u>	<u>244,847</u>	<u>3,739,765,242</u>
<u>\$ 1,406,151</u>	<u>\$ 186,920,985</u>	<u>\$ 164,180</u>	<u>\$ 2,872,801</u>	<u>\$ 4,680,498,742</u>

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<b>Alcohol Education, Rehabilitation and Enforcement Fund</b>	<b>Atlantic City Parking Fees Fund</b>	<b>Atlantic City Tourism Promotion Fund</b>
<b>REVENUES</b>			
Taxes	\$ 11,000,000	\$ 15,638,832	\$ 7,764,042
Federal and other grants	--	--	--
Licenses and fees	2,009,860	--	--
Services and assessments	--	--	--
Investment earnings	143,053	--	13,534
Contributions	--	--	--
Other	--	--	--
<b>Total Revenues</b>	<b>13,152,913</b>	<b>15,638,832</b>	<b>7,777,576</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	1,718,767	--	--
Physical and mental health	10,102,042	--	--
Educational, cultural, and intellectual development	--	--	--
Community development and environmental management	--	--	--
Economic planning, development, and security	--	--	--
Transportation programs	--	--	--
Government direction, management, and control	--	15,886,507	7,321,020
Special government services	--	--	--
<b>Total Expenditures</b>	<b>11,820,809</b>	<b>15,886,507</b>	<b>7,321,020</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,332,104</b>	<b>(247,675)</b>	<b>456,556</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	(1,999,602)	--	--
<b>Total other financing sources (uses)</b>	<b>(1,999,602)</b>	<b>--</b>	<b>--</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(667,498)</b>	<b>(247,675)</b>	<b>456,556</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>6,144,279</b>	<b>1,641,642</b>	<b>286,745</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 5,476,781</b>	<b>\$ 1,393,967</b>	<b>\$ 743,301</b>

<b>Beaches and Harbor Fund</b>	<b>Board of Bar Examiners</b>	<b>Boarding House Rental Assistance Fund</b>	<b>Body Armor Replacement Fund</b>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	2,385,178	--	--
--	--	--	--
39,560	34,829	55,774	132,607
--	--	--	--
--	42,498	200	4,186,493
<u>39,560</u>	<u>2,462,505</u>	<u>55,974</u>	<u>4,319,100</u>
--	1,922,531	--	2,971,842
--	--	--	--
--	--	--	--
--	--	710,191	--
--	--	--	--
--	--	--	--
--	--	--	--
--	1,922,531	710,191	2,971,842
<u>39,560</u>	<u>539,974</u>	<u>(654,217)</u>	<u>1,347,258</u>
--	--	--	--
(39,560)	--	(243,000)	(75,000)
<u>(39,560)</u>	<u>--</u>	<u>(243,000)</u>	<u>(75,000)</u>
--	539,974	(897,217)	1,272,258
1,352,353	1,506,305	1,740,759	4,582,642
<u>\$ 1,352,353</u>	<u>\$ 2,046,279</u>	<u>\$ 843,542</u>	<u>\$ 5,854,900</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<b>Capital City Redevelopment Loan and Grant Fund</b>	<b>Casino Control Fund</b>	<b>Casino Revenue Fund</b>
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ 347,915,634
Federal and other grants	--	--	--
Licenses and fees	--	61,979,465	--
Services and assessments	--	--	--
Investment earnings	58,832	242,185	861,145
Contributions	--	--	--
Other	--	--	64,373,701
<b>Total Revenues</b>	<b>58,832</b>	<b>62,221,650</b>	<b>413,150,480</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	35,132,419	--
Physical and mental health	--	--	373,206,208
Educational, cultural, and intellectual development	--	--	19,598,738
Community development and environmental management	--	--	--
Economic planning, development, and security	--	--	6,174,000
Transportation programs	--	--	23,551,772
Government direction, management, and control	510,806	25,018,589	--
Special government services	--	--	85,000
<b>Total Expenditures</b>	<b>510,806</b>	<b>60,151,008</b>	<b>422,615,718</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(451,974)</b>	<b>2,070,642</b>	<b>(9,465,238)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	(309,576)	--	14,208,829
<b>Total other financing sources (uses)</b>	<b>(309,576)</b>	<b>--</b>	<b>14,208,829</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(761,550)</b>	<b>2,070,642</b>	<b>4,743,591</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>1,993,764</b>	<b>11,199</b>	<b>38,516,452</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 1,232,214</b>	<b>\$ 2,081,841</b>	<b>\$ 43,260,043</b>

Casino Simulcasting Fund	Casino Simulcasting Special Fund	Catastrophic Illness in Children Relief Fund	Clean Communities Account Fund
\$ --	\$ --	\$ --	\$ 2,946,956
--	--	--	--
--	--	--	--
--	--	5,969,176	--
38,939	79,474	314,899	96,022
--	--	--	--
572,563	5,629,869	--	--
<u>611,502</u>	<u>5,709,343</u>	<u>6,284,075</u>	<u>3,042,978</u>
--	4,905,831	--	--
--	--	86,904	--
--	--	--	--
--	--	--	2,740,796
--	--	--	--
--	--	7,135,264	--
--	--	--	--
<u>--</u>	<u>4,905,831</u>	<u>7,222,168</u>	<u>2,740,796</u>
<u>611,502</u>	<u>803,512</u>	<u>(938,093)</u>	<u>302,182</u>
--	--	--	--
(2,000,000)	--	(1,094,983)	(725,000)
(2,000,000)	--	(1,094,983)	(725,000)
(1,388,498)	803,512	(2,033,076)	(422,818)
2,864,322	2,801,292	17,355,955	1,958,954
<u>\$ 1,475,824</u>	<u>\$ 3,604,804</u>	<u>\$ 15,322,879</u>	<u>\$ 1,536,136</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Clean Waters Fund	Cultural Centers and Historic Preservation Fund	1992 Dam Restoration and Clean Waters Trust Fund
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ --
Federal and other grants	--	--	--
Licenses and fees	--	--	--
Services and assessments	--	--	--
Investment earnings	106,286	220,959	244,780
Contributions	--	--	--
Other	--	--	122,225
<b>Total Revenues</b>	<u>106,286</u>	<u>220,959</u>	<u>367,005</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	1,007,966	--
Community development and environmental management	218,324	--	3,736
Economic planning, development, and security	--	--	--
Transportation programs	--	--	--
Government direction, management, and control	--	--	--
Special government services	--	--	--
<b>Total Expenditures</b>	<u>218,324</u>	<u>1,007,966</u>	<u>3,736</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(112,038)</u>	<u>(787,007)</u>	<u>363,269</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	(106,286)	(346,174)	--
<b>Total other financing sources (uses)</b>	<u>(106,286)</u>	<u>(346,174)</u>	<u>--</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	(218,324)	(1,133,181)	363,269
<b>Fund balances - July 1, 2001 (Restated)</b>	2,306,052	2,926,128	14,944,039
<b>Fund balances - June 30, 2002</b>	<u>\$ 2,087,728</u>	<u>\$ 1,792,947</u>	<u>\$ 15,307,308</u>

<b>1989 Development Potential Bank Transfer Fund</b>	<b>Developmental Disabilities Waiting List Reduction Fund</b>	<b>Disciplinary Oversight Committee</b>	<b>Division of Motor Vehicles Surcharge Fund</b>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	--	5,579,288	--
--	--	--	128,310,870
116,375	788,215	186,020	283,562
--	--	--	--
--	--	203,497	--
<u>116,375</u>	<u>788,215</u>	<u>5,968,805</u>	<u>128,594,432</u>
--	1,642,631	7,170,238	3,487,116
--	--	--	--
--	8,536,782	--	--
--	--	--	--
--	--	--	--
--	91,199	--	124,014,000
--	--	--	--
<u>--</u>	<u>10,270,612</u>	<u>7,170,238</u>	<u>127,501,116</u>
<u>116,375</u>	<u>(9,482,397)</u>	<u>(1,201,433)</u>	<u>1,093,316</u>
--	--	--	--
<u>(67,165)</u>	<u>(697,017)</u>	<u>--</u>	<u>--</u>
<u>(67,165)</u>	<u>(697,017)</u>	<u>--</u>	<u>--</u>
49,210	(10,179,414)	(1,201,433)	1,093,316
3,251,557	15,326,148	2,844,589	1,513,363
<u>\$ 3,300,767</u>	<u>\$ 5,146,734</u>	<u>\$ 1,643,156</u>	<u>\$ 2,606,679</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Dredging and Containment Facility Fund</u>	<u>Drinking Water State Revolving Fund</u>	<u>1996 Economic Development Site Fund</u>
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ --
Federal and other grants	--	23,369,307	--
Licenses and fees	--	--	--
Services and assessments	--	--	--
Investment earnings	1,048,145	976,777	134,747
Contributions	--	--	--
Other	124,120	34,306	--
<b>Total Revenues</b>	<u>1,172,265</u>	<u>24,380,390</u>	<u>134,747</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	--	--
Community development and environmental management	967,495	--	--
Economic planning, development, and security	--	--	5,477,824
Transportation programs	7,417,817	--	--
Government direction, management, and control	--	--	32,865
Special government services	--	--	--
<b>Total Expenditures</b>	<u>8,385,312</u>	<u>--</u>	<u>5,510,689</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(7,213,047)</u>	<u>24,380,390</u>	<u>(5,375,942)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	--	10,386,249	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>10,386,249</u>	<u>--</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>(7,213,047)</u>	<u>34,766,639</u>	<u>(5,375,942)</u>
<b>Fund balances - July 1, 2001 (Restated)</b>	<u>34,733,544</u>	<u>42,656,481</u>	<u>7,388,212</u>
<b>Fund balances - June 30, 2002</b>	<u>\$ 27,520,497</u>	<u>\$ 77,423,120</u>	<u>\$ 2,012,270</u>

<b>Emergency Flood Control Fund</b>	<b>Emergency Medical Technician Training Fund</b>	<b>Emergency Services Fund</b>	<b>Enterprise Zone Assistance Fund</b>
\$ --	\$ --	\$ --	\$ 52,586,673
--	--	--	--
--	--	--	201,000
--	1,930,802	--	--
10,406	291,810	515,660	2,959,221
--	--	--	--
--	--	--	2,536,935
<u>10,406</u>	<u>2,222,612</u>	<u>515,660</u>	<u>58,283,829</u>
--	--	3,292,723	--
--	2,030,659	--	--
--	--	--	--
--	--	1,296,575	4,851,568
--	--	--	42,187,576
--	--	--	--
--	--	--	--
--	--	--	--
<u>--</u>	<u>2,030,659</u>	<u>4,589,298</u>	<u>47,039,144</u>
<u>10,406</u>	<u>191,953</u>	<u>(4,073,638)</u>	<u>11,244,685</u>
--	--	--	--
<u>(10,406)</u>	<u>(251,860)</u>	<u>--</u>	<u>(20,986,200)</u>
<u>(10,406)</u>	<u>(251,860)</u>	<u>--</u>	<u>(20,986,200)</u>
--	(59,907)	(4,073,638)	(9,741,515)
<u>353,244</u>	<u>9,804,587</u>	<u>19,146,204</u>	<u>195,108,504</u>
<u>\$ 353,244</u>	<u>\$ 9,744,680</u>	<u>\$ 15,072,566</u>	<u>\$ 185,366,989</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	1996 Environmental Cleanup Fund	Farmland Preservation Fund	1989 Farmland Preservation Fund
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ --
Federal and other grants	--	--	--
Licenses and fees	--	--	--
Services and assessments	--	--	--
Investment earnings	14,450	38	64,622
Contributions	--	--	--
Other	--	--	--
<b>Total Revenues</b>	<b>14,450</b>	<b>38</b>	<b>64,622</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	--	--
Community development and environmental management	--	38	--
Economic planning, development, and security	--	--	--
Transportation programs	--	--	--
Government direction, management, and control	15,313	--	--
Special government services	--	--	--
<b>Total Expenditures</b>	<b>15,313</b>	<b>38</b>	<b>--</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(863)</b>	<b>--</b>	<b>64,622</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	862	--	--
<b>Total other financing sources (uses)</b>	<b>862</b>	<b>--</b>	<b>--</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(1)</b>	<b>--</b>	<b>64,622</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>(5,012)</b>	<b>--</b>	<b>107,943</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ (5,013)</b>	<b>\$ --</b>	<b>\$ 172,565</b>

1992 Farmland Preservation Fund	1995 Farmland Preservation Fund	Fund for Support of Free Public Schools	Garden State Farmland Preservation Trust Fund
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	--	5,084,741	--
--	--	--	--
344,791	636,710	(8,950,026)	525,566
--	--	--	--
--	--	--	5,877,640
<u>344,791</u>	<u>636,710</u>	<u>(3,865,285)</u>	<u>6,403,206</u>
--	--	--	--
--	--	--	--
--	--	--	--
84,555	2,695,645	--	49,016,365
--	--	--	--
--	--	--	--
--	--	--	--
<u>84,555</u>	<u>2,695,645</u>	<u>--</u>	<u>49,016,365</u>
<u>260,236</u>	<u>(2,058,935)</u>	<u>(3,865,285)</u>	<u>(42,613,159)</u>
--	--	--	--
(400,147)	--	(14,670,358)	37,739,786
<u>(400,147)</u>	<u>--</u>	<u>(14,670,358)</u>	<u>37,739,786</u>
(139,911)	(2,058,935)	(18,535,643)	(4,873,373)
3,474,998	13,981,938	140,763,858	31,097,252
<u>\$ 3,335,087</u>	<u>\$ 11,923,003</u>	<u>\$ 122,228,215</u>	<u>\$ 26,223,879</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<b>Garden State Green Acres Preservation Trust Fund</b>	<b>Garden State Historic Preservation Trust Fund</b>	<b>Green Trust Fund</b>
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ --
Federal and other grants	4,541,045	--	--
Licenses and fees	--	--	--
Services and assessments	--	--	--
Investment earnings	528,373	543,676	522,310
Contributions	--	--	--
Other	67,102	--	1,393,765
<b>Total Revenues</b>	<b>5,136,520</b>	<b>543,676</b>	<b>1,916,075</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	2,669,903	--
Community development and environmental management	89,734,406	--	1,435,646
Economic planning, development, and security	--	--	--
Transportation programs	--	--	--
Government direction, management, and control	--	--	615,030
Special government services	--	--	--
<b>Total Expenditures</b>	<b>89,734,406</b>	<b>2,669,903</b>	<b>2,050,676</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(84,597,886)</b>	<b>(2,126,227)</b>	<b>(134,601)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	56,045,475	6,000,000	--
<b>Total other financing sources (uses)</b>	<b>56,045,475</b>	<b>6,000,000</b>	<b>--</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(28,552,411)</b>	<b>3,873,773</b>	<b>(134,601)</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>40,694,732</b>	<b>13,093,346</b>	<b>92,844,050</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 12,142,321</b>	<b>\$ 16,967,119</b>	<b>\$ 92,709,449</b>

