

*Combining
Financial Statements
and
Schedules*

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2015**

	<u>General Fund</u>	<u>Beaches and Harbor Fund</u>	<u>Building Our Future Fund</u>
ASSETS			
Cash and cash equivalents	\$ 120,443,084	\$ 6,405	\$ 2,534,099
Investments	1,418,949,821	907,108	385,401,204
Receivables, net of allowances for uncollectibles			
Federal government	567,034,578	-	-
Departmental accounts	3,082,390,684	-	-
Loans	20,843,024	-	-
Other	134,620,572	-	-
Due from other funds	599,396,696	-	-
Other	31,098,808	-	-
Total Assets	<u>\$ 5,974,777,267</u>	<u>\$ 913,513</u>	<u>\$ 387,935,303</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 1,422,496,311	\$ -	\$ 18,173,319
Unearned revenue	259,734,027	-	-
Due to other funds	407,405,871	1,160	320,194
Refunds payable	143,722,027	-	-
Contributory life insurance payable	579,127,226	-	-
Other	18,836,561	-	-
Total Liabilities	<u>2,831,322,023</u>	<u>1,160</u>	<u>18,493,513</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	119,513,765	912,353	369,441,790
Committed	2,217,536,290	-	-
Unassigned	806,405,189	-	-
Total Fund Balances	<u>3,143,455,244</u>	<u>912,353</u>	<u>369,441,790</u>
Total Liabilities and Fund Balances	<u>\$ 5,974,777,267</u>	<u>\$ 913,513</u>	<u>\$ 387,935,303</u>

<u>Clean Waters Fund</u>	<u>Cultural Centers and Historic Preservation Fund</u>	<u>2003 Dam, Lake and Stream Project Revolving Loan Fund</u>	<u>2003 Dam, Lake, Stream, and Flood Control Project Fund</u>
\$ 52,829	\$ 50,746	\$ 4,113,747	\$ 69,702
10,656	22,090	33,410,383	9,028,001
-	-	-	-
-	-	-	-
-	-	46,048,499	-
-	6,000	246,329	-
-	-	-	-
-	-	-	-
<u>\$ 63,485</u>	<u>\$ 78,836</u>	<u>\$ 83,818,958</u>	<u>\$ 9,097,703</u>
\$ -	\$ -	\$ -	\$ 8,026
-	-	-	-
14	100,206	-	11,551
-	-	-	-
-	-	-	-
-	-	-	-
<u>14</u>	<u>100,206</u>	<u>-</u>	<u>19,577</u>
-	-	-	-
63,471	-	83,818,958	9,078,126
-	-	-	-
-	(21,370)	-	-
<u>63,471</u>	<u>(21,370)</u>	<u>83,818,958</u>	<u>9,078,126</u>
<u>\$ 63,485</u>	<u>\$ 78,836</u>	<u>\$ 83,818,958</u>	<u>\$ 9,097,703</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2015**

	1992 Dam Restoration and Clean Waters Trust Fund	1989 Development Potential Bank Transfer Fund	Developmental Disabilities Waiting List Reduction Fund
ASSETS			
Cash and cash equivalents	\$ 6,112,013	\$ 76,937	\$ 118,994
Investments	4,960,306	600,215	880,595
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	6,449,577	-	-
Other	43,370	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 17,565,266</u>	<u>\$ 677,152</u>	<u>\$ 999,589</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 26,224	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	21,304	1,204
Refunds payable	-	-	-
Contributory life insurance payable	-	-	-
Other	-	-	-
Total Liabilities	<u>26,224</u>	<u>21,304</u>	<u>1,204</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	17,539,042	655,848	998,385
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>17,539,042</u>	<u>655,848</u>	<u>998,385</u>
Total Liabilities and Fund Balances	<u>\$ 17,565,266</u>	<u>\$ 677,152</u>	<u>\$ 999,589</u>

<u>Dredging and Containment Facility Fund</u>	<u>1996 Economic Development Site Fund</u>	<u>Emergency Flood Control Fund</u>	<u>Emergency Services Fund</u>
\$ 126,949	\$ 131,038	\$ 154	\$ -
17,922,009	125,374	284,296	4,007,205
-	-	-	-
-	-	-	-
-	298,115	-	-
-	-	-	-
-	-	-	738,497
-	-	-	-
<u>\$ 18,048,958</u>	<u>\$ 554,527</u>	<u>\$ 284,450</u>	<u>\$ 4,745,702</u>
\$ 368,012	\$ -	\$ -	\$ 2,512,613
-	-	-	-
675,462	-	339	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,043,474</u>	<u>-</u>	<u>339</u>	<u>2,512,613</u>
-	-	-	-
17,005,484	554,527	284,111	-
-	-	-	2,233,089
-	-	-	-
<u>17,005,484</u>	<u>554,527</u>	<u>284,111</u>	<u>2,233,089</u>
<u>\$ 18,048,958</u>	<u>\$ 554,527</u>	<u>\$ 284,450</u>	<u>\$ 4,745,702</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2015**

	<u>1996 Environmental Cleanup Fund</u>	<u>1989 Farmland Preservation Fund</u>	<u>1992 Farmland Preservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 72,941	\$ 204,293	\$ 47,757
Investments	20,096,315	27,250	1,101
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 20,169,256</u>	<u>\$ 231,543</u>	<u>\$ 48,858</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Contributory life insurance payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	20,169,256	231,543	48,858
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>20,169,256</u>	<u>231,543</u>	<u>48,858</u>
Total Liabilities and Fund Balances	<u>\$ 20,169,256</u>	<u>\$ 231,543</u>	<u>\$ 48,858</u>

<u>1995 Farmland Preservation Fund</u>	<u>2007 Farmland Preservation Fund</u>	<u>2009 Farmland Preservation Fund</u>	<u>2007 Green Acres Fund</u>
\$ 26,295	\$ 312,511	\$ 854,135	\$ 372,330
1,022,248	14,978,051	56,636,884	19,509,550
-	-	-	-
-	-	-	-
-	-	-	2,885,124
-	-	-	4,622
-	-	-	-
-	-	-	-
<u>\$ 1,048,543</u>	<u>\$ 15,290,562</u>	<u>\$ 57,491,019</u>	<u>\$ 22,771,626</u>
\$ -	\$ 3,136	\$ 3,925	\$ 20,375
-	-	-	-
-	788,237	1,767,611	955,138
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>791,373</u>	<u>1,771,536</u>	<u>975,513</u>
-	-	-	-
1,048,543	14,499,189	55,719,483	21,796,113
-	-	-	-
-	-	-	-
<u>1,048,543</u>	<u>14,499,189</u>	<u>55,719,483</u>	<u>21,796,113</u>
<u>\$ 1,048,543</u>	<u>\$ 15,290,562</u>	<u>\$ 57,491,019</u>	<u>\$ 22,771,626</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2015**

	<u>2009 Green Acres Fund</u>	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>
ASSETS			
Cash and cash equivalents	\$ 4,060,455	\$ 608,539	\$ 710
Investments	10,955,052	37,690,699	180,470
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	1,308,974	18,483,867	-
Other	-	89,155	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 16,324,481</u>	<u>\$ 56,872,260</u>	<u>\$ 181,180</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 141,300	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	265,715	12,437	231
Refunds payable	-	-	-
Contributory life insurance payable	-	-	-
Other	-	-	-
Total Liabilities	<u>407,015</u>	<u>12,437</u>	<u>231</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	15,917,466	56,859,823	180,949
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>15,917,466</u>	<u>56,859,823</u>	<u>180,949</u>
Total Liabilities and Fund Balances	<u>\$ 16,324,481</u>	<u>\$ 56,872,260</u>	<u>\$ 181,180</u>

<u>1986 Hazardous Discharge Fund</u>	<u>Higher Education Facility Renovation and Rehabilitation Fund</u>	<u>1992 Historic Preservation Fund</u>	<u>1995 Historic Preservation Fund</u>
\$ 1,033,752	\$ 16,354	\$ 19,537	\$ 26,726
29,000,600	121,712	11,059	29,796
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 30,034,352</u>	<u>\$ 138,066</u>	<u>\$ 30,596</u>	<u>\$ 56,522</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
30,034,352	138,066	30,596	56,522
-	-	-	-
-	-	-	-
<u>30,034,352</u>	<u>138,066</u>	<u>30,596</u>	<u>56,522</u>
<u>\$ 30,034,352</u>	<u>\$ 138,066</u>	<u>\$ 30,596</u>	<u>\$ 56,522</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2015**

	2007 Historic Preservation Fund	2009 Historic Preservation Fund	Historic Preservation Revolving Loan Fund
ASSETS			
Cash and cash equivalents	\$ 24,334	\$ 573,048	\$ 492,149
Investments	2,704,123	2,547,050	3,962,278
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	16,426
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	\$ 2,728,457	\$ 3,120,098	\$ 4,470,853
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 35,419	\$ 8,169	\$ -
Unearned revenue	-	-	-
Due to other funds	141,910	-	-
Refunds payable	-	-	-
Contributory life insurance payable	-	-	-
Other	-	-	-
Total Liabilities	177,329	8,169	-
Fund Balances			
Nonspendable	-	-	-
Restricted	2,551,128	3,111,929	4,470,853
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	2,551,128	3,111,929	4,470,853
Total Liabilities and Fund Balances	\$ 2,728,457	\$ 3,120,098	\$ 4,470,853

<u>Housing Assistance Fund</u>	<u>Jobs, Education and Competitiveness Fund</u>	<u>Judiciary Superior Court - Miscellaneous Fund</u>	<u>1996 Lake Restoration Fund</u>
\$ 1,270,679	\$ 36	\$ 12,457,501	\$ 814,182
4,112,457	37,848	3,540,414	351,684
-	-	-	-
-	-	-	-
935,109	-	-	292,725
55	-	-	1,073
-	-	-	-
-	-	-	-
<u>\$ 6,318,300</u>	<u>\$ 37,884</u>	<u>\$ 15,997,915</u>	<u>\$ 1,459,664</u>
\$ -	\$ -	\$ 15,994,263	\$ -
-	-	-	-
5,316	25	3,652	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>5,316</u>	<u>25</u>	<u>15,997,915</u>	<u>-</u>
-	-	-	-
6,312,984	37,859	-	1,459,664
-	-	-	-
-	-	-	-
<u>6,312,984</u>	<u>37,859</u>	<u>-</u>	<u>1,459,664</u>
<u>\$ 6,318,300</u>	<u>\$ 37,884</u>	<u>\$ 15,997,915</u>	<u>\$ 1,459,664</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2015**

	<u>Long Term Obligation and Capital Expenditure Fund</u>	<u>Mortgage Assistance Fund</u>	<u>Natural Resources Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 126,707	\$ 2,340
Investments	-	1,118,063	834,407
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	5,239,672	-
Other	-	342,390	-
Due from other funds	1,917,842	-	-
Other	-	-	-
Total Assets	<u>\$ 1,917,842</u>	<u>\$ 6,826,832</u>	<u>\$ 836,747</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 9,110	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	343,349	1,067
Refunds payable	-	-	-
Contributory life insurance payable	-	-	-
Other	-	-	-
Total Liabilities	<u>9,110</u>	<u>343,349</u>	<u>1,067</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	6,483,483	835,680
Committed	1,908,732	-	-
Unassigned	-	-	-
Total Fund Balances	<u>1,908,732</u>	<u>6,483,483</u>	<u>835,680</u>
Total Liabilities and Fund Balances	<u>\$ 1,917,842</u>	<u>\$ 6,826,832</u>	<u>\$ 836,747</u>