<b>Gubernatorial Elections Fund</b>	<b>Hazardous Discharge Fund of 1981</b>	<b>Hazardous Discharge Fund of 1986</b>	<b>Hazardous Discharge Site Cleanup Fund</b>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	--	--	--
--	--	--	17,489,010
--	36,160	725,131	1,751,949
--	--	--	--
805,329	--	--	100,629
<u>805,329</u>	<u>36,160</u>	<u>725,131</u>	<u>19,341,588</u>
11,200,000	--	--	--
--	--	--	--
--	--	--	--
--	--	18,352,450	11,574,435
--	--	--	--
--	--	--	--
--	--	--	--
<u>11,200,000</u>	<u>--</u>	<u>18,352,450</u>	<u>11,574,435</u>
<u>(10,394,671)</u>	<u>36,160</u>	<u>(17,627,319)</u>	<u>7,767,153</u>
--	--	--	--
<u>10,394,671</u>	<u>656,508</u>	<u>11,821,906</u>	<u>(16,896,528)</u>
<u>10,394,671</u>	<u>656,508</u>	<u>11,821,906</u>	<u>(16,896,528)</u>
--	692,668	(5,805,413)	(9,129,375)
--	(511,719)	9,847,703	71,201,691
<u>\$ --</u>	<u>\$ 180,949</u>	<u>\$ 4,042,290</u>	<u>\$ 62,072,316</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Health Care Subsidy Fund	Higher Education Facility Renovation and Rehabilitation Fund	1992 Historic Preservation Fund
<b>REVENUES</b>			
Taxes	\$ 680,279,196	\$ --	\$ --
Federal and other grants	--	--	--
Licenses and fees	--	--	--
Services and assessments	40,000,000	--	--
Investment earnings	797,474	9,184	248,979
Contributions	--	--	--
Other	--	--	--
<b>Total Revenues</b>	<b>721,076,670</b>	<b>9,184</b>	<b>248,979</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	18,935,575	--	--
Educational, cultural, and intellectual development	--	31,671	1,643,511
Community development and environmental management	--	--	--
Economic planning, development, and security	--	--	--
Transportation programs	--	--	--
Government direction, management, and control	--	--	--
Special government services	--	--	--
<b>Total Expenditures</b>	<b>18,935,575</b>	<b>31,671</b>	<b>1,643,511</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>702,141,095</b>	<b>(22,487)</b>	<b>(1,394,532)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	(790,456,470)	--	--
<b>Total other financing sources (uses)</b>	<b>(790,456,470)</b>	<b>--</b>	<b>--</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(88,315,375)</b>	<b>(22,487)</b>	<b>(1,394,532)</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>120,017,166</b>	<b>1,339,443</b>	<b>2,797,290</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 31,701,791</b>	<b>\$ 1,316,956</b>	<b>\$ 1,402,758</b>

1995 Historic Preservation Fund	Historic Preservation Revolving Loan Fund	Horse Racing Injury Compensation Fund	Housing Assistance Fund
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	--	--	--
--	--	1,402,652	--
85,056	95,560	93,178	122,665
--	--	--	--
--	15,708	--	24,540
<u>85,056</u>	<u>111,268</u>	<u>1,495,830</u>	<u>147,205</u>
--	--	520,000	--
--	--	--	--
1,001,375	--	--	--
--	--	--	--
--	--	--	--
--	--	--	--
--	--	--	--
<u>1,001,375</u>	<u>--</u>	<u>520,000</u>	<u>--</u>
<u>(916,319)</u>	<u>111,268</u>	<u>975,830</u>	<u>147,205</u>
--	--	--	--
--	--	--	(147,205)
--	--	--	(147,205)
(916,319)	111,268	975,830	--
2,292,086	3,671,097	2,662,504	6,938,305
<u>\$ 1,375,767</u>	<u>\$ 3,782,365</u>	<u>\$ 3,638,334</u>	<u>\$ 6,938,305</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<b>Jobs, Education and Competitiveness Fund</b>	<b>Jobs, Science and Technology Fund</b>	<b>Korean Veterans' Memorial Fund</b>
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ --
Federal and other grants	--	--	--
Licenses and fees	--	--	--
Services and assessments	--	--	--
Investment earnings	191,643	1,283	2,250
Contributions	--	--	14,938
Other	--	--	--
<b>Total Revenues</b>	<b>191,643</b>	<b>1,283</b>	<b>17,188</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	386	--
Community development and environmental management	--	--	--
Economic planning, development, and security	--	--	--
Transportation programs	--	--	--
Government direction, management, and control	--	--	--
Special government services	--	--	248,767
<b>Total Expenditures</b>	<b>--</b>	<b>386</b>	<b>248,767</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>191,643</b>	<b>897</b>	<b>(231,579)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	(191,643)	(1,283)	--
<b>Total other financing sources (uses)</b>	<b>(191,643)</b>	<b>(1,283)</b>	<b>--</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>--</b>	<b>(386)</b>	<b>(231,579)</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>2,983,637</b>	<b>50,144</b>	<b>(817,267)</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 2,983,637</b>	<b>\$ 49,758</b>	<b>\$ (1,048,846)</b>

1996 Lake Restoration Fund	Legal Services Fund	Luxury Tax Fund	Medical Education Facilities Fund
\$ --	\$ --	\$ 18,162,369	\$ --
--	--	--	--
--	10,729,740	--	--
--	--	--	--
71,245	--	26,517	15,668
--	--	--	--
--	--	--	--
<u>71,245</u>	<u>10,729,740</u>	<u>18,188,886</u>	<u>15,668</u>
--	--	--	--
--	--	--	--
--	--	--	--
160,057	--	--	--
--	--	--	--
--	--	--	--
--	--	17,277,394	--
--	--	--	--
<u>160,057</u>	<u>--</u>	<u>17,277,394</u>	<u>--</u>
<u>(88,812)</u>	<u>10,729,740</u>	<u>911,492</u>	<u>15,668</u>
--	--	--	--
--	(10,729,740)	--	(15,668)
--	(10,729,740)	--	(15,668)
(88,812)	--	911,492	--
2,624,637	--	947,444	514,944
<u>\$ 2,535,825</u>	<u>\$ --</u>	<u>\$ 1,858,936</u>	<u>\$ 514,944</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Mortgage Assistance Fund</u>	<u>Mutual Workers' Compensation Security Fund</u>	<u>Natural Resources Fund</u>
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ --
Federal and other grants	--	--	--
Licenses and fees	--	--	--
Services and assessments	--	621,329	--
Investment earnings	59,408	295,818	144,375
Contributions	--	--	--
Other	831,390	--	1,102
<b>Total Revenues</b>	<u>890,798</u>	<u>917,147</u>	<u>145,477</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	--	--
Community development and environmental management	--	--	176,548
Economic planning, development, and security	--	643,509	--
Transportation programs	--	--	--
Government direction, management, and control	--	--	--
Special government services	--	--	--
<b>Total Expenditures</b>	<u>--</u>	<u>643,509</u>	<u>176,548</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>890,798</u>	<u>273,638</u>	<u>(31,071)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	(1,012,348)	--	(145,477)
<b>Total other financing sources (uses)</b>	<u>(1,012,348)</u>	<u>--</u>	<u>(145,477)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	(121,550)	273,638	(176,548)
<b>Fund balances - July 1, 2001 (Restated)</b>	13,947,835	10,087,838	5,024,126
<b>Fund balances - June 30, 2002</b>	<u>\$ 13,826,285</u>	<u>\$ 10,361,476</u>	<u>\$ 4,847,578</u>

<b>New Home Warranty Security Fund</b>	<b>New Jersey Automobile Insurance Guaranty Fund</b>	<b>New Jersey Building Authority</b>	<b>1995 New Jersey Coastal Blue Acres Trust Fund</b>
\$ --	\$ --	\$ --	\$ --
8,313	--	--	--
749,670	--	--	--
5,183,635	--	--	--
738,547	3,848,011	5,923,500	77,792
--	--	--	--
326,544	2,064,546	--	11,551
<u>7,006,709</u>	<u>5,912,557</u>	<u>5,923,500</u>	<u>89,343</u>
--	--	--	--
--	--	--	--
--	--	--	--
1,553,749	--	--	1,668,750
--	649,924	--	--
--	--	--	--
--	--	248,594	--
--	--	--	--
<u>1,553,749</u>	<u>649,924</u>	<u>248,594</u>	<u>1,668,750</u>
<u>5,452,960</u>	<u>5,262,633</u>	<u>5,674,906</u>	<u>(1,579,407)</u>
--	--	--	--
(3,387,300)	--	--	--
<u>(3,387,300)</u>	<u>--</u>	<u>--</u>	<u>--</u>
2,065,660	5,262,633	5,674,906	(1,579,407)
27,087,151	199,146,501	112,218,978	3,564,323
<u>\$ 29,152,811</u>	<u>\$ 204,409,134</u>	<u>\$ 117,893,884</u>	<u>\$ 1,984,916</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	New Jersey Cultural Trust Fund	1983 New Jersey Green Acres Fund	1989 New Jersey Green Acres Fund
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ --
Federal and other grants	--	--	--
Licenses and fees	--	--	--
Services and assessments	--	--	--
Investment earnings	189,116	625,546	287,711
Contributions	--	--	--
Other	--	31,030	--
<b>Total Revenues</b>	<b>189,116</b>	<b>656,576</b>	<b>287,711</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	--	--
Community development and environmental management	--	37,749	1,360,831
Economic planning, development, and security	--	--	--
Transportation programs	--	--	--
Government direction, management, and control	2,399,824	--	--
Special government services	--	--	--
<b>Total Expenditures</b>	<b>2,399,824</b>	<b>37,749</b>	<b>1,360,831</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,210,708)</b>	<b>618,827</b>	<b>(1,073,120)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	12,000,000	(810,971)	--
<b>Total other financing sources (uses)</b>	<b>12,000,000</b>	<b>(810,971)</b>	<b>--</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>9,789,292</b>	<b>(192,144)</b>	<b>(1,073,120)</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>2,143,612</b>	<b>20,048,918</b>	<b>7,783,102</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 11,932,904</b>	<b>\$ 19,856,774</b>	<b>\$ 6,709,982</b>

1992 New Jersey Green Acres Fund	1995 New Jersey Green Acres Fund	1989 New Jersey Green Trust Fund	1992 New Jersey Green Trust Fund
\$ --	\$ --	\$ --	\$ --
--	2,432,305	--	--
--	--	--	--
--	--	--	--
449,083	578,602	1,501,195	730,226
--	--	--	--
594,089	221	1,371,959	671,543
<u>1,043,172</u>	<u>3,011,128</u>	<u>2,873,154</u>	<u>1,401,769</u>
--	--	--	--
--	--	--	--
--	--	--	--
957,049	16,107,834	305,283	2,213,251
--	--	--	--
--	--	--	--
--	--	5,003,743	9,203,985
--	--	--	--
<u>957,049</u>	<u>16,107,834</u>	<u>5,309,026</u>	<u>11,417,236</u>
<u>86,123</u>	<u>(13,096,706)</u>	<u>(2,435,872)</u>	<u>(10,015,467)</u>
--	--	--	--
--	--	--	--
--	--	--	--
86,123	(13,096,706)	(2,435,872)	(10,015,467)
1,713,464	13,326,497	103,769,514	47,721,369
<u>\$ 1,799,587</u>	<u>\$ 229,791</u>	<u>\$ 101,333,642</u>	<u>\$ 37,705,902</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	1995 New Jersey Green Trust Fund	1995 New Jersey Inland Blue Acres Fund	New Jersey Insolvent Health Maintenance Fund
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ --
Federal and other grants	--	--	--
Licenses and fees	--	--	--
Services and assessments	--	--	12,000,000
Investment earnings	344,455	143,602	513,475
Contributions	--	--	--
Other	1,009,291	--	--
<b>Total Revenues</b>	<b>1,353,746</b>	<b>143,602</b>	<b>12,513,475</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	--	--
Community development and environmental management	6,860,957	1,620,293	--
Economic planning, development, and security	--	--	12,249,127
Transportation programs	--	--	--
Government direction, management, and control	5,498,825	--	--
Special government services	--	--	--
<b>Total Expenditures</b>	<b>12,359,782</b>	<b>1,620,293</b>	<b>12,249,127</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(11,006,036)</b>	<b>(1,476,691)</b>	<b>264,348</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	--	--	(513,475)
<b>Total other financing sources (uses)</b>	<b>--</b>	<b>--</b>	<b>(513,475)</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(11,006,036)</b>	<b>(1,476,691)</b>	<b>(249,127)</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>42,220,130</b>	<b>3,576,180</b>	<b>12,711,247</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 31,214,094</b>	<b>\$ 2,099,489</b>	<b>\$ 12,462,120</b>