<u>1995 New Jersey Coastal Blue Acres Trust Fund</u>	<u>New Jersey Cultural Trust Fund</u>	<u>New Jersey Federal-State Rural Rehabilitation Fund</u>	<u>1989 New Jersey Green Acres Fund</u>
\$ 759,458	\$ 290,039	\$ 362	\$ 2,814
4,537,098	21,643,250	701,696	865,801
-	-	-	-
-	-	-	-
405,018	-	-	-
2,554	45,143	-	-
-	-	-	-
-	-	-	-
<u>\$ 5,704,128</u>	<u>\$ 21,978,432</u>	<u>\$ 702,058</u>	<u>\$ 868,615</u>
\$ -	\$ 37,500	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>37,500</u>	<u>-</u>	<u>-</u>
-	20,000,000	-	-
5,704,128	-	-	868,615
-	1,940,932	702,058	-
-	-	-	-
<u>5,704,128</u>	<u>21,940,932</u>	<u>702,058</u>	<u>868,615</u>
<u>\$ 5,704,128</u>	<u>\$ 21,978,432</u>	<u>\$ 702,058</u>	<u>\$ 868,615</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2015**

	<u>1992 New Jersey Green Acres Fund</u>	<u>1995 New Jersey Green Acres Fund</u>	<u>1989 New Jersey Green Trust Fund</u>
ASSETS			
Cash and cash equivalents	\$ 32,649	\$ 2,843	\$ 2,384,491
Investments	415,534	97,842	34,449,471
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	12,348,045
Other	-	-	71,637
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 448,183</u>	<u>\$ 100,685</u>	<u>\$ 49,253,644</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Contributory life insurance payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	448,183	100,685	49,253,644
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>448,183</u>	<u>100,685</u>	<u>49,253,644</u>
Total Liabilities and Fund Balances	<u>\$ 448,183</u>	<u>\$ 100,685</u>	<u>\$ 49,253,644</u>

<u>1992 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Inland Blue Acres Fund</u>	<u>New Jersey Local Development Financing Fund</u>
\$ 2,314,592	\$ 2,887,223	\$ -	\$ -
9,863,653	10,550,488	4,154	38,548,515
-	-	-	-
-	-	-	-
10,658,016	21,519,879	-	11,232,167
53,356	137,688	-	52,071
-	5,265	-	-
-	-	-	-
<u>\$ 22,889,617</u>	<u>\$ 35,100,543</u>	<u>\$ 4,154</u>	<u>\$ 49,832,753</u>
\$ -	\$ -	\$ -	\$ 37,500
-	-	-	-
5,265	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>5,265</u>	<u>-</u>	<u>-</u>	<u>37,500</u>
-	-	-	-
22,884,352	35,100,543	4,154	49,795,253
-	-	-	-
-	-	-	-
<u>22,884,352</u>	<u>35,100,543</u>	<u>4,154</u>	<u>49,795,253</u>
<u>\$ 22,889,617</u>	<u>\$ 35,100,543</u>	<u>\$ 4,154</u>	<u>\$ 49,832,753</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2015**

	<u>Pinelands Infrastructure Trust Fund</u>	<u>Resource Recovery and Solid Waste Disposal Facility Fund</u>	<u>Shore Protection Fund</u>
ASSETS			
Cash and cash equivalents	\$ 583,504	\$ 33,533	\$ 113,472
Investments	7,989,231	462,778	5,847,905
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	446,222	-	-
Other	5,178	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 9,024,135</u>	<u>\$ 496,311</u>	<u>\$ 5,961,377</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	7,568
Refunds payable	-	-	-
Contributory life insurance payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>7,568</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	9,024,135	496,311	5,953,809
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>9,024,135</u>	<u>496,311</u>	<u>5,953,809</u>
Total Liabilities and Fund Balances	<u>\$ 9,024,135</u>	<u>\$ 496,311</u>	<u>\$ 5,961,377</u>

<u>State Land Acquisition and Development Fund</u>	<u>State of New Jersey Tischler Memorial Fund</u>	<u>Stormwater Management and Combined Sewer Overflow Abatement Fund</u>	<u>Unclaimed Personal Property Trust Fund</u>
\$ 63,960	\$ -	\$ 225,180	\$ -
140,125	609,168	5,638,516	222,851,143
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	141,820
-	-	-	-
<u>\$ 204,085</u>	<u>\$ 609,168</u>	<u>\$ 5,863,696</u>	<u>\$ 222,992,963</u>
\$ -	\$ -	\$ -	\$ 124,751,522
-	-	-	-
179	-	-	7,137,169
-	-	-	-
-	-	-	-
-	-	-	-
<u>179</u>	<u>-</u>	<u>-</u>	<u>131,888,691</u>
-	416,073	-	-
203,906	-	5,863,696	-
-	193,095	-	91,104,272
-	-	-	-
<u>203,906</u>	<u>609,168</u>	<u>5,863,696</u>	<u>91,104,272</u>
<u>\$ 204,085</u>	<u>\$ 609,168</u>	<u>\$ 5,863,696</u>	<u>\$ 222,992,963</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2015**

	Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund	1992 Wastewater Treatment Fund	Water Conservation Fund
ASSETS			
Cash and cash equivalents	\$ 527,050	\$ 2,283,981	\$ 87,938
Investments	15,152,225	16,003,421	704,536
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	6,429,807	24,785,453	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 22,109,082</u>	<u>\$ 43,072,855</u>	<u>\$ 792,474</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	901
Refunds payable	-	-	-
Contributory life insurance payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>901</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	22,109,082	43,072,855	791,573
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>22,109,082</u>	<u>43,072,855</u>	<u>791,573</u>
Total Liabilities and Fund Balances	<u>\$ 22,109,082</u>	<u>\$ 43,072,855</u>	<u>\$ 792,474</u>

2003 Water Resources and Wastewater Treatment Fund	Water Supply Fund	Eliminations	Total General Fund
\$ 213,419	\$ 305,074	\$ -	\$ 170,365,590
3,548,875	55,066,122	-	2,541,669,921
-	-	-	567,034,578
-	-	-	3,082,390,684
38,700,804	104,972,273	-	334,298,796
-	3,496	-	135,724,689
-	-	(19,125,636)	583,074,484
-	-	-	31,098,808
<u>\$ 42,463,098</u>	<u>\$ 160,346,965</u>	<u>\$ (19,125,636)</u>	<u>\$ 7,445,657,550</u>
\$ -	\$ -	\$ -	\$ 1,584,626,724
-	-	-	259,734,027
-	3,914,530	(19,125,636)	404,761,969
-	-	-	143,722,027
-	-	-	579,127,226
-	-	-	18,836,561
<u>-</u>	<u>3,914,530</u>	<u>(19,125,636)</u>	<u>2,990,808,534</u>
-	-	-	20,416,073
42,463,098	156,432,435	-	1,312,430,656
-	-	-	2,315,618,468
-	-	-	806,383,819
<u>42,463,098</u>	<u>156,432,435</u>	<u>-</u>	<u>4,454,849,016</u>
<u>\$ 42,463,098</u>	<u>\$ 160,346,965</u>	<u>\$ (19,125,636)</u>	<u>\$ 7,445,657,550</u>

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>General Fund</u>	<u>Beaches and Harbor Fund</u>	<u>Building Our Future Fund</u>
REVENUES			
Taxes	\$ 15,330,177,188	\$ -	\$ -
Federal and other grants	15,155,506,266	-	-
Licenses and fees	1,263,178,816	-	-
Services and assessments	1,778,665,788	-	-
Investment earnings	2,952,142	1,160	320,194
Other	3,038,685,792	-	-
Total Revenues	<u>36,569,165,992</u>	<u>1,160</u>	<u>320,194</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	3,286,325,799	-	-
Physical and mental health	14,786,681,497	-	-
Educational, cultural, and intellectual development	3,939,068,046	-	173,593,258
Community development and environmental management	2,172,587,007	-	-
Economic planning, development, and security	5,429,532,942	-	-
Transportation programs	622,723,096	-	-
Government direction, management, and control	5,689,534,650	-	16,701,956
Special government services	357,524,365	-	-
Capital Outlay	253,212,076	-	-
Debt Service:			
Principal	309,770,000	-	-
Interest	98,826,888	-	-
Contributory life insurance payment	97,520,718	-	-
Total Expenditures	<u>37,043,307,084</u>	<u>-</u>	<u>190,295,214</u>
Excess (deficiency) of revenues over expenditures	<u>(474,141,092)</u>	<u>1,160</u>	<u>(189,975,020)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	450,000,000
Transfers from other funds	2,455,776,235	-	-
Transfers to other funds	(2,022,716,316)	(1,160)	(320,194)
Other sources	1,630,523,679	-	54,214,820
Payment to bond escrow agents	(783,740,000)	-	-
Total other financing sources (uses)	<u>1,279,843,598</u>	<u>(1,160)</u>	<u>503,894,626</u>
Net Change in Fund Balance	805,702,506	-	313,919,606
Fund Balances - July 1, 2014	<u>2,337,752,738</u>	<u>912,353</u>	<u>55,522,184</u>
Fund Balances - June 30, 2015	<u>\$ 3,143,455,244</u>	<u>\$ 912,353</u>	<u>\$ 369,441,790</u>

<u>Clean Waters Fund</u>	<u>Cultural Centers and Historic Preservation Fund</u>	<u>2003 Dam, Lake and Stream Project Revolving Loan Fund</u>	<u>2003 Dam, Lake, Stream, and Flood Control Project Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
14	28	43,130	11,551
-	-	957,399	-
<u>14</u>	<u>28</u>	<u>1,000,529</u>	<u>11,551</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	255,000	272,537
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	255,000	272,537
<u>14</u>	<u>28</u>	<u>745,529</u>	<u>(260,986)</u>
-	-	-	-
-	-	-	-
(14)	(28)	-	(11,551)
-	-	-	-
-	-	-	-
<u>(14)</u>	<u>(28)</u>	<u>-</u>	<u>(11,551)</u>
-	-	745,529	(272,537)
63,471	(21,370)	83,073,429	9,350,663
<u>\$ 63,471</u>	<u>\$ (21,370)</u>	<u>\$ 83,818,958</u>	<u>\$ 9,078,126</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>1992 Dam Restoration and Clean Waters Trust Fund</u>	<u>1989 Development Potential Bank Transfer Fund</u>	<u>Developmental Disabilities Waiting List Reduction Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	6,343	786	1,204
Other	287,213	-	-
Total Revenues	<u>293,556</u>	<u>786</u>	<u>1,204</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	293,993
Community development and environmental management	26,224	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Contributory life insurance payment	-	-	-
Total Expenditures	<u>26,224</u>	<u>-</u>	<u>293,993</u>
Excess (deficiency) of revenues over expenditures	<u>267,332</u>	<u>786</u>	<u>(292,789)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(21,304)	(1,204)
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(21,304)</u>	<u>(1,204)</u>
Net Change in Fund Balance	267,332	(20,518)	(293,993)
Fund Balances - July 1, 2014	<u>17,271,710</u>	<u>676,366</u>	<u>1,292,378</u>
Fund Balances - June 30, 2015	<u>\$ 17,539,042</u>	<u>\$ 655,848</u>	<u>\$ 998,385</u>

<u>Dredging and Containment Facility Fund</u>	<u>1996 Economic Development Site Fund</u>	<u>Emergency Flood Control Fund</u>	<u>Emergency Services Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
18,100	99	339	2,158
-	-	-	-
<u>18,100</u>	<u>99</u>	<u>339</u>	<u>2,158</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
5,657,767	-	-	-
961,129	1,277,303	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>6,618,896</u>	<u>1,277,303</u>	<u>-</u>	<u>-</u>
<u>(6,600,796)</u>	<u>(1,277,204)</u>	<u>339</u>	<u>2,158</u>
13,500,000	1,200,000	-	-
-	-	-	-
(675,462)	-	(339)	-
1,625,371	144,415	-	-
-	-	-	-
<u>14,449,909</u>	<u>1,344,415</u>	<u>(339)</u>	<u>-</u>
7,849,113	67,211	-	2,158
9,156,371	487,316	284,111	2,230,931
<u>\$ 17,005,484</u>	<u>\$ 554,527</u>	<u>\$ 284,111</u>	<u>\$ 2,233,089</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>1996 Environmental Cleanup Fund</u>	<u>1989 Farmland Preservation Fund</u>	<u>1992 Farmland Preservation Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	26,087	35	1
Other	-	-	-
Total Revenues	<u>26,087</u>	<u>35</u>	<u>1</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	294,175	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	1,248,176	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Contributory life insurance payment	-	-	-
Total Expenditures	<u>1,542,351</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(1,516,264)</u>	<u>35</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,516,264)</u>	<u>35</u>	<u>1</u>
Fund Balances - July 1, 2014	<u>21,685,520</u>	<u>231,508</u>	<u>48,857</u>
Fund Balances - June 30, 2015	<u>\$ 20,169,256</u>	<u>\$ 231,543</u>	<u>\$ 48,858</u>

<u>1995 Farmland Preservation Fund</u>	<u>2007 Farmland Preservation Fund</u>	<u>2009 Farmland Preservation Fund</u>	<u>2007 Green Acres Fund</u>	<u>2009 Green Acres Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,307	22,347	60,091	27,886	33,100
-	-	-	33,361	-
<u>1,307</u>	<u>22,347</u>	<u>60,091</u>	<u>61,247</u>	<u>33,100</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
27,444	3,112,961	24,332,243	6,125,720	30,452,101
-	-	-	-	-
-	-	4,770,185	1,810,089	6,278,395
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>27,444</u>	<u>3,112,961</u>	<u>29,102,428</u>	<u>7,935,809</u>	<u>36,730,496</u>
<u>(26,137)</u>	<u>(3,090,614)</u>	<u>(29,042,337)</u>	<u>(7,874,562)</u>	<u>(36,697,396)</u>
-	-	51,300,000	-	-
-	-	-	-	-
-	(788,237)	(1,767,611)	(955,138)	(265,715)
-	-	6,179,372	-	-
-	-	-	-	-
<u>-</u>	<u>(788,237)</u>	<u>55,711,761</u>	<u>(955,138)</u>	<u>(265,715)</u>
<u>(26,137)</u>	<u>(3,878,851)</u>	<u>26,669,424</u>	<u>(8,829,700)</u>	<u>(36,963,111)</u>
1,074,680	18,378,040	29,050,059	30,625,813	52,880,577
<u>\$ 1,048,543</u>	<u>\$ 14,499,189</u>	<u>\$ 55,719,483</u>	<u>\$ 21,796,113</u>	<u>\$ 15,917,466</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>	<u>1986 Hazardous Discharge Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	44,825	231	37,090
Other	404,558	-	-
Total Revenues	<u>449,383</u>	<u>231</u>	<u>37,090</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	1,625,374	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	603,178	-	658,883
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Contributory life insurance payment	-	-	-
Total Expenditures	<u>2,228,552</u>	<u>-</u>	<u>658,883</u>
Excess (deficiency) of revenues over expenditures	<u>(1,779,169)</u>	<u>231</u>	<u>(621,793)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(231)	-
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(231)</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,779,169)</u>	<u>-</u>	<u>(621,793)</u>
Fund Balances - July 1, 2014	<u>58,638,992</u>	<u>180,949</u>	<u>30,656,145</u>
Fund Balances - June 30, 2015	<u>\$ 56,859,823</u>	<u>\$ 180,949</u>	<u>\$ 30,034,352</u>

Higher Education Facility Renovation and Rehabilitation Fund	1992 Historic Preservation Fund	1995 Historic Preservation Fund	2007 Historic Preservation Fund	2009 Historic Preservation Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
156	14	38	3,635	2,634
-	-	-	-	-
<u>156</u>	<u>14</u>	<u>38</u>	<u>3,635</u>	<u>2,634</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	3,057	649,321	932,306
-	-	-	-	-
-	-	-	263,323	439,525
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	3,057	912,644	1,371,831
<u>156</u>	<u>14</u>	<u>(3,019)</u>	<u>(909,009)</u>	<u>(1,369,197)</u>
-	-	-	-	2,000,000
-	-	-	-	-
-	-	-	(141,910)	-
-	-	-	-	241,158
-	-	-	-	-
-	-	-	(141,910)	2,241,158
<u>156</u>	<u>14</u>	<u>(3,019)</u>	<u>(1,050,919)</u>	<u>871,961</u>
<u>137,910</u>	<u>30,582</u>	<u>59,541</u>	<u>3,602,047</u>	<u>2,239,968</u>
<u>\$ 138,066</u>	<u>\$ 30,596</u>	<u>\$ 56,522</u>	<u>\$ 2,551,128</u>	<u>\$ 3,111,929</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Historic Preservation Revolving Loan Fund	Housing Assistance Fund	Jobs, Education and Competitiveness Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	5,067	5,262	25
Other	822	54	-
Total Revenues	<u>5,889</u>	<u>5,316</u>	<u>25</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Contributory life insurance payment	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>5,889</u>	<u>5,316</u>	<u>25</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(5,316)	(25)
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(5,316)</u>	<u>(25)</u>
Net Change in Fund Balance	5,889	-	-
Fund Balances - July 1, 2014	<u>4,464,964</u>	<u>6,312,984</u>	<u>37,859</u>
Fund Balances - June 30, 2015	<u>\$ 4,470,853</u>	<u>\$ 6,312,984</u>	<u>\$ 37,859</u>

<u>1996 Lake Restoration Fund</u>	<u>Long Term Obligation and Capital Expenditure Fund</u>	<u>Mortgage Assistance Fund</u>	<u>Natural Resources Fund</u>	<u>1995 New Jersey Coastal Blue Acres Trust Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
450	-	960	1,067	5,803
6,481	-	342,389	-	8,665
<u>6,931</u>	<u>-</u>	<u>343,349</u>	<u>1,067</u>	<u>14,468</u>
-	1,586,314	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	2,448,608	-	-
-	-	-	-	-
-	-	-	-	-
-	50,408	-	-	199,128
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	1,636,722	2,448,608	-	199,128
<u>6,931</u>	<u>(1,636,722)</u>	<u>(2,105,259)</u>	<u>1,067</u>	<u>(184,660)</u>
-	-	-	-	-
-	-	-	-	-
-	-	(343,349)	(1,067)	-
-	-	-	-	-
-	-	-	-	-
-	-	(343,349)	(1,067)	-
<u>6,931</u>	<u>(1,636,722)</u>	<u>(2,448,608)</u>	<u>-</u>	<u>(184,660)</u>
1,452,733	3,545,454	8,932,091	835,680	5,888,788
<u>\$ 1,459,664</u>	<u>\$ 1,908,732</u>	<u>\$ 6,483,483</u>	<u>\$ 835,680</u>	<u>\$ 5,704,128</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>New Jersey Cultural Trust Fund</u>	<u>New Jersey Federal- State Rural Rehabilitation Fund</u>	<u>1989 New Jersey Green Acres Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	264,260	897	1,107
Other	-	-	-
Total Revenues	<u>264,260</u>	<u>897</u>	<u>1,107</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	63,349
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	344,022	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Contributory life insurance payment	-	-	-
Total Expenditures	<u>344,022</u>	<u>-</u>	<u>63,349</u>
Excess (deficiency) of revenues over expenditures	<u>(79,762)</u>	<u>897</u>	<u>(62,242)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	500,000	-	-
Transfers to other funds	-	-	-
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>500,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	420,238	897	(62,242)
Fund Balances - July 1, 2014	21,520,694	701,161	930,857
Fund Balances - June 30, 2015	<u>\$ 21,940,932</u>	<u>\$ 702,058</u>	<u>\$ 868,615</u>

<u>1992 New Jersey Green Acres Fund</u>	<u>1995 New Jersey Green Acres Fund</u>	<u>1989 New Jersey Green Trust Fund</u>	<u>1992 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Green Trust Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
570	125	44,696	12,121	9,445
-	-	244,788	182,694	462,828
<u>570</u>	<u>125</u>	<u>289,484</u>	<u>194,815</u>	<u>472,273</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
20,450	7,196	1,937,576	452,839	152,758
-	-	-	-	-
-	-	1,912,983	2,483,522	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>20,450</u>	<u>7,196</u>	<u>3,850,559</u>	<u>2,936,361</u>	<u>152,758</u>
<u>(19,880)</u>	<u>(7,071)</u>	<u>(3,561,075)</u>	<u>(2,741,546)</u>	<u>319,515</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>(19,880)</u>	<u>(7,071)</u>	<u>(3,561,075)</u>	<u>(2,741,546)</u>	<u>319,515</u>
<u>468,063</u>	<u>107,756</u>	<u>52,814,719</u>	<u>25,625,898</u>	<u>34,781,028</u>
<u>\$ 448,183</u>	<u>\$ 100,685</u>	<u>\$ 49,253,644</u>	<u>\$ 22,884,352</u>	<u>\$ 35,100,543</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>1995 New Jersey Inland Blue Acres Fund</u>	<u>New Jersey Local Development Financing Fund</u>	<u>Pinelands Infrastructure Trust Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	19,201	-
Services and assessments	-	-	-
Investment earnings	5	24,472	10,422
Other	-	650,017	14,459
Total Revenues	<u>5</u>	<u>693,690</u>	<u>24,881</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	2,061,702	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	616,888
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Contributory life insurance payment	-	-	-
Total Expenditures	<u>-</u>	<u>2,061,702</u>	<u>616,888</u>
Excess (deficiency) of revenues over expenditures	<u>5</u>	<u>(1,368,012)</u>	<u>(592,007)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>5</u>	<u>(1,368,012)</u>	<u>(592,007)</u>
Fund Balances - July 1, 2014	<u>4,149</u>	<u>51,163,265</u>	<u>9,616,142</u>
Fund Balances - June 30, 2015	<u>\$ 4,154</u>	<u>\$ 49,795,253</u>	<u>\$ 9,024,135</u>