<b>New Jersey Insurance Development Fund</b>	<b>New Jersey Lawyers' Fund for Client Protection</b>	<b>New Jersey Local Development Financing Fund</b>	<b>New Jersey Spill Compensation Fund</b>
\$ --	\$ --	\$ --	\$ 14,782,033
--	--	--	--
--	2,803,350	31,709	5,168,855
--	--	--	--
845,787	959,042	501,069	1,011,958
--	--	--	--
--	1,004,157	1,574,576	836,229
<u>845,787</u>	<u>4,766,549</u>	<u>2,107,354</u>	<u>21,799,075</u>
--	3,918,508	--	--
--	--	--	--
--	--	--	--
--	--	--	4,339,558
--	--	109,088	--
--	--	--	--
--	--	--	--
--	--	--	--
<u>--</u>	<u>3,918,508</u>	<u>109,088</u>	<u>4,339,558</u>
<u>845,787</u>	<u>848,041</u>	<u>1,998,266</u>	<u>17,459,517</u>
--	--	--	--
(47,290,561)	--	--	(22,275,375)
(47,290,561)	--	--	(22,275,375)
(46,444,774)	848,041	1,998,266	(4,815,858)
46,444,774	13,712,391	47,861,542	25,831,816
<u>\$ --</u>	<u>\$ 14,560,432</u>	<u>\$ 49,859,808</u>	<u>\$ 21,015,958</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<b>New Jersey Spinal Cord Research Fund</b>	<b>New Jersey Transportation Trust Fund Authority</b>	<b>New Jersey Workforce Development Partnership Fund</b>
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ 92,427,913
Federal and other grants	--	--	--
Licenses and fees	--	--	--
Services and assessments	--	--	--
Investment earnings	113,385	15,534,827	1,231,722
Contributions	--	--	--
Other	4,015,603	5,214,527	105,570
<b>Total Revenues</b>	<b>4,128,988</b>	<b>20,749,354</b>	<b>93,765,205</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	9,299
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	--	2,365,489
Community development and environmental management	--	--	--
Economic planning, development, and security	--	--	48,999,245
Transportation programs	--	34,126	--
Government direction, management, and control	--	--	--
Special government services	--	--	--
<b>Total Expenditures</b>	<b>--</b>	<b>34,126</b>	<b>51,374,033</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>4,128,988</b>	<b>20,715,228</b>	<b>42,391,172</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	1,014,615,383	--
Transfers from (to) other funds	(223,318)	(631,287,816)	(16,892,358)
<b>Total other financing sources (uses)</b>	<b>(223,318)</b>	<b>383,327,567</b>	<b>(16,892,358)</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>3,905,670</b>	<b>404,042,795</b>	<b>25,498,814</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>2,776,679</b>	<b>173,748,120</b>	<b>50,261,900</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 6,682,349</b>	<b>\$ 577,790,915</b>	<b>\$ 75,760,714</b>

<b>Petroleum Overcharge Reimbursement Fund</b>	<b>Pinelands Infrastructure Trust Fund</b>	<b>Pollution Prevention Fund</b>	<b>Real Estate Guaranty Fund</b>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	--	--	110,195
--	--	1,896,634	--
413,923	144,283	101,611	56,798
--	--	--	--
--	169,423	--	--
<u>413,923</u>	<u>313,706</u>	<u>1,998,245</u>	<u>166,993</u>
--	--	--	--
--	--	--	--
--	--	--	--
1,068,375	1,055,740	--	--
983,162	--	--	9,453
--	--	--	--
3,299	--	--	--
--	--	--	--
<u>2,054,836</u>	<u>1,055,740</u>	<u>--</u>	<u>9,453</u>
<u>(1,640,913)</u>	<u>(742,034)</u>	<u>1,998,245</u>	<u>157,540</u>
--	--	--	--
--	--	(2,866,838)	--
--	--	(2,866,838)	--
(1,640,913)	(742,034)	(868,593)	157,540
13,790,706	10,046,558	4,702,016	1,917,181
<u>\$ 12,149,793</u>	<u>\$ 9,304,524</u>	<u>\$ 3,833,423</u>	<u>\$ 2,074,721</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<b>Resource Recovery and Solid Waste Disposal Facility Fund</b>	<b>Safe Drinking Water Fund</b>	<b>Sanitary Landfill Facility Contingency Fund</b>
<b>REVENUES</b>			
Taxes	\$ --	\$ 2,994,626	\$ --
Federal and other grants	--	--	--
Licenses and fees	--	--	--
Services and assessments	--	--	1,910,917
Investment earnings	518,235	179,073	554,895
Contributions	--	--	--
Other	--	--	46,462
<b>Total Revenues</b>	<b>518,235</b>	<b>3,173,699</b>	<b>2,512,274</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	--	--
Community development and environmental management	43,243,768	421,223	22,177,763
Economic planning, development, and security	--	--	--
Transportation programs	--	--	--
Government direction, management, and control	919,035	--	--
Special government services	--	--	--
<b>Total Expenditures</b>	<b>44,162,803</b>	<b>421,223</b>	<b>22,177,763</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(43,644,568)</b>	<b>2,752,476</b>	<b>(19,665,489)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	248,633	(3,355,356)	(189,093)
<b>Total other financing sources (uses)</b>	<b>248,633</b>	<b>(3,355,356)</b>	<b>(189,093)</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(43,395,935)</b>	<b>(602,880)</b>	<b>(19,854,582)</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>12,138,973</b>	<b>4,711,133</b>	<b>29,292,497</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ (31,256,962)</b>	<b>\$ 4,108,253</b>	<b>\$ 9,437,915</b>

<b>Shore Protection Fund</b>	<b>State Disability Benefit Fund</b>	<b>State Land Acquisition and Development Fund</b>	<b>State Recreation and Conservation Land Acquisition and Development Fund</b>
\$ --	\$ 483,364,813	\$ --	\$ --
--	--	--	--
--	--	--	--
--	26,388,786	--	--
324,059	2,989,579	17,043	50,311
--	--	--	--
91,752	19,275	--	--
<u>415,811</u>	<u>512,762,453</u>	<u>17,043</u>	<u>50,311</u>
--	--	--	--
--	--	--	--
--	--	--	--
195,225	--	1,347,044	440
--	417,443,916	--	--
--	--	--	--
--	--	12,553	--
--	--	--	--
<u>195,225</u>	<u>417,443,916</u>	<u>1,359,597</u>	<u>440</u>
<u>220,586</u>	<u>95,318,537</u>	<u>(1,342,554)</u>	<u>49,871</u>
--	--	--	--
(415,811)	(114,313,267)	(4,490)	(50,311)
(415,811)	(114,313,267)	(4,490)	(50,311)
(195,225)	(18,994,730)	(1,347,044)	(440)
11,638,269	229,427,189	344,227	1,549,344
<u>\$ 11,443,044</u>	<u>\$ 210,432,459</u>	<u>\$ (1,002,817)</u>	<u>\$ 1,548,904</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	State Recycling Fund	Stock Workers' Compensation Security Fund	Stormwater Management and Combined Sewer Overflow Abatement Fund
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ --
Federal and other grants	--	--	--
Licenses and fees	--	--	--
Services and assessments	--	85,670	--
Investment earnings	109,906	1,530,988	271,642
Contributions	--	--	--
Other	124,692	543,398	--
<b>Total Revenues</b>	<b>234,598</b>	<b>2,160,056</b>	<b>271,642</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	--	--
Community development and environmental management	754,908	--	7,001,884
Economic planning, development, and security	--	14,716,928	--
Transportation programs	--	--	--
Government direction, management, and control	--	--	--
Special government services	--	--	--
<b>Total Expenditures</b>	<b>754,908</b>	<b>14,716,928</b>	<b>7,001,884</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(520,310)</b>	<b>(12,556,872)</b>	<b>(6,730,242)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	(1,027,058)	(10,000,000)	--
<b>Total other financing sources (uses)</b>	<b>(1,027,058)</b>	<b>(10,000,000)</b>	<b>--</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(1,547,368)</b>	<b>(22,556,872)</b>	<b>(6,730,242)</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>6,224,783</b>	<b>83,107,587</b>	<b>10,202,616</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 4,677,415</b>	<b>\$ 60,550,715</b>	<b>\$ 3,472,374</b>

Superior Court of New Jersey Trust Fund	Supplemental Workforce Fund for Basic Skills	Tobacco Settlement Fund	Trial Attorney Certification Program
\$ --	\$ 14,086,157	\$ --	\$ --
--	--	--	--
--	--	--	165,680
--	--	--	--
6,303,791	67,736	1,012,783	3,370
--	--	--	--
--	--	283,871,937	4,800
<u>6,303,791</u>	<u>14,153,893</u>	<u>284,884,720</u>	<u>173,850</u>
6,342,014	--	--	201,028
--	--	--	--
--	--	--	--
--	--	--	--
--	--	--	--
--	--	--	--
<u>6,342,014</u>	<u>--</u>	<u>--</u>	<u>201,028</u>
<u>(38,223)</u>	<u>14,153,893</u>	<u>284,884,720</u>	<u>(27,178)</u>
--	--	--	--
<u>--</u>	<u>(202,926)</u>	<u>(360,807,000)</u>	<u>--</u>
--	(202,926)	(360,807,000)	--
(38,223)	13,950,967	(75,922,280)	(27,178)
1,796,395	--	100,061,107	105,130
<u>\$ 1,758,172</u>	<u>\$ 13,950,967</u>	<u>\$ 24,138,827</u>	<u>\$ 77,952</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Unclaimed Child Support Trust Fund</u>	<u>Unclaimed Utility Deposits Trust Fund</u>	<u>Unemployment Compensation Auxiliary Fund</u>
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ --
Federal and other grants	--	--	--
Licenses and fees	--	--	--
Services and assessments	--	--	--
Investment earnings	58,587	52,369	174,836
Contributions	--	--	--
Other	44,662	85,132	12,101,908
<b>Total Revenues</b>	<u>103,249</u>	<u>137,501</u>	<u>12,276,744</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
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	2,025	1,815,476	--
Special government services	--	--	--
<b>Total Expenditures</b>	<u>2,025</u>	<u>1,815,476</u>	<u>--</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>101,224</u>	<u>(1,677,975)</u>	<u>12,276,744</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	--	2,391,674	(12,274,575)
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>2,391,674</u>	<u>(12,274,575)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>101,224</u>	<u>713,699</u>	<u>2,169</u>
<b>Fund balances - July 1, 2001 (Restated)</b>	<u>1,885,500</u>	<u>1,111,692</u>	<u>--</u>
<b>Fund balances - June 30, 2002</b>	<u>\$ 1,986,724</u>	<u>\$ 1,825,391</u>	<u>\$ 2,169</u>

University of Medicine and Dentistry of New Jersey - Self-Insurance Reserve Fund	Unsatisfied Claim and Judgment Fund	Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund	Vietnam Veterans' Memorial Fund
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	838	--	--
4,669,000	168,264,806	--	--
6,111,999	4,688,871	9,233	--
--	--	--	95,384
--	2,340,511	7,594	--
<u>10,780,999</u>	<u>175,295,026</u>	<u>16,827</u>	<u>95,384</u>
--	--	--	--
--	--	--	--
--	--	--	--
--	--	--	--
16,474,842	230,901,869	--	--
--	--	--	--
--	--	184,517	--
--	--	--	91,998
<u>16,474,842</u>	<u>230,901,869</u>	<u>184,517</u>	<u>91,998</u>
<u>(5,693,843)</u>	<u>(55,606,843)</u>	<u>(167,690)</u>	<u>3,386</u>
--	--	--	--
(25,000,000)	(2,408,000)	175,284	--
<u>(25,000,000)</u>	<u>(2,408,000)</u>	<u>175,284</u>	<u>--</u>
(30,693,843)	(58,014,843)	7,594	3,386
113,202,069	259,389,237	--	91,998
<u>\$ 82,508,226</u>	<u>\$ 201,374,394</u>	<u>\$ 7,594</u>	<u>\$ 95,384</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<b>Volunteer Emergency Service Organizations Loan Fund</b>	<b>Wastewater Treatment Fund</b>	<b>1992 Wastewater Treatment Fund</b>
<b>REVENUES</b>			
Taxes	\$ --	\$ --	\$ --
Federal and other grants	--	62,167,003	--
Licenses and fees	--	--	--
Services and assessments	--	--	--
Investment earnings	36,838	8,972,735	280,987
Contributions	--	--	--
Other	31,586	1,366,798	--
<b>Total Revenues</b>	<b>68,424</b>	<b>72,506,536</b>	<b>280,987</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	--	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	--	--
Community development and environmental management	--	57,651,702	--
Economic planning, development, and security	--	--	--
Transportation programs	--	--	--
Government direction, management, and control	--	--	--
Special government services	--	--	--
<b>Total Expenditures</b>	<b>--</b>	<b>57,651,702</b>	<b>--</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>68,424</b>	<b>14,854,834</b>	<b>280,987</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of bonds	--	--	--
Transfers from (to) other funds	--	(14,637,561)	5,680,000
<b>Total other financing sources (uses)</b>	<b>--</b>	<b>(14,637,561)</b>	<b>5,680,000</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>68,424</b>	<b>217,273</b>	<b>5,960,987</b>
<b>Fund balances - July 1, 2001 (Restated)</b>	<b>2,835,291</b>	<b>707,489,851</b>	<b>8,880,066</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 2,903,715</b>	<b>\$ 707,707,124</b>	<b>\$ 14,841,053</b>

<b>Water Conservation Fund</b>	<b>Water Supply Fund</b>	<b>Water Supply Replacement Trust Fund</b>	<b>Worker and Community Right to Know Fund</b>	<b>Total Non-Major Special Revenue Funds</b>
\$ --	\$ --	\$ --	\$ --	\$ 1,743,949,244
--	--	--	--	92,517,973
--	--	--	300	96,999,869
--	--	--	2,369,834	418,493,121
39,874	2,026,212	115,799	17,570	82,382,456
--	--	--	--	110,322
23,707	4,467,923	--	--	411,116,608
<b>63,581</b>	<b>6,494,135</b>	<b>115,799</b>	<b>2,387,704</b>	<b>2,845,569,593</b>
--	--	--	--	84,434,947
--	--	--	--	404,361,388
--	--	--	--	36,855,821
--	10,366,943	92,732	--	366,421,881
--	--	--	--	797,020,463
--	--	--	--	31,003,715
--	--	--	--	223,209,863
--	--	--	--	425,765
--	10,366,943	92,732	--	1,943,733,843
<b>63,581</b>	<b>(3,872,808)</b>	<b>23,067</b>	<b>2,387,704</b>	<b>901,835,750</b>
--	--	--	--	1,014,615,383
(63,581)	(3,384,199)	(5,384,827)	(2,579,075)	(1,977,513,961)
<b>(63,581)</b>	<b>(3,384,199)</b>	<b>(5,384,827)</b>	<b>(2,579,075)</b>	<b>(962,898,578)</b>
--	(7,257,007)	(5,361,760)	(191,371)	(61,062,828)
1,236,216	193,290,899	5,523,790	436,218	3,800,828,070
<b>\$ 1,236,216</b>	<b>\$ 186,033,892</b>	<b>\$ 162,030</b>	<b>\$ 244,847</b>	<b>\$ 3,739,765,242</b>