Resource Recovery and Solid Waste Disposal Facility Fund	Shore Protection Fund	State Land Acquisition and Development Fund	State of New Jersey Tischler Memorial Fund	Stormwater Management and Combined Sewer Overflow Abatement Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
592	7,568	179	779	7,212
-	-	-	-	-
<u>592</u>	<u>7,568</u>	<u>179</u>	<u>779</u>	<u>7,212</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	100,678	(4,530)	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	227,892
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	100,678	(4,530)	-	227,892
<u>592</u>	<u>(93,110)</u>	<u>4,709</u>	<u>779</u>	<u>(220,680)</u>
-	-	-	-	-
-	-	-	-	-
-	(7,568)	(179)	-	-
-	-	-	-	-
-	-	-	-	-
-	(7,568)	(179)	-	-
<u>592</u>	<u>(100,678)</u>	<u>4,530</u>	<u>779</u>	<u>(220,680)</u>
495,719	6,054,487	199,376	608,389	6,084,376
<u>\$ 496,311</u>	<u>\$ 5,953,809</u>	<u>\$ 203,906</u>	<u>\$ 609,168</u>	<u>\$ 5,863,696</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Unclaimed Personal Property Trust Fund</u>	<u>Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund</u>	<u>1992 Wastewater Treatment Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	1,113,732	18,876	21,332
Other	196,162,148	9,123	-
Total Revenues	<u>197,275,880</u>	<u>27,999</u>	<u>21,332</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	3,014,219	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Contributory life insurance payment	-	-	-
Total Expenditures	<u>3,014,219</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>194,261,661</u>	<u>27,999</u>	<u>21,332</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(146,248,169)	-	-
Other sources	-	-	-
Payment to bond escrow agents	-	-	-
Total other financing sources (uses)	<u>(146,248,169)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	48,013,492	27,999	21,332
Fund Balances - July 1, 2014	43,090,780	22,081,083	43,051,523
Fund Balances - June 30, 2015	<u>\$ 91,104,272</u>	<u>\$ 22,109,082</u>	<u>\$ 43,072,855</u>

<u>Water Conservation Fund</u>	<u>2003 Water Resources and Wastewater Treatment Fund</u>	<u>Water Supply Fund</u>	<u>Eliminations</u>	<u>Total General Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ 15,330,177,188
-	-	-	-	15,155,506,266
-	-	-	-	1,263,198,017
-	-	-	-	1,778,665,788
901 6,250	6,250	68,636	-	5,249,536
-	-	19,464	-	3,238,472,255
<u>901</u>	<u>6,250</u>	<u>88,100</u>	<u>-</u>	<u>36,771,269,050</u>
-	-	-	-	3,287,912,113
-	-	-	-	14,786,681,497
-	-	-	-	4,112,955,297
-	-	941,788	-	2,245,231,498
-	-	-	-	5,433,179,328
-	-	-	-	628,380,863
-	227,892	-	-	5,733,623,746
-	-	-	-	357,524,365
-	-	-	-	253,212,076
-	-	-	-	309,770,000
-	-	-	-	98,826,888
-	-	-	-	97,520,718
-	227,892	941,788	-	37,344,818,389
<u>901</u>	<u>(221,642)</u>	<u>(853,688)</u>	<u>-</u>	<u>(573,549,339)</u>
-	-	-	-	518,000,000
-	-	-	(155,971,201)	2,300,305,034
(901) -	-	(3,914,529)	155,971,201	(2,022,216,316)
-	-	-	-	1,692,928,815
-	-	-	-	(783,740,000)
<u>(901)</u>	<u>-</u>	<u>(3,914,529)</u>	<u>-</u>	<u>1,705,277,533</u>
-	(221,642)	(4,768,217)	-	1,131,728,194
791,573	42,684,740	161,200,652	-	3,323,120,822
<u>\$ 791,573</u>	<u>\$ 42,463,098</u>	<u>\$ 156,432,435</u>	<u>\$ -</u>	<u>\$ 4,454,849,016</u>

**STATE OF NEW JERSEY
BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2015**

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 103,402,332	\$ 5,416,894	\$ 108,819,226
Investments	2,981,295,462	32,136,356	3,013,431,818
Receivables, net of allowances for uncollectibles			
Federal government	-	77,916,741	77,916,741
Departmental accounts	371,266,583	4,483,085	375,749,668
Loans	1,354,077,840	246,000,000	1,600,077,840
Other	131,839,067	19,142,660	150,981,727
Due from other funds	85,822,585	174,041,714	259,864,299
Other	7,927	-	7,927
Total Assets	<u>\$ 5,027,711,796</u>	<u>\$ 559,137,450</u>	<u>\$ 5,586,849,246</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 382,806,660	\$ 162,258,028	\$ 545,064,688
Unearned revenue	116,368,880	-	116,368,880
Due to other funds	500,685,746	95,379,518	596,065,264
Other	4,723,012	-	4,723,012
Total Liabilities	<u>1,004,584,298</u>	<u>257,637,546</u>	<u>1,262,221,844</u>
Fund Balances			
Restricted	3,704,414,617	22,976,982	3,727,391,599
Committed	318,712,881	278,522,922	597,235,803
Total Fund Balances	<u>4,023,127,498</u>	<u>301,499,904</u>	<u>4,324,627,402</u>
Total Liabilities and Fund Balances	<u>\$ 5,027,711,796</u>	<u>\$ 559,137,450</u>	<u>\$ 5,586,849,246</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, 2015

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
REVENUES			
Taxes	\$ 1,570,212,318	\$ -	\$ 1,570,212,318
Federal and other grants	136,447,089	796,880,986	933,328,075
Licenses and fees	118,623,100	-	118,623,100
Services and assessments	1,237,339,219	149,915	1,237,489,134
Investment earnings	2,943,252	40,482	2,983,734
Other	312,482,097	13,979,940	326,462,037
Total Revenues	<u>3,378,047,075</u>	<u>811,051,323</u>	<u>4,189,098,398</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	98,792,398	76,925	98,869,323
Physical and mental health	41,120,678	82,923	41,203,601
Educational, cultural, and intellectual development	530,318,692	-	530,318,692
Community development and environmental management	113,268,330	(823,288)	112,445,042
Economic planning, development, and security	1,070,113,643	-	1,070,113,643
Transportation programs	29,305,453	1,952,079,593	1,981,385,046
Government direction, management, and control	187,149,336	1,013,966	188,163,302
Special government services	225,195	-	225,195
Debt Service:			
Principal	538,550,000	-	538,550,000
Interest	896,191,340	-	896,191,340
Total Expenditures	<u>3,505,035,065</u>	<u>1,952,430,119</u>	<u>5,457,465,184</u>
Excess (deficiency) of revenues over expenditures	<u>(126,987,990)</u>	<u>(1,141,378,796)</u>	<u>(1,268,366,786)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	1,061,555,000	7,000,000	1,068,555,000
Transfers from other funds	2,013,434,153	1,302,172,343	3,315,606,496
Transfers to other funds	(2,642,641,389)	(8,764)	(2,642,650,153)
Other sources	360,245,833	843,333	361,089,166
Payment to escrow agents	(297,500,000)	-	(297,500,000)
Total other financing sources (uses)	<u>495,093,597</u>	<u>1,310,006,912</u>	<u>1,805,100,509</u>
Net Change in Fund Balance	368,105,607	168,628,116	536,733,723
Fund Balances - July 1, 2014	3,655,021,891	132,871,788	3,787,893,679
Fund Balances - June 30, 2015	<u>\$ 4,023,127,498</u>	<u>\$ 301,499,904</u>	<u>\$ 4,324,627,402</u>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015**

	<u>Alcohol Education, Rehabilitation and Enforcement Fund</u>	<u>Atlantic City Parking Fees Fund</u>	<u>Atlantic City Projects-Room Fund</u>
ASSETS			
Cash and cash equivalents	\$ 263,135	\$ 2,286,219	\$ 587,121
Investments	5,284,753	176,571	4,533,039
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	1,855,392	4,705,253
Loans	-	-	-
Other	-	-	-
Due from other funds	1,833,333	-	1,039,864
Other	-	-	-
Total Assets	<u>\$ 7,381,221</u>	<u>\$ 4,318,182</u>	<u>\$ 10,865,277</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 37,587	\$ 3,288,251	\$ 10,865,277
Unearned revenue	-	-	-
Due to other funds	2,168,993	1,029,931	-
Other	-	-	-
Total Liabilities	<u>2,206,580</u>	<u>4,318,182</u>	<u>10,865,277</u>
Fund Balances			
Restricted	-	-	-
Committed	5,174,641	-	-
Total Fund Balances	<u>5,174,641</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 7,381,221</u>	<u>\$ 4,318,182</u>	<u>\$ 10,865,277</u>

Atlantic City Tourism Promotion Fund	Board of Bar Examiners	Boarding House Rental Assistance Fund	Body Armor Replacement Fund
\$ 755,862	\$ 6,842	\$ 969,266	\$ 1,123,781
180,441	5,349,401	169,102	4,740,910
-	-	-	-
1,439,601	-	-	-
-	-	144,216	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 2,375,904</u>	<u>\$ 5,356,243</u>	<u>\$ 1,282,584</u>	<u>\$ 5,864,691</u>
\$ 1,336,040	\$ 987,075	\$ -	\$ 22,441
-	-	-	-
1,039,864	-	-	405,459
-	-	-	-
<u>2,375,904</u>	<u>987,075</u>	<u>-</u>	<u>427,900</u>
-	-	-	-
-	4,369,168	1,282,584	5,436,791
-	4,369,168	1,282,584	5,436,791
<u>\$ 2,375,904</u>	<u>\$ 5,356,243</u>	<u>\$ 1,282,584</u>	<u>\$ 5,864,691</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2015**

	<u>Casino Control Fund</u>	<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>
ASSETS			
Cash and cash equivalents	\$ 50,350	\$ -	\$ 175,549
Investments	-	-	3,268
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	6,064,881	15,018,818	-
Loans	-	-	-
Other	-	-	-
Due from other funds	10,666,908	25,126,728	-
Other	-	-	-
Total Assets	<u>\$ 16,782,139</u>	<u>\$ 40,145,546</u>	<u>\$ 178,817</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 3,976,361	\$ 16,567,439	\$ -
Unearned revenue	4,544,230	-	-
Due to other funds	-	-	178,817
Other	-	-	-
Total Liabilities	<u>8,520,591</u>	<u>16,567,439</u>	<u>178,817</u>
Fund Balances			
Restricted	-	-	-
Committed	8,261,548	23,578,107	-
Total Fund Balances	<u>8,261,548</u>	<u>23,578,107</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 16,782,139</u>	<u>\$ 40,145,546</u>	<u>\$ 178,817</u>

<u>Casino Simulcasting Special Fund</u>	<u>Catastrophic Illness in Children Relief Fund</u>	<u>Clean Communities Account Fund</u>	<u>Clean Energy Fund</u>
\$ 212,989	\$ 2,507,307	\$ 797,825	\$ 20,489,627
956,632	465,159	2,529,580	175,716,203
-	-	-	-
-	8,549,076	185,832	44,466,972
-	-	-	-
-	-	-	-
-	198,110	-	-
-	-	-	-
<u>\$ 1,169,621</u>	<u>\$ 11,719,652</u>	<u>\$ 3,513,237</u>	<u>\$ 240,672,802</u>
\$ -	\$ 28,646	\$ -	\$ 30,036,583
-	-	-	-
-	9,080,031	-	86,338,566
-	-	-	-
<u>-</u>	<u>9,108,677</u>	<u>-</u>	<u>116,375,149</u>
-	2,610,975	-	-
<u>1,169,621</u>	<u>-</u>	<u>3,513,237</u>	<u>124,297,653</u>
<u>1,169,621</u>	<u>2,610,975</u>	<u>3,513,237</u>	<u>124,297,653</u>
<u>\$ 1,169,621</u>	<u>\$ 11,719,652</u>	<u>\$ 3,513,237</u>	<u>\$ 240,672,802</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2015