**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2002**

	<u>Correctional Facilities Construction Fund</u>	<u>Correctional Facilities Construction Fund of 1987</u>	<u>Energy Conservation Fund</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 34,217	\$ 35,546	\$ 10,015
<b>Investments</b>	592,554	5,410,582	61,617
<b>Receivables, net of allowances for uncollectibles</b>			
Federal government	--	--	--
Departmental accounts	--	--	--
Loans	--	--	--
Other	--	104,901	--
<b>Due from other funds</b>	--	--	2,465
<b>Total Assets</b>	<u>\$ 626,771</u>	<u>\$ 5,551,029</u>	<u>\$ 74,097</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ --	\$ 73,480	\$ --
Due to other funds	17,577	677,851	152,494
Other	--	--	41,883
<b>Total Liabilities</b>	<u>17,577</u>	<u>751,331</u>	<u>194,377</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	--	1,123,975	106,087
Other	--	--	--
Unreserved:			
Designated-continuing appropriations	609,194	3,675,723	--
Undesignated	--	--	(226,367)
<b>Total Fund Balances</b>	<u>609,194</u>	<u>4,799,698</u>	<u>(120,280)</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 626,771</u>	<u>\$ 5,551,029</u>	<u>\$ 74,097</u>

<b>Human Services Facilities Construction Fund</b>	<b>Institutional Construction Fund</b>	<b>Institutions Construction Fund</b>	<b>New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund</b>	<b>New Jersey Bridge Rehabilitation and Improvement Fund</b>
\$ 79,459	\$ 101	\$ 1,220	\$ 24,396	\$ 41,986
239,233	6,837	9,071	1,375,267	65,811
--	--	--	--	--
--	--	--	--	--
--	--	--	--	59,724
--	--	--	6,785,373	--
<b>\$ 318,692</b>	<b>\$ 6,938</b>	<b>\$ 10,291</b>	<b>\$ 8,185,036</b>	<b>\$ 167,521</b>

\$ 33,140	\$ --	\$ --	\$ 6,916	\$ --
15,762	201	268	924,792	102,176
--	--	--	555,433	--
48,902	201	268	1,487,141	102,176
71,463	--	--	4,015,439	397,976
--	--	--	--	--
175,603	6,737	10,023	2,682,456	--
22,724	--	--	--	(332,631)
269,790	6,737	10,023	6,697,895	65,345
<b>\$ 318,692</b>	<b>\$ 6,938</b>	<b>\$ 10,291</b>	<b>\$ 8,185,036</b>	<b>\$ 167,521</b>

(Continued on next page)

**STATE OF NEW JERSEY  
COMBINING BALANCE SHEET (Continued)  
NON-MAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2002**

	<u>Public Buildings Construction Fund</u>	<u>Public Purpose Buildings and Community-Based Facilities Construction Fund</u>	<u>Public Purpose Buildings Construction Fund</u>
<b>ASSETS</b>			
<b>Cash and cash equivalents</b>	\$ 1,571	\$ 21,538	\$ 7,411
<b>Investments</b>	3,413	2,456,196	272,901
<b>Receivables, net of allowances for uncollectibles</b>			
Federal government	--	--	--
Departmental accounts	--	--	--
Loans	--	--	--
Other	--	--	--
<b>Due from other funds</b>	--	--	--
<b>Total Assets</b>	<u>\$ 4,984</u>	<u>\$ 2,477,734</u>	<u>\$ 280,312</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ --	\$ 357,367	\$ --
Due to other funds	100	289,729	9,260
Other	--	264,442	--
<b>Total Liabilities</b>	<u>100</u>	<u>911,538</u>	<u>9,260</u>
<b>Fund Balances</b>			
Reserved for:			
Encumbrances	--	1,167,921	7,473
Other	--	--	--
Unreserved:			
Designated-continuing appropriations	2,157	398,275	263,579
Undesignated	2,727	--	--
<b>Total Fund Balances</b>	<u>4,884</u>	<u>1,566,196</u>	<u>271,052</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 4,984</u>	<u>\$ 2,477,734</u>	<u>\$ 280,312</u>

<u>Special Transportation Fund</u>	<u>State Facilities for Handicapped Fund</u>	<u>1999 Statewide Transportation and Local Bridge Fund</u>	<u>Transportation Rehabilitation and Improvement Fund</u>	<u>Total Non-Major Capital Projects Funds</u>
\$ --	\$ 5,106	\$ --	\$ 262,476	\$ 525,042
--	243,674	9,918,819	322,176	20,978,151
93,163,488	--	--	--	93,163,488
150,867,782	--	--	--	150,867,782
5,000,000	--	--	--	5,000,000
2,722,342	--	--	--	2,886,967
--	--	--	--	6,787,838
<u>\$ 251,753,612</u>	<u>\$ 248,780</u>	<u>\$ 9,918,819</u>	<u>\$ 584,652</u>	<u>\$ 280,209,268</u>
\$ 118,325,714	\$ --	\$ 28,504,946	\$ --	\$ 147,301,563
133,427,898	--	117,096,743	16,860	252,731,711
--	--	--	--	861,758
<u>251,753,612</u>	<u>--</u>	<u>145,601,689</u>	<u>16,860</u>	<u>400,895,032</u>
--	--	93,044,604	--	99,934,938
5,000,000	--	--	--	5,000,000
--	248,780	--	466,613	8,539,140
<u>(5,000,000)</u>	<u>--</u>	<u>(228,727,474)</u>	<u>101,179</u>	<u>(234,159,842)</u>
--	248,780	(135,682,870)	567,792	(120,685,764)
<u>\$ 251,753,612</u>	<u>\$ 248,780</u>	<u>\$ 9,918,819</u>	<u>\$ 584,652</u>	<u>\$ 280,209,268</u>

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<b>Correctional Facilities Construction Fund</b>	<b>Correctional Facilities Construction Fund of 1987</b>	<b>Energy Conservation Fund</b>
<b>REVENUES</b>			
Federal and other grants	\$ --	\$ --	\$ --
Services and assessments	--	--	--
Investment earnings	17,577	198,223	29
Other	--	--	--
<b>Total Revenues</b>	<b>17,577</b>	<b>198,223</b>	<b>29</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	1,476,628	--
Physical and mental health	--	--	--
Educational, cultural, and intellectual development	--	--	--
Economic planning, development, and security	--	--	120,502
Transportation programs	--	--	--
Government direction, management, and control	--	--	2,494
<b>Total Expenditures</b>	<b>--</b>	<b>1,476,628</b>	<b>122,996</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>17,577</b>	<b>(1,278,405)</b>	<b>(122,967)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from (to) other funds	(17,577)	(677,851)	2,465
<b>Total other financing sources (uses)</b>	<b>(17,577)</b>	<b>(677,851)</b>	<b>2,465</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>--</b>	<b>(1,956,256)</b>	<b>(120,502)</b>
<b>Fund balances - July 1, 2001</b>	<b>609,194</b>	<b>6,755,954</b>	<b>222</b>
<b>Fund balances - June 30, 2002</b>	<b>\$ 609,194</b>	<b>\$ 4,799,698</b>	<b>\$ (120,280)</b>

<b>Human Services Facilities Construction Fund</b>	<b>Institutional Construction Fund</b>	<b>Institutions Construction Fund</b>	<b>New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund</b>	<b>New Jersey Bridge Rehabilitation and Improvement Fund</b>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
15,762	201	268	839,420	102,176
--	--	--	85,373	--
<u>15,762</u>	<u>201</u>	<u>268</u>	<u>924,793</u>	<u>102,176</u>
--	--	--	--	--
--	--	--	--	--
265,361	--	--	--	--
--	--	--	--	--
--	--	--	18,435,431	4,038,726
--	--	--	--	--
<u>265,361</u>	<u>--</u>	<u>--</u>	<u>18,435,431</u>	<u>4,038,726</u>
<u>(249,599)</u>	<u>201</u>	<u>268</u>	<u>(17,510,638)</u>	<u>(3,936,550)</u>
(15,762)	(201)	(268)	(924,793)	(102,176)
<u>(15,762)</u>	<u>(201)</u>	<u>(268)</u>	<u>(924,793)</u>	<u>(102,176)</u>
(265,361)	--	--	(18,435,431)	(4,038,726)
535,151	6,737	10,023	25,133,326	4,104,071
<u>\$ 269,790</u>	<u>\$ 6,737</u>	<u>\$ 10,023</u>	<u>\$ 6,697,895</u>	<u>\$ 65,345</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)**  
**NON-MAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Public Buildings Construction Fund</u>	<u>Public Purpose Buildings and Community-Based Facilities Construction Fund</u>	<u>Public Purpose Buildings Construction Fund</u>
<b>REVENUES</b>			
Federal and other grants	\$ --	\$ --	\$ --
Services and assessments	--	--	--
Investment earnings	100	289,729	9,260
Other	--	--	--
<b>Total Revenues</b>	<u>100</u>	<u>289,729</u>	<u>9,260</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Public safety and criminal justice	--	1,703,581	--
Physical and mental health	--	990,912	--
Educational, cultural, and intellectual development	--	234,945	43,359
Economic planning, development, and security	--	978,313	--
Transportation programs	--	--	20,050
Government direction, management, and control	--	--	--
<b>Total Expenditures</b>	<u>--</u>	<u>3,907,751</u>	<u>63,409</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>100</u>	<u>(3,618,022)</u>	<u>(54,149)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from (to) other funds	(100)	(289,729)	(9,260)
<b>Total other financing sources (uses)</b>	<u>(100)</u>	<u>(289,729)</u>	<u>(9,260)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>--</u>	<u>(3,907,751)</u>	<u>(63,409)</u>
<b>Fund balances - July 1, 2001</b>	<u>4,884</u>	<u>5,473,947</u>	<u>334,461</u>
<b>Fund balances - June 30, 2002</b>	<u>\$ 4,884</u>	<u>\$ 1,566,196</u>	<u>\$ 271,052</u>

Special Transportation Fund	State Facilities for Handicapped Fund	1999 Statewide Transportation and Local Bridge Fund	Transportation Rehabilitation and Improvement Fund	Total Non-Major Capital Projects Funds
\$ 701,029,246	\$ --	\$ --	\$ --	\$ 701,029,246
612,088	--	--	--	612,088
--	7,059	2,321,002	16,860	3,817,666
--	--	--	--	85,373
<u>701,641,334</u>	<u>7,059</u>	<u>2,321,002</u>	<u>16,860</u>	<u>705,544,373</u>
--	--	--	--	3,180,209
--	--	--	--	990,912
--	--	--	--	543,665
--	--	--	--	1,098,815
1,607,929,150	--	198,368,803	--	1,828,792,160
--	--	396,743	--	399,237
<u>1,607,929,150</u>	<u>--</u>	<u>198,765,546</u>	<u>--</u>	<u>1,835,004,998</u>
<u>(906,287,816)</u>	<u>7,059</u>	<u>(196,444,544)</u>	<u>16,860</u>	<u>(1,129,460,625)</u>
<u>906,287,816</u>	<u>--</u>	<u>--</u>	<u>(16,860)</u>	<u>904,235,704</u>
<u>906,287,816</u>	<u>--</u>	<u>--</u>	<u>(16,860)</u>	<u>904,235,704</u>
--	7,059	(196,444,544)	--	(225,224,921)
--	241,721	60,761,674	567,792	104,539,157
<u>\$ --</u>	<u>\$ 248,780</u>	<u>\$ (135,682,870)</u>	<u>\$ 567,792</u>	<u>\$ (120,685,764)</u>

**STATE OF NEW JERSEY  
STATEMENT OF NET ASSETS  
NON-MAJOR PROPRIETARY FUNDS  
JUNE 30, 2002**

	<b>Health Benefits Local Government Employers Program Fund</b>	<b>Prescription Drug Local Government Employers Program Fund</b>	<b>Total Non-Major Proprietary Funds</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 4,027,294	\$ 100,551	\$ 4,127,845
Investments	56,073,207	3,882,133	59,955,340
Receivables, net of allowances			
Other	72,569,120	4,532,830	77,101,950
Due from other funds	2,461,253	--	2,461,253
Other	--	--	--
<b>Noncurrent Assets</b>			
Investments	--	--	--
<b>Total Assets</b>	<b>135,130,874</b>	<b>8,515,514</b>	<b>143,646,388</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable	194,423,330	3,250,000	197,673,330
Deferred revenue	--	21,217	21,217
Due to other funds	407,560	39,449	447,009
<b>Noncurrent Liabilities</b>			
Due within one year	--	--	--
Due in more than one year	--	--	--
<b>Total Liabilities</b>	<b>194,830,890</b>	<b>3,310,666</b>	<b>198,141,556</b>
<b>NET ASSETS</b>			
<b>Restricted for:</b>			
Other purposes	--	5,204,848	5,204,848
<b>Unrestricted</b>	<b>(59,700,016)</b>	<b>--</b>	<b>(59,700,016)</b>
<b>Total Net Assets</b>	<b>\$ (59,700,016)</b>	<b>\$ 5,204,848</b>	<b>\$ (54,495,168)</b>

**STATE OF NEW JERSEY**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS**  
**NON-MAJOR PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Health Benefits Local Government Employers Program Fund	Prescription Drug Local Government Employers Program Fund	Total Non-Major Proprietary Funds
<b>OPERATING REVENUES</b>			
Contributions	\$ 1,049,270,465	\$ 42,993,261	\$ 1,092,263,726
Other	17,915,433	--	17,915,433
<b>Total Operating Revenues</b>	<b>1,067,185,898</b>	<b>42,993,261</b>	<b>1,110,179,159</b>
<b>OPERATING EXPENSES</b>			
Benefit payments	1,177,907,043	39,659,802	1,217,566,845
<b>Total Operating Expenses</b>	<b>1,177,907,043</b>	<b>39,659,802</b>	<b>1,217,566,845</b>
<b>Operating Income (Loss)</b>	<b>(110,721,145)</b>	<b>3,333,459</b>	<b>(107,387,686)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	2,386,557	98,358	2,484,915
<b>Total nonoperating revenue (expenses)</b>	<b>2,386,557</b>	<b>98,358</b>	<b>2,484,915</b>
<b>Income (loss) before transfers</b>	<b>(108,334,588)</b>	<b>3,431,817</b>	<b>(104,902,771)</b>
Transfers in (out)	50,810,903	--	50,810,903
<b>Change in net assets</b>	<b>(57,523,685)</b>	<b>3,431,817</b>	<b>(54,091,868)</b>
<b>Total Net Assets - July 1, 2001 (Restated)</b>	<b>(2,176,331)</b>	<b>1,773,031</b>	<b>(403,300)</b>
<b>Total Net Assets - June 30, 2002</b>	<b>\$ (59,700,016)</b>	<b>\$ 5,204,848</b>	<b>\$ (54,495,168)</b>

**STATE OF NEW JERSEY  
STATEMENT OF CASH FLOWS  
NON-MAJOR PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<b>Health Benefits Local Government Employers Program Fund</b>	<b>Prescription Drug Local Government Employers Program Fund</b>	<b>Total Non-Major Proprietary Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Claims paid	\$ (1,163,533,979)	\$ (38,594,151)	\$ (1,202,128,130)
Other receipts (payments)	(5,427,110)	--	(5,427,110)
Receipts from contributions	1,050,593,476	40,561,026	1,091,154,502
<b>Net cash provided (used) by operating activities</b>	<b>(118,367,613)</b>	<b>1,966,875</b>	<b>(116,400,738)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Operating subsidies and transfers to other funds	50,810,903	--	50,810,903
<b>Net cash provided (used) by noncapital financing activities</b>	<b>50,810,903</b>	<b>--</b>	<b>50,810,903</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest and dividends	2,300,765	89,409	2,390,174
Purchase of investments	67,436,722	(1,964,682)	65,472,040
Other	85,792	8,949	94,741
<b>Net cash provided (used) by investing activities</b>	<b>69,823,279</b>	<b>(1,866,324)</b>	<b>67,956,955</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>2,266,569</b>	<b>100,551</b>	<b>2,367,120</b>
<b>Cash and cash equivalents - July 1, 2001 (Restated)</b>	<b>1,760,725</b>	<b>--</b>	<b>1,760,725</b>
<b>Cash and cash equivalents - June 30, 2002</b>	<b>\$ 4,027,294</b>	<b>\$ 100,551</b>	<b>\$ 4,127,845</b>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (110,721,145)	\$ 3,333,459	\$ (107,387,686)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Net changes in assets and liabilities:			
Other assets	(16,592,422)	(2,432,235)	(19,024,657)
Current liabilities	8,945,954	1,065,651	10,011,605
<b>Net cash provided (used) by operating activities</b>	<b>\$ (118,367,613)</b>	<b>\$ 1,966,875</b>	<b>\$ (116,400,738)</b>

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**STATE OF NEW JERSEY  
STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY FUNDS  
JUNE 30, 2002**

	<u>Alternate Benefit Program Fund</u>	<u>Judiciary Bail Fund</u>	<u>Judiciary Child Support and Paternity Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 334,523	\$ 245,378	\$ 2,160,295
Investments	7,505,957	30,001,964	31,002,049
Receivables, net of allowances for uncollectibles			
Other	2,176,399	41,822	--
Due from other funds	<u>9,327,774</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<b><u>\$ 19,344,653</u></b>	<b><u>\$ 30,289,164</u></b>	<b><u>\$ 33,162,344</u></b>
<b>LIABILITIES</b>			
Accounts payable	\$ 16,679,007	\$ 30,289,164	\$ 33,162,344
Due to other funds	<u>2,665,646</u>	<u>--</u>	<u>--</u>
<b>Total Liabilities</b>	<b><u>\$ 19,344,653</u></b>	<b><u>\$ 30,289,164</u></b>	<b><u>\$ 33,162,344</u></b>

<u>Judiciary Probation Fund</u>	<u>Judiciary Special Civil Fund</u>	<u>Luxury Tax Development Fund</u>
\$ 208,832	\$ 85,603	\$ 13,466
8,096,518	2,848,966	1,620,908
--	--	15,391
--	277,398	--
<u>\$ 8,305,350</u>	<u>\$ 3,211,967</u>	<u>\$ 1,649,765</u>
8,305,350	3,211,967	1,649,765
--	--	--
<u>\$ 8,305,350</u>	<u>\$ 3,211,967</u>	<u>\$ 1,649,765</u>

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**STATE OF NEW JERSEY**  
**STATEMENT OF FIDUCIARY NET ASSETS (Continued)**  
**AGENCY FUNDS**  
**JUNE 30, 2002**

	<u>Pension Adjustment Fund</u>	<u>Resource Recovery Investment Tax Fund</u>	<u>Solid Waste Service Tax Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 25,509	\$ 100,299	\$ 78,172
Investments	3,873,852	383,035	8,322,455
Receivables, net of allowances for uncollectibles			
Other	3,040,347	--	--
Due from other funds	357,661	--	--
<b>Total Assets</b>	<u>\$ 7,297,369</u>	<u>\$ 483,334</u>	<u>\$ 8,400,627</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 3,844,137	\$ 483,334	\$ 8,400,627
Due to other funds	3,453,232	--	--
<b>Total Liabilities</b>	<u>\$ 7,297,369</u>	<u>\$ 483,334</u>	<u>\$ 8,400,627</u>

<u>Tourism Improvement and Development Act</u>	<u>Wage and Hour Trust Fund</u>	<u>Total Agency Funds</u>
\$ --	\$ 530,572	\$ 3,782,649
202,200	1,043,688	94,901,592
602,326	--	5,876,285
--	--	9,962,833
<u>\$ 804,526</u>	<u>\$ 1,574,260</u>	<u>\$ 114,523,359</u>
\$ 740,267	\$ 1,418,711	\$ 108,184,673
<u>64,259</u>	<u>155,549</u>	<u>6,338,686</u>
<u>\$ 804,526</u>	<u>\$ 1,574,260</u>	<u>\$ 114,523,359</u>

**STATE OF NEW JERSEY  
STATEMENT OF FIDUCIARY NET ASSETS  
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS  
JUNE 30, 2002**

	<b>Alternate Benefit Long-Term Disability Funds</b>	<b>Central Pension Fund</b>	<b>Consolidated Police and Firemen's Pension Fund</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ --	\$ 37,576	\$ 156,979
Investments	4,765,493	11,276	22,600,893
Receivables, net of allowances for uncollectibles			
Members	--	--	--
Employers	--	--	--
Other	--	13	192,399
Due from other funds	--	2,458	3,326,028
<b>Total Assets</b>	<b>4,765,493</b>	<b>51,323</b>	<b>26,276,299</b>
<b>LIABILITIES</b>			
Accounts payable	1,454,162	36	4,492
Benefits payable	--	34,206	1,679,917
Due to other funds	--	17,081	47,048
<b>Total Liabilities</b>	<b>1,454,162</b>	<b>51,323</b>	<b>1,731,457</b>
<b>NET ASSETS</b>			
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 3,311,331</u>	<u>\$ --</u>	<u>\$ 24,544,842</u>

<u>Judicial Retirement Fund</u>	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>
\$ 17,102	\$ 69,837	\$ --
305,721,862	1,059,192,561	14,137,090,368
570,840	86,358	462,379,861
--	--	532,733,506
1,779,986	3,335,632	148,035,143
64,740	--	3,729,512
<u>308,154,530</u>	<u>1,062,684,388</u>	<u>15,283,968,390</u>
81,590	718,044	7,551,795
1,975,786	13,378,878	69,222,319
321,114	--	2,149,916
<u>2,378,490</u>	<u>14,096,922</u>	<u>78,924,030</u>
<u>\$ 305,776,040</u>	<u>\$ 1,048,587,466</u>	<u>\$ 15,205,044,360</u>

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**STATE OF NEW JERSEY**  
**STATEMENT OF FIDUCIARY NET ASSETS (Continued)**  
**PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS**  
**JUNE 30, 2002**

	<u>Prison Officers' Pension Fund</u>	<u>Public Employees' Retirement System</u>	<u>State Police Retirement System</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 42,332	\$ --	\$ 20,780
Investments	17,826,682	20,853,982,706	1,529,600,374
Receivables, net of allowances for uncollectibles			
Members	--	464,257,791	28,113,527
Employers	--	203,751,526	--
Other	186,258	169,611,065	13,533,004
Due from other funds	<u>108,262</u>	<u>7,256,962</u>	<u>888,911</u>
<b>Total Assets</b>	<u>18,163,534</u>	<u>21,698,860,050</u>	<u>1,572,156,596</u>
<b>LIABILITIES</b>			
Accounts payable	108	38,256,102	421,806
Benefits payable	251,723	101,964,201	6,203,256
Due to other funds	<u>3,251</u>	<u>6,392,731</u>	<u>230,285</u>
<b>Total Liabilities</b>	<u>255,082</u>	<u>146,613,034</u>	<u>6,855,347</u>
<b>NET ASSETS</b>			
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 17,908,452</u>	<u>\$ 21,552,247,016</u>	<u>\$ 1,565,301,249</u>

<b>Supplemental Annuity Collective Trust</b>	<b>Teachers' Pension and Annuity Fund</b>	<b>Total Pension and Other Employee Benefits Trust Funds</b>
\$ --	\$ --	\$ 344,606
140,797,686	26,725,094,385	64,796,684,286
434,896	298,963,166	1,254,806,439
--	204,025,670	940,510,702
676,723	182,247,154	519,597,377
49,356	59,976	15,486,205
<u>141,958,661</u>	<u>27,410,390,351</u>	<u>67,527,429,615</u>
785,991	21,008,115	70,282,241
352,136	127,305,047	322,367,469
6,132	3,942,348	13,109,906
<u>1,144,259</u>	<u>152,255,510</u>	<u>405,759,616</u>
<u>\$ 140,814,402</u>	<u>\$ 27,258,134,841</u>	<u>\$ 67,121,669,999</u>

**STATE OF NEW JERSEY  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<b>Alternate Benefit Long-Term Disability Fund</b>	<b>Central Pension Fund</b>	<b>Consolidated Police and Firemen's Pension Fund</b>
<b>ADDITIONS</b>			
Contributions:			
Members	\$ --	\$ --	\$ --
Employers	1,250,000	397,840	563,793
Other	--	27,897	12,199,213
<b>Total Contributions</b>	<b>1,250,000</b>	<b>425,737</b>	<b>12,763,006</b>
Investment Income:			
Net increase (decrease) in fair value of investments	10,955	24	211,560
Interest and dividends	130,569	1,760	781,895
<b>Total Investment Income</b>	<b>141,524</b>	<b>1,784</b>	<b>993,455</b>
Less investment expense	--	--	12,660
<b>Net Investment Income</b>	<b>141,524</b>	<b>1,784</b>	<b>980,795</b>
<b>Total Additions</b>	<b>1,391,524</b>	<b>427,521</b>	<b>13,743,801</b>
<b>DEDUCTIONS</b>			
Benefit payments	1,454,162	410,656	20,721,198
Refunds of contributions	--	16,865	--
Administrative expense	--	--	62,094
<b>Total Deductions</b>	<b>1,454,162</b>	<b>427,521</b>	<b>20,783,292</b>
Total Changes in Net Assets Held In Trust	(62,638)	--	(7,039,491)
<b>Net Assets - July 1, 2001</b>	<b>3,373,969</b>	<b>--</b>	<b>31,584,333</b>
<b>Net Assets - June 30, 2002</b>	<b>\$ 3,311,331</b>	<b>\$ --</b>	<b>\$ 24,544,842</b>

<b>Judicial Retirement Fund</b>	<b>New Jersey State Employees' Deferred Compensation Plan</b>	<b>Police and Firemen's Retirement System</b>
\$ 2,323,835	\$ 121,675,078	\$ 240,012,580
579,630	--	286,887,105
--	--	--
<u>2,903,465</u>	<u>121,675,078</u>	<u>526,899,685</u>
(38,868,925)	(131,290,133)	(1,758,360,537)
10,141,444	24,921,195	500,780,829
<u>(28,727,481)</u>	<u>(106,368,938)</u>	<u>(1,257,579,708)</u>
27,132	154,807	1,390,890
<u>(28,754,613)</u>	<u>(106,523,745)</u>	<u>(1,258,970,598)</u>
<u>(25,851,148)</u>	<u>15,151,333</u>	<u>(732,070,913)</u>
24,586,223	67,273,610	842,051,581
35,979	--	6,271,845
40,964	704,423	3,889,898
<u>24,663,166</u>	<u>67,978,033</u>	<u>852,213,324</u>
(50,514,314)	(52,826,700)	(1,584,284,237)
356,290,354	1,101,414,166	16,789,328,597
<u>\$ 305,776,040</u>	<u>\$ 1,048,587,466</u>	<u>\$ 15,205,044,360</u>