	Clean Water State Revolving Fund	Disciplinary Oversight Committee	Division of Motor Vehicles Surcharge Fund
ASSETS			
Cash and cash equivalents	\$ 6,463,845	\$ 257,533	\$ 3,634,234
Investments	25,554,199	6,425,926	9,883
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	3,256,848
Loans	193,847,799	-	-
Other	-	-	-
Due from other funds	1,676,455	-	-
Other	-	-	-
Total Assets	\$ 227,542,298	\$ 6,683,459	\$ 6,900,965
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 3,346,851	\$ 6,900,965
Unearned revenue	1,676,456	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	1,676,456	3,346,851	6,900,965
Fund Balances			
Restricted	225,865,842	-	-
Committed	-	3,336,608	-
Total Fund Balances	225,865,842	3,336,608	-
Total Liabilities and Fund Balances	\$ 227,542,298	\$ 6,683,459	\$ 6,900,965

<u>Drinking Water State Revolving Fund</u>	<u>Emergency Medical Technician Training Fund</u>	<u>Enterprise Zone Assistance Fund</u>	<u>Fund for Support of Free Public Schools</u>
\$ 762,829	\$ 1,665,410	\$ 420,837	\$ 258,354
50,721,305	2,462,923	9,596,617	142,995,878
-	-	-	-
-	-	15,587,426	-
299,037,446	-	-	-
-	-	-	82,416
148,194	-	-	3,215,254
-	-	-	-
<u>\$ 350,669,774</u>	<u>\$ 4,128,333</u>	<u>\$ 25,604,880</u>	<u>\$ 146,551,902</u>
\$ 166,895	\$ 480,286	\$ -	\$ -
148,194	-	-	-
-	400,555	25,604,880	318,252
-	-	-	-
<u>315,089</u>	<u>880,841</u>	<u>25,604,880</u>	<u>318,252</u>
350,354,685	-	-	146,233,650
-	<u>3,247,492</u>	-	-
<u>350,354,685</u>	<u>3,247,492</u>	-	<u>146,233,650</u>
<u>\$ 350,669,774</u>	<u>\$ 4,128,333</u>	<u>\$ 25,604,880</u>	<u>\$ 146,551,902</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2015

	Garden State Farmland Preservation Trust Fund	Garden State Green Acres Preservation Trust Fund	Garden State Historic Preservation Trust Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 772,114	\$ 975,393	\$ 132,177
Investments	19,025,291	49,110,973	5,469,914
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	45,338,563	-
Other	-	241,959	-
Due from other funds	-	12,437	-
Other	-	-	-
Total Assets	<u>\$ 19,797,405</u>	<u>\$ 95,679,325</u>	<u>\$ 5,602,091</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 90,566	\$ 2,628	\$ 8,044
Unearned revenue	-	-	-
Due to other funds	41,148	3,670,449	412,621
Other	-	-	-
Total Liabilities	<u>131,714</u>	<u>3,673,077</u>	<u>420,665</u>
Fund Balances			
Restricted	19,665,691	92,006,248	5,181,426
Committed	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>19,665,691</u>	<u>92,006,248</u>	<u>5,181,426</u>
Total Liabilities and Fund Balances	<u>\$ 19,797,405</u>	<u>\$ 95,679,325</u>	<u>\$ 5,602,091</u>

<u>Global Warming Solutions Fund</u>	<u>Gubernatorial Elections Fund</u>	<u>Hazardous Discharge Site Cleanup Fund</u>	<u>Health Care Subsidy Fund</u>
\$ 222,612	\$ -	\$ 2,351,226	\$ 27,340,717
134,492	-	218,726,459	27,258,716
-	-	-	-
-	543,681	2,800,440	2,871,891
-	-	-	-
-	-	-	-
15,860	-	10,295	23,230,190
-	-	-	-
<u>\$ 372,964</u>	<u>\$ 543,681</u>	<u>\$ 223,888,420</u>	<u>\$ 80,701,514</u>
\$ -	\$ -	\$ 91,256	\$ -
-	-	-	-
-	-	18,884,824	67,255,343
-	-	-	-
<u>-</u>	<u>-</u>	<u>18,976,080</u>	<u>67,255,343</u>
-	-	204,912,340	-
<u>372,964</u>	<u>543,681</u>	<u>-</u>	<u>13,446,171</u>
<u>372,964</u>	<u>543,681</u>	<u>204,912,340</u>	<u>13,446,171</u>
<u>\$ 372,964</u>	<u>\$ 543,681</u>	<u>\$ 223,888,420</u>	<u>\$ 80,701,514</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2015

	<u>Horse Racing Injury Compensation Fund</u>	<u>Lead Hazard Control Assistance Fund</u>	<u>Luxury Tax Fund</u>
ASSETS			
Cash and cash equivalents	\$ 173,844	\$ 382,959	\$ 5,346
Investments	1,528	97,303	231,010
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	5,628,434
Loans	-	9,579,024	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 175,372</u>	<u>\$ 10,059,286</u>	<u>\$ 5,864,790</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 5,864,790
Unearned revenue	-	-	-
Due to other funds	-	76,610	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>76,610</u>	<u>5,864,790</u>
Fund Balances			
Restricted	-	-	-
Committed	<u>175,372</u>	<u>9,982,676</u>	<u>-</u>
Total Fund Balances	<u>175,372</u>	<u>9,982,676</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 175,372</u>	<u>\$ 10,059,286</u>	<u>\$ 5,864,790</u>

<u>Mandatory Continuing Legal Education Fund</u>	<u>Medical Malpractice Self Insurance Fund</u>	<u>Municipal Landfill Closure and Remediation Fund</u>	<u>New Home Warranty Security Fund</u>	<u>New Jersey Building Authority</u>
\$ 9,762	\$ -	\$ 68,135	\$ 3,081,477	\$ 47,648
1,104,325	12,889,289	-	1,554,778	55,690,418
-	-	-	-	-
-	9,259,296	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 1,114,087</u>	<u>\$ 22,148,585</u>	<u>\$ 68,135</u>	<u>\$ 4,636,255</u>	<u>\$ 55,738,066</u>
\$ 212,087	\$ 17,803,437	\$ -	\$ -	\$ 21,967,221
-	-	-	-	-
-	-	-	3,104,446	-
-	-	-	-	407,712
<u>212,087</u>	<u>17,803,437</u>	<u>-</u>	<u>3,104,446</u>	<u>22,374,933</u>
-	-	-	-	33,363,133
<u>902,000</u>	<u>4,345,148</u>	<u>68,135</u>	<u>1,531,809</u>	<u>-</u>
<u>902,000</u>	<u>4,345,148</u>	<u>68,135</u>	<u>1,531,809</u>	<u>33,363,133</u>
<u>\$ 1,114,087</u>	<u>\$ 22,148,585</u>	<u>\$ 68,135</u>	<u>\$ 4,636,255</u>	<u>\$ 55,738,066</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2015**

	<u>New Jersey Lawyers' Assistance Program</u>	<u>New Jersey Lawyers' Fund for Client Protection</u>	<u>New Jersey Racing Industry Special Fund</u>
ASSETS			
Cash and cash equivalents	\$ 3,701	\$ 3,838,070	\$ 781,082
Investments	1,869,420	16,509,195	3,888,164
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	11,844	-
Due from other funds	-	-	-
Other	-	7,927	-
Total Assets	<u>\$ 1,873,121</u>	<u>\$ 20,367,036</u>	<u>\$ 4,669,246</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 458,478	\$ 377,702	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>458,478</u>	<u>377,702</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	<u>1,414,643</u>	<u>19,989,334</u>	<u>4,669,246</u>
Total Fund Balances	<u>1,414,643</u>	<u>19,989,334</u>	<u>4,669,246</u>
Total Liabilities and Fund Balances	<u>\$ 1,873,121</u>	<u>\$ 20,367,036</u>	<u>\$ 4,669,246</u>

<u>New Jersey Schools Development Authority</u>	<u>New Jersey Spill Compensation Fund</u>	<u>New Jersey Spinal Cord Research Fund</u>	<u>New Jersey Transportation Trust Fund Authority</u>	<u>New Jersey Workforce Development Partnership Fund</u>
\$ 856,516	\$ 2,722,479	\$ 139,610	\$ 728,436	\$ -
560,002,069	18,844,702	10,607,757	411,787,906	45,777,339
-	-	-	-	-
-	136,462	-	-	31,513,194
-	-	-	-	-
975,567	6,679,319	-	-	-
-	-	640,708	-	2,358,587
-	-	-	-	-
<u>\$ 561,834,152</u>	<u>\$ 28,382,962</u>	<u>\$ 11,388,075</u>	<u>\$ 412,516,342</u>	<u>\$ 79,649,120</u>
\$ 51,553,772	\$ 14,503	\$ 508,510	\$ -	\$ 3,724,935
-	-	-	-	-
-	16,170,625	285,547	174,041,714	23,779,726
4,294,768	-	-	-	-
<u>55,848,540</u>	<u>16,185,128</u>	<u>794,057</u>	<u>174,041,714</u>	<u>27,504,661</u>
505,985,612	-	-	238,474,628	52,144,459
-	12,197,834	10,594,018	-	-
<u>505,985,612</u>	<u>12,197,834</u>	<u>10,594,018</u>	<u>238,474,628</u>	<u>52,144,459</u>
<u>\$ 561,834,152</u>	<u>\$ 28,382,962</u>	<u>\$ 11,388,075</u>	<u>\$ 412,516,342</u>	<u>\$ 79,649,120</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2015**

	<u>Petroleum Overcharge Reimbursement Fund</u>	<u>Pollution Prevention Fund</u>	<u>Real Estate Guaranty Fund</u>
ASSETS			
Cash and cash equivalents	\$ 378,916	\$ 204,175	\$ 395,078
Investments	2,444,446	306,670	702,162
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	1,248,641	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	76,329	68,728
Other	-	-	-
Total Assets	<u>\$ 2,823,362</u>	<u>\$ 1,835,815</u>	<u>\$ 1,165,968</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	316,720	917,190	-
Other	-	-	-
Total Liabilities	<u>316,720</u>	<u>917,190</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	<u>2,506,642</u>	<u>918,625</u>	<u>1,165,968</u>
Total Fund Balances	<u>2,506,642</u>	<u>918,625</u>	<u>1,165,968</u>
Total Liabilities and Fund Balances	<u>\$ 2,823,362</u>	<u>\$ 1,835,815</u>	<u>\$ 1,165,968</u>

<u>Remediation Guarantee Fund</u>	<u>Safe Drinking Water Fund</u>	<u>Sanitary Landfill Facility Contingency Fund</u>	<u>State Disability Benefit Fund</u>	<u>State-Owned Real Property Fund</u>
\$ 583,046	\$ 193,023	\$ 334,909	\$ 2,554	\$ 907
21,157,050	4,064,750	1,089,232	125,571,505	651
-	-	-	-	-
348,558	7,796	133,356	190,707,504	-
-	-	-	-	-
-	-	-	2,520,339	-
-	-	-	15,175,541	-
-	-	-	-	-
<u>\$ 22,088,654</u>	<u>\$ 4,265,569</u>	<u>\$ 1,557,497</u>	<u>\$ 333,977,443</u>	<u>\$ 1,558</u>
\$ -	\$ -	\$ -	\$ 46,649,312	\$ -
-	-	-	-	-
-	2,504,262	-	1,547,170	1,558
-	-	-	20,532	-
-	<u>2,504,262</u>	-	<u>48,217,014</u>	<u>1,558</u>
22,088,654	-	-	285,760,429	-
-	<u>1,761,307</u>	<u>1,557,497</u>	-	-
<u>22,088,654</u>	<u>1,761,307</u>	<u>1,557,497</u>	<u>285,760,429</u>	-
<u>\$ 22,088,654</u>	<u>\$ 4,265,569</u>	<u>\$ 1,557,497</u>	<u>\$ 333,977,443</u>	<u>\$ 1,558</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2015**