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**STATE OF NEW JERSEY**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS (Continued)**  
**PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<b>Prison Officers' Pension Fund</b>	<b>Public Employees' Retirement System</b>	<b>State Police Retirement System</b>
<b>ADDITIONS</b>			
Contributions:			
Members	\$ --	\$ 340,363,504	\$ 13,758,972
Employers	--	1,208,577	389,092
Other	1,348,993	4,673	88
<b>Total Contributions</b>	<b>1,348,993</b>	<b>341,576,754</b>	<b>14,148,152</b>
Investment Income:			
Net increase (decrease) in fair value of investments	354,049	(2,614,061,468)	(186,296,642)
Interest and dividends	940,850	728,998,241	51,113,714
<b>Total Investment Income</b>	<b>1,294,899</b>	<b>(1,885,063,227)</b>	<b>(135,182,928)</b>
Less investment expense	2,298	4,754,571	135,654
<b>Net Investment Income</b>	<b>1,292,601</b>	<b>(1,889,817,798)</b>	<b>(135,318,582)</b>
<b>Total Additions</b>	<b>2,641,594</b>	<b>(1,548,241,044)</b>	<b>(121,170,430)</b>
<b>DEDUCTIONS</b>			
Benefit payments	2,990,730	1,358,160,290	74,808,612
Refunds of contributions	--	70,520,434	123,338
Administrative expense	12,311	19,990,570	253,999
<b>Total Deductions</b>	<b>3,003,041</b>	<b>1,448,671,294</b>	<b>75,185,949</b>
<b>Total Changes in Net Assets Held In Trust</b>	<b>(361,447)</b>	<b>(2,996,912,338)</b>	<b>(196,356,379)</b>
<b>Net Assets - July 1, 2001</b>	<b>18,269,899</b>	<b>24,549,159,354</b>	<b>1,761,657,628</b>
<b>Net Assets - June 30, 2002</b>	<b>\$ 17,908,452</b>	<b>\$ 21,552,247,016</b>	<b>\$ 1,565,301,249</b>

<b>Supplemental Annuity Collective Trust</b>	<b>Teachers' Pension and Annuity Fund</b>	<b>Total Pension and Other Employee Benefits Trust Funds</b>
\$ 8,413,708	\$ 331,060,403	\$ 1,057,608,080
--	4,134,785	295,410,822
--	1,172	13,582,036
<u>8,413,708</u>	<u>335,196,360</u>	<u>1,366,600,938</u>
(37,313,819)	(3,393,257,999)	(8,158,872,935)
2,427,633	886,882,180	2,207,120,310
<u>(34,886,186)</u>	<u>(2,506,375,819)</u>	<u>(5,951,752,625)</u>
--	3,348,064	9,826,076
<u>(34,886,186)</u>	<u>(2,509,723,883)</u>	<u>(5,961,578,701)</u>
<u>(26,472,478)</u>	<u>(2,174,527,523)</u>	<u>(4,594,977,763)</u>
--	1,791,516,438	4,183,973,500
17,886,559	22,624,415	117,479,435
--	9,648,390	34,602,649
<u>17,886,559</u>	<u>1,823,789,243</u>	<u>4,336,055,584</u>
(44,359,037)	(3,998,316,766)	(8,931,033,347)
185,173,439	31,256,451,607	76,052,703,346
<u>\$ 140,814,402</u>	<u>\$ 27,258,134,841</u>	<u>\$ 67,121,669,999</u>

STATE OF NEW JERSEY  
STATEMENT OF FIDUCIARY NET ASSETS  
PRIVATE PURPOSE TRUST FUNDS  
JUNE 30, 2002

	<u>Insurance Annuity Trust Fund</u>	<u>Motor Vehicle Security Responsibility Fund</u>	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 500	\$ 16,283	
Investments	<u>78,659</u>	<u>241,667</u>	
<b>Total Assets</b>	<u>79,159</u>	<u>257,950</u>	
<b>LIABILITIES</b>			
Accounts payable	--	250,741	
Due to other funds	<u>--</u>	<u>7,110</u>	
<b>Total Liabilities</b>	<u>--</u>	<u>257,851</u>	
<b>NET ASSETS</b>			
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 79,159</u>	<u>\$ 99</u>	

<u>Unclaimed County Deposit Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposits Account Fund</u>	<u>Total Private Purpose Trust Funds</u>
\$ 244	\$ 29,451	\$ 46,478
<u>5,405,434</u>	<u>2,004,917</u>	<u>7,730,677</u>
<u>5,405,678</u>	<u>2,034,368</u>	<u>7,777,155</u>
962,548	--	1,213,289
<u>1,283,398</u>	<u>57,316</u>	<u>1,347,824</u>
<u>2,245,946</u>	<u>57,316</u>	<u>2,561,113</u>
<u><u>\$ 3,159,732</u></u>	<u><u>\$ 1,977,052</u></u>	<u><u>\$ 5,216,042</u></u>

**STATE OF NEW JERSEY  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
PRIVATE PURPOSE TRUST FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Insurance Annuity Trust Fund</u>	<u>Motor Vehicle Security Responsibility Fund</u>
<b>ADDITIONS</b>		
Investment Income:		
Interest and dividends	\$ 2,115	\$ 7,110
Total Investment Income	2,115	7,110
Miscellaneous	6,000	--
<b>Total Additions</b>	<b>8,115</b>	<b>7,110</b>
<b>DEDUCTIONS</b>		
Refunds and transfers to other systems	--	7,110
Payments in accordance with trust agreements	--	--
<b>Total Deductions</b>	<b>--</b>	<b>7,110</b>
Total Changes in Net Assets Held In Trust	8,115	--
<b>Net Assets - July 1, 2001 (Restated)</b>	<b>71,044</b>	<b>99</b>
<b>Net Assets - June 30, 2002</b>	<b>\$ 79,159</b>	<b>\$ 99</b>

<b>Unclaimed County Deposit Trust Fund</b>	<b>Unclaimed Insurance Payments on Deposit Accounts Fund</b>	<b>Total Private Purpose Trust Funds</b>
\$ 133,450	\$ 57,316	\$ 199,991
133,450	57,316	199,991
236,419	548	242,967
369,869	57,864	442,958
--	57,316	64,426
67,584	4,915	72,499
67,584	62,231	136,925
302,285	(4,367)	306,033
2,857,447	1,981,419	4,910,009
<u>\$ 3,159,732</u>	<u>\$ 1,977,052</u>	<u>\$ 5,216,042</u>

**STATE OF NEW JERSEY  
STATEMENT OF NET ASSETS  
NON-MAJOR COMPONENT UNITS - AUTHORITIES  
JUNE 30, 2002**

	<u>Casino Reinvestment Development Authority</u>	<u>Higher Education Student Assistance Authority</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 241,293	\$ 67,939,712
Investments	106,683,413	409,608,123
Receivables, net of allowances for uncollectibles		
Federal government	--	10,231,663
Loans	--	348,181,893
Mortgages	95,479,687	--
Other	29,971,582	14,341,567
Due from external parties	--	3,439,155
Due from primary government	--	--
Inventories	--	--
Other	20,056,762	--
<b>Noncurrent Assets</b>		
Fixed assets, net	<u>94,580,740</u>	<u>1,098,684</u>
<b>Total Assets</b>	<u>347,013,477</u>	<u>854,840,797</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable	1,188,852	9,660,261
Due to external parties	--	4,051,024
Due to primary government	--	--
Interest payable	2,448,075	2,931,226
Deferred revenue	--	--
Other	--	7,800,699
<b>Noncurrent Liabilities</b>		
Due within one year	3,296,230	5,476,256
Due in more than one year	<u>234,534,833</u>	<u>631,875,178</u>
<b>Total Liabilities</b>	<u>241,467,990</u>	<u>661,794,644</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	203,961	--
<b>Restricted for:</b>		
Capital projects	--	--
Debt service	17,515,314	12,849,042
Other purposes	71,952,948	180,197,111
<b>Unrestricted</b>	<u>15,873,264</u>	<u>--</u>
<b>Total Net Assets</b>	<u>\$ 105,545,487</u>	<u>\$ 193,046,153</u>

<u>New Jersey Commerce and Economic Growth Commission</u>	<u>New Jersey Development Authority for Small Businesses, Minorities' and Women's Enterprises</u>	<u>New Jersey Economic Development Authority</u>	<u>New Jersey Educational Facilities Authority</u>
\$ 9,051	\$ 74,226	\$ 23,371,191	\$ 83,322
6,963,458	1,609,917	1,050,512,099	8,685,925
--	--	--	--
--	--	--	--
--	--	--	--
684,725	1,732,701	1,385,015,844	240,151
--	--	--	23,287
--	--	--	--
--	20,884	--	--
2,703,118	1,501,903	7,816,433	45,366
291,308	--	149,189,786	161,470
<u>10,651,660</u>	<u>4,939,631</u>	<u>2,615,905,353</u>	<u>9,239,521</u>
3,229,803	34,444	2,774,102	95,790
--	--	--	--
--	290,000	--	--
--	--	12,235,674	--
2,785,807	--	1,140,613	--
--	--	109,848,782	--
547,951	--	82,547,439	--
--	--	1,288,766,246	450,000
<u>6,563,561</u>	<u>324,444</u>	<u>1,497,312,856</u>	<u>545,790</u>
291,308	--	62,544,833	--
--	--	--	--
--	--	--	--
2,446,191	--	87,987,517	--
1,350,600	4,615,187	968,060,147	8,693,731
<u>\$ 4,088,099</u>	<u>\$ 4,615,187</u>	<u>\$ 1,118,592,497</u>	<u>\$ 8,693,731</u>

(Continued on next page)

**STATE OF NEW JERSEY  
STATEMENT OF NET ASSETS (Continued)  
NON-MAJOR COMPONENT UNITS - AUTHORITIES  
JUNE 30, 2002**

	<b>New Jersey Environmental Infrastructure Trust</b>	<b>New Jersey Health Care Facilities Financing Authority</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 4,691,203	\$ 52,000
Investments	487,175,624	18,169,000
Receivables, net of allowances for uncollectibles		
Federal government	--	--
Loans	543,534,561	--
Mortgages	--	--
Other	16,740,485	1,116,000
Due from external parties	--	--
Due from primary government	--	--
Inventories	--	--
Other	10,474,303	109,000
<b>Noncurrent Assets</b>		
Fixed assets, net	41,224	79,000
<b>Total Assets</b>	1,062,657,400	19,525,000
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable	531,518	184,000
Due to external parties	--	--
Due to primary government	--	--
Interest payable	14,611,493	--
Deferred revenue	--	--
Other	--	--
<b>Noncurrent Liabilities</b>		
Due within one year	51,625,000	--
Due in more than one year	796,051,508	--
<b>Total Liabilities</b>	862,819,519	184,000
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	--	--
<b>Restricted for:</b>		
Capital projects	--	--
Debt service	189,380,112	--
Other purposes	--	--
<b>Unrestricted</b>	10,457,769	19,341,000
<b>Total Net Assets</b>	\$ 199,837,881	\$ 19,341,000

<u>New Jersey Highway Authority</u>	<u>New Jersey Housing and Mortgage Finance Agency</u>	<u>New Jersey Meadowlands Commission</u>	<u>New Jersey Redevelopment Authority</u>
\$ 7,917,246	\$ 5,410	\$ 2,822,080	\$ 201,056
359,281,708	1,267,726	135,070,151	51,685,038
--	--	593,257	--
--	--	--	14,085,571
--	2,444,831	--	--
3,283,863	18,615	213,884	--
--	6,043	--	--
--	--	--	4,273,000
1,395,689	--	--	--
9,039,114	31,900	23,402,446	352,715
<u>686,472,804</u>	<u>19,776</u>	<u>15,833,791</u>	<u>150,966</u>
<u>1,067,390,424</u>	<u>3,794,301</u>	<u>177,935,609</u>	<u>70,748,346</u>
85,037,442	--	3,592,208	151,005
--	22,631	--	17,486,983
--	24,536	--	--
13,066,194	30,487	--	--
11,052,831	--	564,060	--
1,301,684	210,161	5,324,358	270,286
21,850,000	74,143	54,415,000	--
<u>578,165,807</u>	<u>2,704,041</u>	<u>75,224,154</u>	<u>--</u>
<u>710,473,958</u>	<u>3,065,999</u>	<u>139,119,780</u>	<u>17,908,274</u>
89,998,395	--	15,833,791	--
--	--	--	--
85,587,826	253,479	--	--
40,231,978	184,277	8,780,815	29,868,857
<u>141,098,267</u>	<u>290,546</u>	<u>14,201,223</u>	<u>22,971,215</u>
<u>\$ 356,916,466</u>	<u>\$ 728,302</u>	<u>\$ 38,815,829</u>	<u>\$ 52,840,072</u>

(Continued on next page)

**STATE OF NEW JERSEY  
STATEMENT OF NET ASSETS (Continued)  
NON-MAJOR COMPONENT UNITS - AUTHORITIES  
JUNE 30, 2002**

	<u>New Jersey Sports and Exposition Authority</u>	<u>New Jersey Water Supply Authority</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 19,810,000	\$ 688,654
Investments	182,129,000	39,002,142
Receivables, net of allowances for uncollectibles		
Federal government	--	--
Loans	--	--
Mortgages	--	--
Other	769,000	174,884
Due from external parties	20,509,000	2,488,739
Due from primary government	13,441,000	--
Inventories	--	163,093
Other	43,166,000	20,013,972
<b>Noncurrent Assets</b>		
Fixed assets, net	<u>1,003,535,000</u>	<u>155,088,467</u>
<b>Total Assets</b>	<u>1,283,359,000</u>	<u>217,619,951</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable	70,064,000	765,753
Due to external parties	--	--
Due to primary government	--	--
Interest payable	25,119,000	1,319,233
Deferred revenue	19,609,000	914,550
Other	35,086,000	--
<b>Noncurrent Liabilities</b>		
Due within one year	42,307,000	4,055,588
Due in more than one year	<u>969,913,000</u>	<u>116,187,235</u>
<b>Total Liabilities</b>	<u>1,162,098,000</u>	<u>123,242,359</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	57,036,000	34,845,644
<b>Restricted for:</b>		
Capital projects	--	--
Debt service	36,108,000	--
Other purposes	--	--
<b>Unrestricted</b>	<u>28,117,000</u>	<u>59,531,948</u>
<b>Total Net Assets</b>	<u>\$ 121,261,000</u>	<u>\$ 94,377,592</u>