	<u>State Recycling Fund</u>	<u>Superior Court of New Jersey Trust Fund</u>	<u>Supplemental Workforce Fund for Basic Skills</u>
ASSETS			
Cash and cash equivalents	\$ 463,234	\$ 832	\$ 737,860
Investments	4,323,873	153,528,960	3,090,426
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	6,099,528	-	8,874,729
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	236,546
Other	-	-	-
Total Assets	<u>\$ 10,886,635</u>	<u>\$ 153,529,792</u>	<u>\$ 12,939,561</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 153,414,401	\$ 511,492
Unearned revenue	-	-	-
Due to other funds	8,172,930	-	2,007,245
Other	-	-	-
Total Liabilities	<u>8,172,930</u>	<u>153,414,401</u>	<u>2,518,737</u>
Fund Balances			
Restricted	-	-	10,420,824
Committed	<u>2,713,705</u>	<u>115,391</u>	<u>-</u>
Total Fund Balances	<u>2,713,705</u>	<u>115,391</u>	<u>10,420,824</u>
Total Liabilities and Fund Balances	<u>\$ 10,886,635</u>	<u>\$ 153,529,792</u>	<u>\$ 12,939,561</u>

<u>Tobacco Settlement Financing Corporation</u>	<u>Tourism Improvement and Development District Act</u>	<u>Trial Attorney Certification Program</u>	<u>Unclaimed Child Support Trust Fund</u>	<u>Unclaimed Utility Deposits Trust Fund</u>
\$ -	\$ 44,763	\$ 3,696	\$ 590,695	\$ 1,889,576
279,352,000	8,990	111,066	2,731,870	6,539,457
-	-	-	-	-
-	1,329,714	-	-	-
-	-	-	-	-
110,000,000	-	9,104	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 389,352,000</u>	<u>\$ 1,383,467</u>	<u>\$ 123,866</u>	<u>\$ 3,322,565</u>	<u>\$ 8,429,033</u>
\$ 38,000	\$ 1,266,467	\$ 75,167	\$ -	\$ -
110,000,000	-	-	-	-
26,114,000	117,000	-	-	155,067
-	-	-	-	-
<u>136,152,000</u>	<u>1,383,467</u>	<u>75,167</u>	<u>-</u>	<u>155,067</u>
253,200,000	-	-	-	-
-	-	48,699	3,322,565	8,273,966
<u>253,200,000</u>	<u>-</u>	<u>48,699</u>	<u>3,322,565</u>	<u>8,273,966</u>
<u>\$ 389,352,000</u>	<u>\$ 1,383,467</u>	<u>\$ 123,866</u>	<u>\$ 3,322,565</u>	<u>\$ 8,429,033</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2015

	<u>Unemployment Compensation Auxiliary Fund</u>	<u>Unemployment Compensation Interest Repayment Fund</u>	<u>Universal Services Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 7,026,263
Investments	7,839,599	1,769,260	18,026,617
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	46,000	5,203,268
Loans	-	-	-
Other	4,739,000	-	6,579,519
Due from other funds	-	2,842	-
Other	-	-	-
Total Assets	<u>\$ 12,578,599</u>	<u>\$ 1,818,102</u>	<u>\$ 36,835,667</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	5,988,775	-	15,441,948
Other	-	-	-
Total Liabilities	<u>5,988,775</u>	<u>-</u>	<u>15,441,948</u>
Fund Balances			
Restricted	-	-	-
Committed	6,589,824	1,818,102	21,393,719
Total Fund Balances	<u>6,589,824</u>	<u>1,818,102</u>	<u>21,393,719</u>
Total Liabilities and Fund Balances	<u>\$ 12,578,599</u>	<u>\$ 1,818,102</u>	<u>\$ 36,835,667</u>

Vietnam Veterans' Memorial Fund	Volunteer Emergency Service Organizations Loan Fund	Wastewater Treatment Fund	Worker and Community Right to Know Fund	Total Non-Major Special Revenue Funds
\$ 76,448	\$ 816,761	\$ 1,031,418	\$ 305,959	\$ 103,402,332
219	118,188	449,538,057	527,576	2,981,295,462
-	-	-	-	-
56,846	-	-	3,327,146	371,266,583
-	554,246	805,576,546	-	1,354,077,840
-	-	-	-	131,839,067
-	-	-	89,676	85,822,585
-	-	-	-	7,927
<u>\$ 133,513</u>	<u>\$ 1,489,195</u>	<u>\$ 1,256,146,021</u>	<u>\$ 4,250,357</u>	<u>\$ 5,027,711,796</u>
\$ 133,195	\$ -	\$ -	\$ -	\$ 382,806,660
-	-	-	-	116,368,880
-	-	-	3,113,480	500,685,746
-	-	-	-	4,723,012
<u>133,195</u>	<u>-</u>	<u>-</u>	<u>3,113,480</u>	<u>1,004,584,298</u>
-	-	1,256,146,021	-	3,704,414,617
318	1,489,195	-	1,136,877	318,712,881
<u>318</u>	<u>1,489,195</u>	<u>1,256,146,021</u>	<u>1,136,877</u>	<u>4,023,127,498</u>
<u>\$ 133,513</u>	<u>\$ 1,489,195</u>	<u>\$ 1,256,146,021</u>	<u>\$ 4,250,357</u>	<u>\$ 5,027,711,796</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	<u>Alcohol Education, Rehabilitation and Enforcement Fund</u>	<u>Atlantic City Parking Fees Fund</u>	<u>Atlantic City Projects-Room Fund</u>
REVENUES			
Taxes	\$ 11,000,000	\$ 18,693,690	\$ 36,595,702
Federal and other grants	-	-	-
Licenses and fees	1,901,926	-	-
Services and assessments	-	-	-
Investment earnings	5,768	326	4,194
Other	-	-	-
Total Revenues	<u>12,907,694</u>	<u>18,694,016</u>	<u>36,599,896</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	1,650,954	-	-
Physical and mental health	8,250,178	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	18,694,016	36,599,896
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>9,901,132</u>	<u>18,694,016</u>	<u>36,599,896</u>
Excess (deficiency) of revenues over expenditures	<u>3,006,562</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(1,618,357)	-	-
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>(1,618,357)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>1,388,205</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1, 2014	<u>3,786,436</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2015	<u>\$ 5,174,641</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Atlantic City Tourism Promotion Fund</u>	<u>Board of Bar Examiners</u>	<u>Boarding House Rental Assistance Fund</u>	<u>Body Armor Replacement Fund</u>
\$ 2,499,256	\$ -	\$ -	\$ -
-	-	-	-
-	2,837,661	-	-
-	-	-	-
500	6,702	216	4,494
-	90,060	2,569	3,882,778
<u>2,499,756</u>	<u>2,934,423</u>	<u>2,785</u>	<u>3,887,272</u>
-	3,579,896	-	3,347,857
-	-	-	-
-	-	-	-
-	-	-	-
2,499,756	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>2,499,756</u>	<u>3,579,896</u>	<u>-</u>	<u>3,347,857</u>
<u>-</u>	<u>(645,473)</u>	<u>2,785</u>	<u>539,415</u>
-	-	-	-
-	-	-	-
-	-	-	(405,460)
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(405,460)</u>
<u>-</u>	<u>(645,473)</u>	<u>2,785</u>	<u>133,955</u>
-	5,014,641	1,279,799	5,302,836
<u>\$ -</u>	<u>\$ 4,369,168</u>	<u>\$ 1,282,584</u>	<u>\$ 5,436,791</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	<u>Casino Control Fund</u>	<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>
REVENUES			
Taxes	\$ -	\$ 205,911,333	\$ -
Federal and other grants	-	-	-
Licenses and fees	51,472,445	-	-
Services and assessments	-	-	-
Investment earnings	11,250	-	4
Other	-	53,337	178,813
Total Revenues	<u>51,483,695</u>	<u>205,964,670</u>	<u>178,817</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	42,126,912	-	-
Physical and mental health	-	28,852,159	-
Educational, cultural, and intellectual development	-	220,177,999	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	2,196,000	-
Transportation programs	-	21,744,615	-
Government direction, management, and control	6,020,740	-	-
Special government services	-	92,000	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>48,147,652</u>	<u>273,062,773</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>3,336,043</u>	<u>(67,098,103)</u>	<u>178,817</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	63,725,269	-
Transfers to other funds	-	-	(178,817)
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>63,725,269</u>	<u>(178,817)</u>
Net Change in Fund Balance	<u>3,336,043</u>	<u>(3,372,834)</u>	<u>-</u>
Fund Balances - July 1, 2014	<u>4,925,505</u>	<u>26,950,941</u>	<u>-</u>
Fund Balances - June 30, 2015	<u>\$ 8,261,548</u>	<u>\$ 23,578,107</u>	<u>\$ -</u>

<u>Casino Simulcasting Special Fund</u>	<u>Catastrophic Illness in Children Relief Fund</u>	<u>Clean Communities Account Fund</u>	<u>Clean Energy Fund</u>
\$ -	\$ -	\$ 22,988,830	\$ -
-	-	-	-
-	-	-	-
-	8,648,303	-	344,665,000
1,402	3,581	6,371	173,888
<u>1,592,336</u>	<u>475</u>	<u>-</u>	<u>117,857</u>
<u>1,593,738</u>	<u>8,652,359</u>	<u>22,995,201</u>	<u>344,956,745</u>
1,868,195	-	-	-
-	83,497	-	-
-	-	-	-
-	-	23,462,188	-
-	-	-	187,136,913
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,868,195</u>	<u>83,497</u>	<u>23,462,188</u>	<u>187,136,913</u>
<u>(274,457)</u>	<u>8,568,862</u>	<u>(466,987)</u>	<u>157,819,832</u>
-	-	-	-
-	-	-	-
-	(9,080,031)	-	(136,418,533)
-	-	-	-
-	-	-	-
<u>-</u>	<u>(9,080,031)</u>	<u>-</u>	<u>(136,418,533)</u>
<u>(274,457)</u>	<u>(511,169)</u>	<u>(466,987)</u>	<u>21,401,299</u>
1,444,078	3,122,144	3,980,224	102,896,354
<u>\$ 1,169,621</u>	<u>\$ 2,610,975</u>	<u>\$ 3,513,237</u>	<u>\$ 124,297,653</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	<u>Clean Water State Revolving Fund</u>	<u>Disciplinary Oversight Committee</u>	<u>Division of Motor Vehicles Surcharge Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	64,238,229	-	-
Licenses and fees	-	11,937,276	-
Services and assessments	-	-	137,215,952
Investment earnings	30,828	11,944	13
Other	-	476,025	-
Total Revenues	<u>64,269,057</u>	<u>12,425,245</u>	<u>137,215,965</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	12,134,121	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	12,983,752	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	137,215,965
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>12,983,752</u>	<u>12,134,121</u>	<u>137,215,965</u>
Excess (deficiency) of revenues over expenditures	<u>51,285,305</u>	<u>291,124</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(2,742,479)	-	-
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>(2,742,479)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>48,542,826</u>	<u>291,124</u>	<u>-</u>
Fund Balances - July 1, 2014	<u>177,323,016</u>	<u>3,045,484</u>	<u>-</u>
Fund Balances - June 30, 2015	<u>\$ 225,865,842</u>	<u>\$ 3,336,608</u>	<u>\$ -</u>

<u>Drinking Water State Revolving Fund</u>	<u>Emergency Medical Technician Training Fund</u>	<u>Enterprise Zone Assistance Fund</u>	<u>Fund for Support of Free Public Schools</u>
\$ -	\$ -	\$ 89,507,406	\$ -
23,751,374	-	-	-
-	-	-	10,011,228
-	1,973,275	-	-
54,401	3,096	9,246	200,904
-	-	-	-
<u>23,805,775</u>	<u>1,976,371</u>	<u>89,516,652</u>	<u>10,212,132</u>
-	-	-	-
-	1,231,867	-	-
-	-	-	-
4,083,774	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>4,083,774</u>	<u>1,231,867</u>	<u>-</u>	<u>-</u>
<u>19,722,001</u>	<u>744,504</u>	<u>89,516,652</u>	<u>10,212,132</u>
-	-	-	-
-	-	-	-
(2,510,153)	(400,556)	(89,516,652)	(7,114,226)
-	-	-	-
-	-	-	-
<u>(2,510,153)</u>	<u>(400,556)</u>	<u>(89,516,652)</u>	<u>(7,114,226)</u>
17,211,848	343,948	-	3,097,906
333,142,837	2,903,544	-	143,135,744
<u>\$ 350,354,685</u>	<u>\$ 3,247,492</u>	<u>\$ -</u>	<u>\$ 146,233,650</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	Garden State Farmland Preservation Trust Fund	Garden State Green Acres Preservation Trust Fund	Garden State Historic Preservation Trust Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	(582,420)	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	30,116	66,637	7,828
Other	6,870	575,667	-
Total Revenues	<u>36,986</u>	<u>59,884</u>	<u>7,828</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	6,617,766	4,949,153	-
Economic planning, development, and security	-	-	1,701,442
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>6,617,766</u>	<u>4,949,153</u>	<u>1,701,442</u>
Excess (deficiency) of revenues over expenditures	<u>(6,580,780)</u>	<u>(4,889,269)</u>	<u>(1,693,614)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(41,148)	(3,670,449)	(412,621)
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>(41,148)</u>	<u>(3,670,449)</u>	<u>(412,621)</u>
Net Change in Fund Balance	<u>(6,621,928)</u>	<u>(8,559,718)</u>	<u>(2,106,235)</u>
Fund Balances - July 1, 2014	<u>26,287,619</u>	<u>100,565,966</u>	<u>7,287,661</u>
Fund Balances - June 30, 2015	<u>\$ 19,665,691</u>	<u>\$ 92,006,248</u>	<u>\$ 5,181,426</u>

<u>Garden State Preservation Trust</u>	<u>Global Warming Solutions Fund</u>	<u>Gubernatorial Elections Fund</u>	<u>Hazardous Discharge Site Cleanup Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	21,921,079
-	-	-	85,835,418
-	792	-	270,617
-	-	543,681	-
<u>-</u>	<u>792</u>	<u>543,681</u>	<u>108,027,114</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	1,069,353	-	42,758,370
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
55,555,000	-	-	-
42,083,171	-	-	-
<u>97,638,171</u>	<u>1,069,353</u>	<u>-</u>	<u>42,758,370</u>
<u>(97,638,171)</u>	<u>(1,068,561)</u>	<u>543,681</u>	<u>65,268,744</u>
-	-	-	-
97,638,171	15,860	-	-
-	-	-	(35,824,763)
-	-	-	-
-	-	-	-
<u>97,638,171</u>	<u>15,860</u>	<u>-</u>	<u>(35,824,763)</u>
-	(1,052,701)	543,681	29,443,981
-	1,425,665	-	175,468,359
<u>\$ -</u>	<u>\$ 372,964</u>	<u>\$ 543,681</u>	<u>\$ 204,912,340</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	<u>Health Care Subsidy Fund</u>	<u>Horse Racing Injury Compensation Fund</u>	<u>Lead Hazard Control Assistance Fund</u>
REVENUES			
Taxes	\$ 418,801,380	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	16,981
Services and assessments	325,680,083	1,660,097	-
Investment earnings	47,551	2	161
Other	-	-	-
Total Revenues	<u>744,529,014</u>	<u>1,660,099</u>	<u>17,142</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	1,638,473	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	206,472
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>1,638,473</u>	<u>206,472</u>
Excess (deficiency) of revenues over expenditures	<u>744,529,014</u>	<u>21,626</u>	<u>(189,330)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	19,272,376	-	-
Transfers to other funds	(760,391,677)	-	(76,610)
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>(741,119,301)</u>	<u>-</u>	<u>(76,610)</u>
Net Change in Fund Balance	<u>3,409,713</u>	<u>21,626</u>	<u>(265,940)</u>
Fund Balances - July 1, 2014	<u>10,036,458</u>	<u>153,746</u>	<u>10,248,616</u>
Fund Balances - June 30, 2015	<u>\$ 13,446,171</u>	<u>\$ 175,372</u>	<u>\$ 9,982,676</u>

<u>Legal Services Fund</u>	<u>Luxury Tax Fund</u>	<u>Mandatory Continuing Legal Education Fund</u>	<u>Medical Malpractice Self Insurance Fund</u>
\$ -	\$ 32,155,755	\$ -	\$ -
-	-	-	-
9,996,582	-	922,734	-
-	-	-	18,419,296
-	295	1,218	4,640
-	-	-	-
<u>9,996,582</u>	<u>32,156,050</u>	<u>923,952</u>	<u>18,423,936</u>
-	-	573,899	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	55,730,522
-	32,156,050	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	32,156,050	573,899	55,730,522
<u>9,996,582</u>	<u>-</u>	<u>350,053</u>	<u>(37,306,586)</u>
-	-	-	-
-	-	-	-
(9,996,582)	-	-	38,800,000
-	-	-	-
-	-	-	-
<u>(9,996,582)</u>	<u>-</u>	<u>-</u>	<u>38,800,000</u>
-	-	350,053	1,493,414
-	-	551,947	2,851,734
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 902,000</u>	<u>\$ 4,345,148</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	<u>Municipal Landfill Closure and Remediation Fund</u>	<u>New Home Warranty Security Fund</u>	<u>New Jersey Building Authority</u>
REVENUES			
Taxes	\$ 2,095,103	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	602,645	-
Services and assessments	-	2,761,441	-
Investment earnings	-	3,533	27,687
Other	-	45,593	-
Total Revenues	<u>2,095,103</u>	<u>3,413,212</u>	<u>27,687</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	2,095,103	1,131,515	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	6,205,754
Special government services	-	-	-
Debt Service:			
Principal	-	-	6,640,000
Interest	-	-	25,047,148
Total Expenditures	<u>2,095,103</u>	<u>1,131,515</u>	<u>37,892,902</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>2,281,697</u>	<u>(37,865,215)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	32,623,226
Transfers to other funds	-	(3,104,445)	-
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(3,104,445)</u>	<u>32,623,226</u>
Net Change in Fund Balance	<u>-</u>	<u>(822,748)</u>	<u>(5,241,989)</u>
Fund Balances - July 1, 2014	<u>68,135</u>	<u>2,354,557</u>	<u>38,605,122</u>
Fund Balances - June 30, 2015	<u>\$ 68,135</u>	<u>\$ 1,531,809</u>	<u>\$ 33,363,133</u>

<u>New Jersey Lawyers' Assistance Program</u>	<u>New Jersey Lawyers' Fund for Client Protection</u>	<u>New Jersey Racing Industry Special Fund</u>	<u>New Jersey Schools Development Authority</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
829,411	4,166,643	421,097	-
-	-	-	-
2,424	54,228	3,736	170,381
-	778,694	22,199,764	116,791
<u>831,835</u>	<u>4,999,565</u>	<u>22,624,597</u>	<u>287,172</u>
916,948	9,840,760	20,672,536	-
-	-	-	-
-	-	-	310,140,693
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>916,948</u>	<u>9,840,760</u>	<u>20,672,536</u>	<u>310,140,693</u>
<u>(85,113)</u>	<u>(4,841,195)</u>	<u>1,952,061</u>	<u>(309,853,521)</u>
-	-	-	-
-	-	-	585,000,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	585,000,000
<u>(85,113)</u>	<u>(4,841,195)</u>	<u>1,952,061</u>	<u>275,146,479</u>
1,499,756	24,830,529	2,717,185	230,839,133
<u>\$ 1,414,643</u>	<u>\$ 19,989,334</u>	<u>\$ 4,669,246</u>	<u>\$ 505,985,612</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	<u>New Jersey Spill Compensation Fund</u>	<u>New Jersey Spinal Cord Research Fund</u>	<u>New Jersey Transportation Trust Fund Authority</u>
REVENUES			
Taxes	\$ 23,546,288	\$ -	\$ -
Federal and other grants	-	-	35,896,516
Licenses and fees	1,258,364	-	-
Services and assessments	-	-	-
Investment earnings	19,679	10,218	279,229
Other	378,804	3,784,353	-
Total Revenues	<u>25,203,135</u>	<u>3,794,571</u>	<u>36,175,745</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	2,702,977	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	1,970,746	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	7,560,838
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	452,525,000
Interest	-	-	682,581,021
Total Expenditures	<u>1,970,746</u>	<u>2,702,977</u>	<u>1,142,666,859</u>
Excess (deficiency) of revenues over expenditures	<u>23,232,389</u>	<u>1,091,594</u>	<u>(1,106,491,114)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	1,061,555,000
Transfers from other funds	-	-	1,176,359,251
Transfers to other funds	(24,049,749)	(285,547)	(1,302,172,343)
Other sources	-	-	360,245,833
Payment to escrow agents	-	-	(297,500,000)
Total other financing sources (uses)	<u>(24,049,749)</u>	<u>(285,547)</u>	<u>998,487,741</u>
Net Change in Fund Balance	<u>(817,360)</u>	<u>806,047</u>	<u>(108,003,373)</u>
Fund Balances - July 1, 2014	<u>13,015,194</u>	<u>9,787,971</u>	<u>346,478,001</u>
Fund Balances - June 30, 2015	<u>\$ 12,197,834</u>	<u>\$ 10,594,018</u>	<u>\$ 238,474,628</u>