<b>South Jersey Port Corporation</b>	<b>South Jersey Transportation Authority</b>	<b>Total Non-Major Authorities</b>
\$ 5,271,776	\$ 57,817,060	\$ 190,995,280
5,929,542	38,030,146	2,901,803,012
--	333,263	11,158,183
--	--	905,802,025
--	--	97,924,518
3,798,765	2,613,183	1,460,715,249
5,506,348	--	31,972,572
5,215,899	--	22,929,899
--	33,797	1,613,463
453,022	6,859,727	146,025,781
81,745,912	458,556,448	2,646,845,376
107,921,264	564,243,624	8,417,785,358
888,503	6,246,256	184,443,937
5,000,000	--	26,560,638
--	208,334	522,870
1,974,926	1,897,714	75,634,022
314,377	2,758,027	39,139,265
1,845,772	3,649,002	165,336,744
2,656,640	4,299,079	273,150,326
74,669,647	224,435,264	4,992,976,913
87,349,865	243,493,676	5,757,764,715
689,501	262,234,597	523,678,030
3,782,189	20,856,482	24,638,671
6,919,109	15,806,233	364,419,115
--	--	421,649,694
9,180,600	21,852,636	1,325,635,133
\$ 20,571,399	\$ 320,749,948	\$ 2,660,020,643

**STATE OF NEW JERSEY  
STATEMENT OF ACTIVITIES  
NON-MAJOR COMPONENT UNITS - AUTHORITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	Expenses	Charges for Services
<b>Programs</b>		
Casino Reinvestment Development Authority	\$ 20,918,906	\$ 22,236,992
Higher Education Student Assistance Authority	105,089,989	54,479,204
New Jersey Commerce and Economic Growth Commission	30,134,416	1,946,176
New Jersey Development Authority for Small Businesses, Minorities', and Women's Enterprises	498,922	121,071
New Jersey Economic Development Authority	114,991,065	3,758,469
New Jersey Educational Facilities Authority	1,684,857	2,456,549
New Jersey Environmental Infrastructure Trust	43,754,752	--
New Jersey Health Care Facilities Financing Authority	2,693,000	2,298,000
New Jersey Highway Authority	222,051,520	236,235,635
New Jersey Housing and Mortgage Finance Agency	262,907	21,356
New Jersey Meadowlands Commission	25,203,254	25,724,442
New Jersey Redevelopment Authority	2,341,321	742,886
New Jersey Sports and Exposition Authority	315,667,000	250,886,000
New Jersey Water Supply Authority	21,432,448	21,331,989
South Jersey Port Corporation	23,682,873	--
South Jersey Transportation Authority	64,627,308	54,925,090
<b>Total Non-Major Authorities</b>	<b>\$ 995,034,538</b>	<b>\$ 677,163,859</b>

**General Revenue**

Payments from state

**Total General Revenue**

**Change in Net Assets**

**Net Assets - Beginning of Year (Restated)**

**Net Assets - End of Year**

----- Net (expense) Revenue and Changes in Net Assets -----

<b>Program Revenues</b>		
<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	<b>Net (Expense) Revenue</b>
\$ 10,175,532	\$ --	\$ 11,493,618
51,479,004	79,622,172	80,490,391
9,585,289	--	(18,602,951)
487,860	--	110,009
137,231,915	--	25,999,319
514,934	--	1,286,626
48,846,356	--	5,091,604
1,273,000	--	878,000
19,287,240	7,663,059	41,134,414
222,511	--	(19,040)
7,612,400	--	8,133,588
2,421,482	--	823,047
21,390,000	17,635,000	(25,756,000)
1,687,459	--	1,587,000
25,341,702	2,376,295	4,035,124
8,796,022	166,124,913	165,218,717
<u>\$ 346,352,706</u>	<u>\$ 273,421,439</u>	<u>301,903,466</u>
		614,449,987
		614,449,987
		916,353,453
		<u>1,743,667,190</u>
		<u>\$ 2,660,020,643</u>

**STATE OF NEW JERSEY  
STATEMENT OF NET ASSETS  
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES  
JUNE 30, 2002**

	<u>The College of New Jersey</u>	<u>Thomas Edison State College</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ --	\$ 534,643
Investments	39,672,000	21,868,652
Receivables, net of allowances for uncollectibles		
Federal government	577,000	332,905
Loans	4,267,000	--
Other	2,933,000	1,244,197
Due from primary government	1,423,000	865,409
Inventories	--	--
Other	185,959,000	730,600
<b>Noncurrent Assets</b>		
Fixed assets, net	<u>349,362,000</u>	<u>33,355,839</u>
<b>Total Assets</b>	<u>584,193,000</u>	<u>58,932,245</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable	13,267,000	2,874,780
Due to external parties	--	324,771
Due to primary government	--	--
Interest payable	--	--
Deferred revenue	2,791,000	5,002,841
Other	448,000	--
<b>Noncurrent Liabilities</b>		
Due within one year	5,487,000	486,071
Due in more than one year	<u>345,857,000</u>	<u>427,534</u>
<b>Total Liabilities</b>	<u>367,850,000</u>	<u>9,115,997</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	174,330,000	32,679,900
<b>Restricted for:</b>		
Capital projects	--	--
Debt service	1,133,000	--
Other purposes	14,589,000	1,936,590
<b>Unrestricted</b>	<u>26,291,000</u>	<u>15,199,758</u>
<b>Total Net Assets</b>	<u>\$ 216,343,000</u>	<u>\$ 49,816,248</u>

<u>Kean University</u>	<u>Montclair State University</u>	<u>New Jersey City University</u>
\$ 2,880,509	\$ 6,118,373	\$ 438,110
26,879,392	35,866,056	13,941,478
615,794	--	747,459
1,037,268	3,195,304	720,912
2,211,556	5,620,982	2,025,105
2,026,625	--	415,135
--	--	--
23,311,156	38,026,866	37,751,903
<u>93,026,500</u>	<u>135,129,241</u>	<u>77,601,949</u>
<u>151,988,800</u>	<u>223,956,822</u>	<u>133,642,051</u>
10,119,000	12,755,039	6,938,913
--	--	--
--	--	129,010
962,693	1,783,753	1,022,342
3,804,094	7,383,240	1,453,868
--	313,355	408,492
4,608,293	5,134,132	5,506,326
<u>48,802,178</u>	<u>78,694,208</u>	<u>51,420,212</u>
<u>68,296,258</u>	<u>106,063,727</u>	<u>66,879,163</u>
51,405,003	65,514,985	49,120,033
6,038,186	3,419,414	1,313,656
6,508,139	9,058,346	3,809,941
1,153,961	440,543	2,005,000
<u>18,587,253</u>	<u>39,459,807</u>	<u>10,514,258</u>
<u>\$ 83,692,542</u>	<u>\$ 117,893,095</u>	<u>\$ 66,762,888</u>

(Continued on next page)

**STATE OF NEW JERSEY**  
**STATEMENT OF NET ASSETS (Continued)**  
**NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES**  
**JUNE 30, 2002**

	<b>New Jersey Institute of Technology</b>	<b>The William Paterson University of New Jersey</b>	<b>Ramapo College of New Jersey</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 19,626,000	\$ --	\$ 288,000
Investments	44,984,000	21,233,538	12,557,000
Receivables, net of allowances for uncollectibles			
Federal government	12,662,000	989,955	624,000
Loans	--	863,009	692,000
Other	9,877,000	2,233,160	7,606,000
Due from primary government	5,650,000	516,138	222,000
Inventories	--	--	--
Other	60,031,000	29,593,228	33,763,000
<b>Noncurrent Assets</b>			
Fixed assets, net	188,725,000	166,188,346	120,239,000
<b>Total Assets</b>	<b>341,555,000</b>	<b>221,617,374</b>	<b>175,991,000</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable	14,986,000	10,320,310	9,221,000
Due to external parties	1,148,000	243,569	--
Due to primary government	--	--	--
Interest payable	--	--	--
Deferred revenue	14,143,000	2,166,153	1,643,000
Other	--	--	--
<b>Noncurrent Liabilities</b>			
Due within one year	4,728,000	3,302,648	10,925,000
Due in more than one year	166,312,000	67,777,328	100,959,000
<b>Total Liabilities</b>	<b>201,317,000</b>	<b>83,810,008</b>	<b>122,748,000</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	74,596,000	99,477,051	31,837,000
<b>Restricted for:</b>			
Capital projects	3,124,000	5,320,084	1,165,000
Debt service	3,757,000	7,725,311	12,008,000
Other purposes	38,949,000	113,085	2,977,000
<b>Unrestricted</b>	<b>19,812,000</b>	<b>25,171,835</b>	<b>5,256,000</b>
<b>Total Net Assets</b>	<b>\$ 140,238,000</b>	<b>\$ 137,807,366</b>	<b>\$ 53,243,000</b>

<u>Rowan University</u>	<u>The Richard Stockton College of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
\$ --	\$ 1,013,445	\$ 30,899,080
23,119,033	49,589,518	289,710,667
1,429,449	--	17,978,562
--	2,122,599	12,898,092
3,292,764	2,485,680	39,529,444
797,213	414,990	12,330,510
902,820	37,970	940,790
57,969,710	18,242,219	485,378,682
<u>176,109,788</u>	<u>101,346,502</u>	<u>1,441,084,165</u>
<u>263,620,777</u>	<u>175,252,923</u>	<u>2,330,749,992</u>
14,394,473	5,869,965	100,746,480
--	--	1,716,340
311,044	--	440,054
3,757,688	1,522,422	9,048,898
3,474,155	5,635,885	47,497,236
--	--	1,169,847
6,498,484	3,780,021	50,455,975
<u>151,753,196</u>	<u>56,523,021</u>	<u>1,068,525,677</u>
<u>180,189,040</u>	<u>73,331,314</u>	<u>1,279,600,507</u>
57,921,368	48,107,372	684,988,712
--	--	20,380,340
12,034,403	9,047,750	65,081,890
1,770,500	--	63,934,679
<u>11,705,466</u>	<u>44,766,487</u>	<u>216,763,864</u>
<u>\$ 83,431,737</u>	<u>\$ 101,921,609</u>	<u>\$ 1,051,149,485</u>

**STATE OF NEW JERSEY  
STATEMENT OF ACTIVITIES  
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

<b>Programs</b>	<u>Expenses</u>	<u>Charges for Services</u>
The College of New Jersey	\$ 121,141,000	\$ 65,271,000
Thomas Edison State College	49,054,105	14,455,620
Kean University	124,465,531	52,902,137
Montclair State University	152,729,511	70,022,935
New Jersey City University	95,784,016	32,897,138
New Jersey Institute of Technology	192,188,000	60,377,000
The William Paterson University of New Jersey	118,383,613	55,744,016
Ramapo College of New Jersey	74,112,000	36,123,000
Rowan University	135,116,042	58,761,341
The Richard Stockton College of New Jersey	85,056,222	38,244,083
<b>Total Non-Major Colleges and Universities</b>	<u>\$ 1,148,030,040</u>	<u>\$ 484,798,270</u>

**General Revenue**

Payments from state

**Total General Revenue**

**Change in Net Assets**

**Net Assets - July 1, 2001 (Restated)**

**Net Assets - June 30, 2002**

----- Net (expense) Revenue and Changes in Net Assets -----

**Program Revenues**

<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue</u>
\$ 20,102,000	\$ 531,000	\$ (35,237,000)
22,730,260	787,500	(11,080,725)
21,145,338	2,925,105	(47,492,951)
22,756,955	4,742,458	(55,207,163)
19,303,079	2,405,608	(41,178,191)
56,259,000	6,608,000	(68,944,000)
14,369,259	3,576,060	(44,694,278)
8,956,000	--	(29,033,000)
28,775,518	540,027	(47,039,156)
14,272,563	2,229,919	(30,309,657)
<u>\$ 228,669,972</u>	<u>\$ 24,345,677</u>	<u>(410,216,121)</u>
		<u>464,518,314</u>
		<u>464,518,314</u>
		54,302,193
		<u>996,847,292</u>
		<u>\$ 1,051,149,485</u>

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

**SPECIAL REVENUE FUNDS**

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

Annual deposits of \$11 million are made to this Fund from annual collections of the Alcohol Beverage Excise Tax. The monies collected shall be dedicated as follows: 75 percent to alcohol rehabilitation, 15 percent to enforcement, and 10 percent to education.

Additionally, fees of \$40 paid by persons convicted of operating a motor vehicle under the influence of intoxicating liquor or drugs, are deposited into this Fund to be used for the screening, evaluation, education, and referral of persons who have been convicted of drunk driving.

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

There is imposed by this law a \$2 parking fee per diem for each vehicle parked, garaged, or stored in any casino hotel parking space. These revenues are to be made available to the Casino Reinvestment Development Authority.

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

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

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

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

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

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)**

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

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

The Body Armor Replacement Fund is a repository fund for monies provided pursuant to subsection (d) of R.S. 39:5-41 and shall be used exclusively for the purchase of body vests for law enforcement officers and correction officers.

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

This Fund was established for the redevelopment and revitalization of the City of Trenton. The State has established a redevelopment corporation operating within the boundaries of the Trenton district, which will plan, coordinate, and promote the public and private development of that district in a manner which enhances the vitality of the Trenton area as a place of commerce, recreation, and culture and as an area which to conduct public business and visit historic sites.

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

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

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

The Casino Revenue Fund accounts for the tax on gross revenues generated by the casinos. Gross revenue refers to the total of all sums actually received by a licensee from gaming operations, less the total sums paid out as winnings to patrons and a deduction for uncollectible gaming receivables. Appropriations from this Fund must be used for reductions in property taxes, utility charges, and other specified expenses of eligible senior citizens.

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

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

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

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

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

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

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

Revenues are generated from taxes levied on manufacturers, wholesalers, distributors, and retailers of litter-generating products. Monies shall be used to provide grants to eligible municipalities and counties for litter pickup and trash removal programs.

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

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

**Community Development Bond Fund (P.L. 1981, c.486)**

An amount of \$85 million was authorized to capitalize the New Jersey Local Development Financing Fund and to provide support for the revitalization, development, and creation of urban industrial parks in the communities. An amount of \$45 million was allocated to capitalize the New Jersey Local Development Financing Fund; \$30 million was allocated for low-interest loans and grants to counties, municipalities, and other entities for assisting capital construction projects to aid in the revitalization of distressed urban areas and in the promotion of the economic and social development of older central commercial districts of rural and developing communities. The remaining \$10 million was allocated to provide financial assistance for the creation and development of urban industrial parks.

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

An amount of \$100 million 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).

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

An amount of \$20 million 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.

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

Bonds authorized in the amount of \$20 million are to be provided 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)**

An act authorized the creation of a debt of the State of New Jersey by the issuance of State bonds in the aggregate principal amount of \$160 million for the purpose of planning, construction, reconstruction, development, erection, acquisition, extension, improvement, rehabilitation, and equipping of community based residential facilities for clients on the Developmental Disabilities Waiting List.

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

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

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

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

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

An amount of \$185 million 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 from bond proceeds was authorized for the purpose of dredging of navigation channels located in the port region.

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

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)**

An amount of \$20 million 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)**

An amount of \$25 million 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)**

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

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

This Fund was established in 1972 to 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.

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

The purpose of this Fund is to concentrate the benefits of zone designation and to provide gradual and geographically balanced introduction of such zones. The law is aimed at encouraging the revitalization of some of the State's most distressed urban areas with incidence of poverty and unemployment.

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

An amount of \$70 million 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 a discharge.

**Farmland Preservation Fund (P.L. 1981, c.276)**

An amount of \$50 million was authorized for the purpose of the retention and development of farmland for agricultural use and production.

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

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

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

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

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

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

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

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

P.L. 1980, c.72, enacted on July 16, 1980, known as the "New Jersey School Bond Reserve Act," provides for the establishment of a School Bond Reserve within the Fund for Support of Free Public Schools, in an amount equal to at least 1 1/2 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)**

The Garden State Farmland Preservation Trust Fund was authorized for the preservation of farmland for agricultural use and production. It receives funding through the annual General Fund appropriation to the Garden State Preservation Fund Account and approved bond sales.

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

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 through the annual General Fund appropriation to the Garden State Preservation Fund Account and approved bond sales.

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

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 through the annual General Fund appropriation to the Garden State Preservation Fund Account and approved bond sales.

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

An amount of \$83 million 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)**

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

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

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

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

An amount of \$200 million 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)**

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

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

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

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

The sum of \$45 million was appropriated from the Jobs, Education and Competitiveness Fund to the Higher Education Facility Renovation and Rehabilitation Fund to be used only for the renovation and rehabilitation of existing higher education buildings at various State colleges and universities, and the New Jersey Institute of Technology.

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

### **Korean Veteransí Memorial Fund (P.L. 1996, c.72)**

The Korean Veteransí Memorial Fund is credited with funds collected by the Korean Veteransí Memorial Committee. The purpose of this Fund is to locate a suitable site for the construction of a memorial in the State of New Jersey honoring the veterans of the Korean War.

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

An amount of \$5 million 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 nonpoint source or point source pollution.

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

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

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

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

### **Medical Education Facilities Fund (P.L. 1977, c.235)**

An amount of \$120 million was authorized to refinance revenue bonds issued in 1974 by the New Jersey Health Care Facilities Financing Authority, to reduce interest costs for the construction of the teaching hospital at the University of Medicine and Dentistry of New Jersey. The refinancing also provided substantial savings (\$25 million), which are available for the construction of other medical facilities.

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

An amount of \$25 million 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.

### **Mutual Workers' Compensation Security Fund (N.J.S.A. 34:15-112)**

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

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

An amount of \$145 million 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)**

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

### **New Jersey Automobile Insurance Guaranty Fund (P.L. 1990, c.8)**

This Fund is utilized exclusively for the purpose of satisfying the financial obligations of the New Jersey Automobile Full Insurance Underwriting Association. Monies are collected from the following sources: tax imposed on premiums earned by the New Jersey Automobile Full Insurance Underwriting Association; surtax imposed on automobile insurance premiums; a percentage of the surcharges collected by the Division of Motor Vehicles; additional registration fees collected by the Division of Motor Vehicles; assessments against attorneys, auto body shops, medical examiners, chiropractors, and physical therapists; and loans from the New Jersey Property-Liability Insurance Guaranty Association.

P.L. 1994, c.57 amended P.L. 1990, c.8 to utilize any monies remaining after the New Jersey Automobile Full Underwriting Association debt has been satisfied to satisfy the current and anticipated liabilities and expenses of the Market Transition Facility.

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

The New Jersey Building Authority, created in 1981 as a body corporate and politic, 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 construction and rehabilitation projects. The debt service on the bonds will be paid through lease agreements with the State.

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

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

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

The State Treasurer shall credit to a dedicated non-lapsing account in the General Fund beginning fiscal year 2001 up to and including fiscal year 2010 an amount not less than \$10 million. The State Treasurer shall transfer to the trust fund from this account an amount equal to donations made to the Cultural Trust Fund subject to the availability of monies in the dedicated account. Interest or other monies earned on the deposits made to the Fund shall be used for assisting in the funding of capital facilities projects and endowment development, and contributing to the financial stability of qualified organizations in New Jersey.

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

An amount of \$135 million was authorized for public acquisition and development of land for recreation and conservation purposes to meet the future needs of the expanding population. Of this amount, \$52 million is allocated for the acquisition and development of land by the State. An amount of \$83 million is to be transferred to the Green Trust Fund and is allocated for grants or loans to local government units for acquisition or development of land.

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

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

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

An amount of \$80 million 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)**

An amount of \$115 million was authorized from the 1995 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)**

An amount of \$140 million 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)**

An amount of \$120 million 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 government units to acquire and develop land for recreation and conservation.

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

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

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

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

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

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

### **New Jersey Insurance Development Fund (N.J.S.A. 17:37A-18)**

Receipts derived from a surcharge on all basic property insurance premiums paid for insurance policies written in the State, collected by the insurer, and remitted to the State are deposited in this Fund. Payments from the Fund reimburse any insurer or the New Jersey Insurance Underwriting Association for losses sustained. The reimbursement in any given calendar year shall not, however, exceed 5 percent of the insurance premiums written on essential property insurance in the State in the most recent full calendar year.

P.L.2002, c.12 specified that the balance remaining in this Fund, after all financial obligations are satisfied, is to be transferred to the General Fund.

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

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

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

An amount of \$45 million is allocated from the Community Development Bond Fund to capitalize the New Jersey Local Development Financing Fund. The Fund will provide financial assistance to municipal governments, local development corporations, and other organizations sponsoring commercial and industrial projects which encourage municipal economic development.

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

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

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

A \$1 surcharge on motor vehicle fines and penalties are to be 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 Transportation Trust Fund Authority (N.J.S.A. 27:1B-4)**

The New Jersey Transportation Trust Fund Authority was created under the New Jersey Transportation Trust Fund Authority Act of 1984 to provide the payment for and financing of all, or a portion of, the costs incurred by the Department of Transportation 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)**

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

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

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)**

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

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

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

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

The Property Tax Relief Fund accounts for revenues from the New Jersey Gross Income Tax. Revenues realized from the Gross Income Tax 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. Annual appropriations are made from the Fund, pursuant to formulas established by the Legislature, to counties, municipalities, and school districts.

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

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

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

An amount of \$85 million 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.

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

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)**

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)**

An amount of \$50 million 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.

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

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

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

An amount of \$200 million 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 Recreation and Conservation Land Acquisition and Development Fund (P.L. 1974, c.102)**

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

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

Receipts from taxes and penalties levied upon each owner or operator of a sanitary landfill facility are deposited in this Fund. The tax is levied per cubic yard of all solid waste accepted for disposal at the facility. Grants are made to seek solutions to energy, environmental, and economic problems.

**Stock Workers' Compensation Security Fund (N.J.S.A. 34:15-105)**

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

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

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

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

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

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

Beginning July 1, 2001, each employer shall contribute an amount equal to the amount that the employer's contribution is decreased pursuant to subparagraph (5) of subsection (c) of R.S.43:21-7. Beginning January 1, 2002, each worker shall contribute 0.0175 percent of the worker's wages as determined in paragraph (3) of subsection (b) of R.S. 43:21-7. The moneys in this fund shall be used for the basic skills training; reemployment services, and training programs for displaced disadvantaged workers.

### **Tobacco Settlement Fund**

Payments received from the Master Settlement Agreement (MSA), dated November 23, 1998, are deposited into this Fund. The MSA is the national settlement reached with the tobacco industry in which participating states will be paid in perpetuity. The monies are expected to be spent on health and senior service initiatives, anti-smoking programs, and school construction.

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

This Fund was established to assist the Supreme Court of New Jersey in the administration of the certification function for civil or criminal trial attorneys. The rules and regulations by which the Board is administered were approved by the Supreme Court of New Jersey.

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

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

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

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 (SHARES) 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 percent of the unclaimed utility deposits received from each of the electric and gas utilities by the administrator. Money received from the administrator shall be used exclusively for the payment of expenses associated with the restoration of electric or gas service, or to prevent the termination of electric or gas service. The remaining portion shall be retained in the Fund and used to pay claims duly presented and allowed.

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

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 (WIN), authorized training programs, and economic development activities.

### **University of Medicine and Dentistry of New Jersey - Self-Insurance Reserve Fund (N.J.S.A. 52:18A-1 et seq.)**

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

### **Unsatisfied Claim and Judgment Fund (N.J.S.A. 39:6-61)**

Receipts from insurance companies, recoveries of judgments entered against uninsured motorists, and amounts credited from earnings on investments are deposited in this Fund.

Payments are authorized for approved claims to entitled persons resulting from bodily injury, death, and/or damage to property up to specified maximum amounts, exclusive of interest and costs. In addition, payments of no-fault benefits on hit and run and non-insured cases resulting in bodily injury caused by an accident involving a motor vehicle are likewise authorized. Payments are made for amounts of medical expense benefits, which exceed the maximum allowable amount payable for medical expense coverage under the no-fault provision of the New Jersey Automobile Reparation Reform Act. Administrative expenses are also payable as are approved refunds of excess recoveries on judgments.

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

An amount of \$20 million 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)**

This Fund receives monies from donations and income tax checkoffs 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)**

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.

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

An amount of \$190 million was authorized for the purpose of financing the cost of construction of wastewater treatment systems. Of the total amount authorized, \$150 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)**

An amount of \$45 million was authorized for the purpose of making zero interest loans to local government units 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)**

An amount of \$271 million 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.

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

An amount of \$350 million 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)**

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

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

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 in connection with the Act's provisions by the Department of Health and Senior Services, Department of Environmental Protection, Department of Labor, and the Department of the Treasury.

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

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

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

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

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

An amount of \$50 million was authorized, of which \$3 million is for energy audits and \$47 million is for energy-saving renovations to educational facilities, institutions, and public buildings of the State.

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

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

### **Institutional Construction Fund (P.L. 1978, c.79)**

An amount of \$100 million was authorized to construct or rehabilitate facilities for the mentally retarded in concert with the federal program for Intermediate Care Facilities/Mentally Retarded (ICF/MR) and the construction or rehabilitation of mental health and correctional facilities. In addition, funds were used for a library for the blind and handicapped and a forensic laboratory for the State Medical Examiner.

### **Institutions Construction Fund (P.L. 1976, c.93)**

An amount of \$80 million was authorized to provide safe and humane facilities at institutions for the mentally ill, mentally retarded, and incarcerated through construction of new facilities or rehabilitation and improvement of existing facilities.

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

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

### **New Jersey Bridge Rehabilitation and Improvement Fund (P.L. 1983, c.363)**

An amount of \$135 million was authorized for the purpose of rehabilitating and improving bridges in the State's rail and road system. Of this sum, \$97.5 million was reserved for the cost of rehabilitation and improvement of bridges carrying State highways and \$37.5 million was reserved for the State share of the cost of rehabilitation and improvement of bridges carrying county and municipal roads.

### **Public Buildings Construction Fund (P.L. 1968, c.128)**

An amount of \$337.5 million was authorized for construction, reconstruction, development, extension, and equipping of public buildings for State institutions, higher education, including State and county colleges, vocational education, and for a statewide television and radio network.

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

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

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

An amount of \$159 million was authorized for construction of public purpose buildings, including \$50 million for facilities for the mentally retarded, \$67 million for correctional facilities, \$7 million for a veterans' long-term care facility, \$3.5 million for facilities for children in need of supervision, and \$21.5 million for facilities for the mentally ill.

Proceeds in the amount of \$10 million from the sale of bonds was authorized to be segregated and held aside for guarantees providing that the monies shall be pledged as security for the obligation.

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

This Fund was established in accordance with the provisions of the New Jersey Transportation Trust Fund Authority Act of 1984. 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 Legislature for the purpose of the Transportation Trust Fund Authority Act.

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

An amount of \$25 million was authorized for 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.

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

An amount of \$500 million 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.

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

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

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

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

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

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

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

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

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. The balance of funds is 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.

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

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, which 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.

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

**AGENCY FUNDS**

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

The Alternate Benefit Programs were established for full-time faculty members of public institutions of higher education. All eligible faculty members were permitted to transfer their interests in State retirement systems to these programs. Participants have the option to provide for their pensions through fixed or variable annuities purchased through various carriers as provided for in Chapter 92, P.L. 1995. The minimum contribution by employees is 5 percent of their base salary, and the State will contribute a flat rate of 8 percent of their base salary. Almost immediate vesting is available to those participating in the Alternate Benefit Programs.

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

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)**

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)**

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)**

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.

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

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 the City of Atlantic City.

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

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

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

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.

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

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.

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

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

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

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.

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

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

**PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS****Alternate Benefit Long-Term Disability Fund**

This Fund was established on October 1, 1986. It is employer-funded for long-term disability. Benefits will be paid to those members of the Alternate Benefit Programs Fund who have been disabled for two years or more since October 1, 1986.

**Central Pension Fund**

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

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

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

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

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

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

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.

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

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.

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

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

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

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.

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

This system was created in July 1965 as successor to the State Police Retirement and Benevolent Fund. 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.

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

Any active, contributing member of the 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.

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

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

### **PRIVATE PURPOSE TRUST FUNDS**

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

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.

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

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.

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

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

#### **Unclaimed Insurance Payments on Deposit Accounts Fund**

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 (FDIC).