<u>New Jersey Workforce Development Partnership Fund</u>	<u>Petroleum Overcharge Reimbursement Fund</u>	<u>Pollution Prevention Fund</u>	<u>Real Estate Guaranty Fund</u>
\$ 109,798,128	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	68,728
-	-	1,272,716	-
51,615	3,323	317	898
-	-	-	-
<u>109,849,743</u>	<u>3,323</u>	<u>1,273,033</u>	<u>69,626</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
19,947,519	-	-	28,575
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>19,947,519</u>	<u>-</u>	<u>-</u>	<u>28,575</u>
<u>89,902,224</u>	<u>3,323</u>	<u>1,273,033</u>	<u>41,051</u>
-	-	-	-
-	-	-	-
(84,753,833)	(316,719)	(917,190)	-
-	-	-	-
-	-	-	-
<u>(84,753,833)</u>	<u>(316,719)</u>	<u>(917,190)</u>	<u>-</u>
5,148,391	(313,396)	355,843	41,051
46,996,068	2,820,038	562,782	1,124,917
<u>\$ 52,144,459</u>	<u>\$ 2,506,642</u>	<u>\$ 918,625</u>	<u>\$ 1,165,968</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	<u>Remediation Guarantee Fund</u>	<u>Safe Drinking Water Fund</u>	<u>Sanitary Landfill Facility Contingency Fund</u>
REVENUES			
Taxes	\$ 4,672,055	\$ 2,655,292	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	1,809,732
Investment earnings	21,309	2,859	4,250
Other	-	-	-
Total Revenues	<u>4,693,364</u>	<u>2,658,151</u>	<u>1,813,982</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	7,171	-	7,256,978
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>7,171</u>	<u>-</u>	<u>7,256,978</u>
Excess (deficiency) of revenues over expenditures	<u>4,686,193</u>	<u>2,658,151</u>	<u>(5,442,996)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(2,503,854)	-
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(2,503,854)</u>	<u>-</u>
Net Change in Fund Balance	<u>4,686,193</u>	<u>154,297</u>	<u>(5,442,996)</u>
Fund Balances - July 1, 2014	<u>17,402,461</u>	<u>1,607,010</u>	<u>7,000,493</u>
Fund Balances - June 30, 2015	<u>\$ 22,088,654</u>	<u>\$ 1,761,307</u>	<u>\$ 1,557,497</u>

<u>State Disability Benefit Fund</u>	<u>State-Owned Real Property Fund</u>	<u>State Recycling Fund</u>	<u>Superior Court of New Jersey Trust Fund</u>
\$ 528,247,895	\$ -	\$ 23,806,638	\$ -
-	-	-	-
-	-	-	-
29,774,121	-	-	-
185,608	64	10,982	224,968
4,106,748	-	-	-
<u>562,314,372</u>	<u>64</u>	<u>23,817,620</u>	<u>224,968</u>
-	-	-	214,578
-	-	-	-
-	-	-	-
-	-	2,976,864	-
520,743,430	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>520,743,430</u>	<u>-</u>	<u>2,976,864</u>	<u>214,578</u>
<u>41,570,942</u>	<u>64</u>	<u>20,840,756</u>	<u>10,390</u>
-	-	-	-
-	-	-	-
(34,260,966)	(521,558)	(23,172,930)	-
-	-	-	-
-	-	-	-
<u>(34,260,966)</u>	<u>(521,558)</u>	<u>(23,172,930)</u>	<u>-</u>
7,309,976	(521,494)	(2,332,174)	10,390
<u>278,450,453</u>	<u>521,494</u>	<u>5,045,879</u>	<u>105,001</u>
<u>\$ 285,760,429</u>	<u>\$ -</u>	<u>\$ 2,713,705</u>	<u>\$ 115,391</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	<u>Supplemental Workforce Fund for Basic Skills</u>	<u>Tobacco Settlement Financing Corporation</u>	<u>Tourism Improvement and Development District Act</u>
REVENUES			
Taxes	\$ 30,717,051	\$ -	\$ 6,520,516
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	10,304	97,000	30
Other	-	173,347,000	-
Total Revenues	<u>30,727,355</u>	<u>173,444,000</u>	<u>6,520,546</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	27,070,191	-	6,403,546
Transportation programs	-	-	-
Government direction, management, and control	-	179,000	-
Special government services	-	-	-
Debt Service:			
Principal	-	23,830,000	-
Interest	-	146,480,000	-
Total Expenditures	<u>27,070,191</u>	<u>170,489,000</u>	<u>6,403,546</u>
Excess (deficiency) of revenues over expenditures	<u>3,657,164</u>	<u>2,955,000</u>	<u>117,000</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(1,999,995)	-	(117,000)
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>(1,999,995)</u>	<u>-</u>	<u>(117,000)</u>
Net Change in Fund Balance	<u>1,657,169</u>	<u>2,955,000</u>	<u>-</u>
Fund Balances - July 1, 2014	<u>8,763,655</u>	<u>250,245,000</u>	<u>-</u>
Fund Balances - June 30, 2015	<u>\$ 10,420,824</u>	<u>\$ 253,200,000</u>	<u>\$ -</u>

<u>Trial Attorney Certification Program</u>	<u>Unclaimed Child Support Trust Fund</u>	<u>Unclaimed Utility Deposits Trust Fund</u>	<u>Unemployment Compensation Auxiliary Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
258,300	-	-	-
-	-	-	-
938	3,493	270,189	7,812
6,100	144,799	11,514,287	25,120,410
<u>265,338</u>	<u>148,292</u>	<u>11,784,476</u>	<u>25,128,222</u>
227,269	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	24,036	5,347,791	-
-	-	-	-
-	-	-	-
<u>227,269</u>	<u>24,036</u>	<u>5,347,791</u>	<u>-</u>
<u>38,069</u>	<u>124,256</u>	<u>6,436,685</u>	<u>25,128,222</u>
-	-	-	-
-	-	-	-
-	-	(155,067)	(23,297,833)
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>(155,067)</u>	<u>(23,297,833)</u>
38,069	124,256	6,281,618	1,830,389
10,630	3,198,309	1,992,348	4,759,435
<u>\$ 48,699</u>	<u>\$ 3,322,565</u>	<u>\$ 8,273,966</u>	<u>\$ 6,589,824</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

	Unemployment Compensation Interest Repayment Fund	Universal Services Fund	Vietnam Veterans' Memorial Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	553,281	273,953,781	-
Investment earnings	2,755	38,642	-
Other	-	-	133,195
Total Revenues	<u>556,036</u>	<u>273,992,423</u>	<u>133,195</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	191,155,365	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	133,195
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>191,155,365</u>	<u>133,195</u>
Excess (deficiency) of revenues over expenditures	<u>556,036</u>	<u>82,837,058</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(77,499,766)	-
Other sources	-	-	-
Payment to escrow agents	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(77,499,766)</u>	<u>-</u>
Net Change in Fund Balance	<u>556,036</u>	<u>5,337,292</u>	<u>-</u>
Fund Balances - July 1, 2014	<u>1,262,066</u>	<u>16,056,427</u>	<u>318</u>
Fund Balances - June 30, 2015	<u>\$ 1,818,102</u>	<u>\$ 21,393,719</u>	<u>\$ 318</u>

Volunteer Emergency Service Organizations Loan Fund	Wastewater Treatment Fund	Worker and Community Right to Know Fund	Total Non-Major Special Revenue Funds
\$ -	\$ -	\$ -	\$ 1,570,212,318
-	13,143,390	-	136,447,089
-	-	-	118,623,100
-	-	3,116,723	1,237,339,219
292	474,377	1,127	2,943,252
12,096	63,272,995	-	312,482,097
<u>12,388</u>	<u>76,890,762</u>	<u>3,117,850</u>	<u>3,378,047,075</u>
-	-	-	98,792,398
-	-	-	41,120,678
-	-	-	530,318,692
-	1,905,597	-	113,268,330
-	-	-	1,070,113,643
-	-	-	29,305,453
-	-	-	187,149,336
-	-	-	225,195
-	-	-	538,550,000
-	-	-	896,191,340
-	1,905,597	-	3,505,035,065
<u>12,388</u>	<u>74,985,165</u>	<u>3,117,850</u>	<u>(126,987,990)</u>
-	-	-	1,061,555,000
-	-	-	2,013,434,153
-	-	(3,113,480)	(2,642,641,389)
-	-	-	360,245,833
-	-	-	(297,500,000)
-	-	(3,113,480)	495,093,597
<u>12,388</u>	<u>74,985,165</u>	<u>4,370</u>	<u>368,105,607</u>
<u>1,476,807</u>	<u>1,181,160,856</u>	<u>1,132,507</u>	<u>3,655,021,891</u>
<u>\$ 1,489,195</u>	<u>\$ 1,256,146,021</u>	<u>\$ 1,136,877</u>	<u>\$ 4,023,127,498</u>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2015**

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Correctional Facilities Construction Fund of 1987</u>
ASSETS			
Cash and cash equivalents	\$ 2,969,771	\$ 1,784,432	\$ 26,121
Investments	220,927	7,772,001	-
Receivables, net of allowances for uncollectibles			
Federal government	-	3,327,435	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Total Assets	<u>\$ 3,190,698</u>	<u>\$ 12,883,868</u>	<u>\$ 26,121</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 14,677	\$ -
Due to other funds	-	-	-
Total Liabilities	<u>-</u>	<u>14,677</u>	<u>-</u>
Fund Balances			
Restricted	3,190,698	12,869,191	26,121
Committed	-	-	-
Total Fund Balances	<u>3,190,698</u>	<u>12,869,191</u>	<u>26,121</u>
Total Liabilities and Fund Balances	<u>\$ 3,190,698</u>	<u>\$ 12,883,868</u>	<u>\$ 26,121</u>

<u>Energy Conservation Fund</u>	<u>Motor Vehicle Commission Fund</u>	<u>New Jersey Bridge Rehabilitation and Improvement and Railroad Right-of-Way Preservation Fund</u>	<u>Public Purpose Buildings and Community-Based Facilities Construction Fund</u>
\$ 6,202	\$ 547,774	\$ 6,452	\$ 5,271
273,842	17,332,488	2,371,163	245,977
-	-	-	-
-	-	-	-
-	-	-	-
-	19,142,660	-	-
-	-	-	-
<u>\$ 280,044</u>	<u>\$ 37,022,922</u>	<u>\$ 2,377,615</u>	<u>\$ 251,248</u>
\$ -	\$ -	\$ -	\$ -
<u>350</u>	<u>-</u>	<u>3,034</u>	<u>177</u>
<u>350</u>	<u>-</u>	<u>3,034</u>	<u>177</u>
279,694	-	2,374,581	251,071
<u>-</u>	<u>37,022,922</u>	<u>-</u>	<u>-</u>
<u>279,694</u>	<u>37,022,922</u>	<u>2,374,581</u>	<u>251,071</u>
<u>\$ 280,044</u>	<u>\$ 37,022,922</u>	<u>\$ 2,377,615</u>	<u>\$ 251,248</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS (Continued)
JUNE 30, 2015**

	Special Transportation Fund	1999 Statewide Transportation and Local Bridge Fund	Total Capital Projects Funds
ASSETS			
Cash and cash equivalents	\$ -	\$ 70,871	\$ 5,416,894
Investments	-	3,919,958	32,136,356
Receivables, net of allowances for uncollectibles			
Federal government	74,589,306	-	77,916,741
Departmental accounts	4,483,085	-	4,483,085
Loans	246,000,000	-	246,000,000
Other	-	-	19,142,660
Due from other funds	174,041,714	-	174,041,714
Total Assets	\$ 499,114,105	\$ 3,990,829	\$ 559,137,450
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 162,243,351	\$ -	\$ 162,258,028
Due to other funds	95,370,754	5,203	95,379,518
Total Liabilities	257,614,105	5,203	257,637,546
 Fund Balances			
Restricted	-	3,985,626	22,976,982
Committed	241,500,000	-	278,522,922
Total Fund Balances	241,500,000	3,985,626	301,499,904
Total Liabilities and Fund Balances	\$ 499,114,105	\$ 3,990,829	\$ 559,137,450

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Correctional Facilities Construction Fund of 1987</u>
REVENUES			
Federal and other grants	\$ -	\$ -	\$ -
Services and assessments	-	-	-
Investment earnings	283	7,530	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>283</u>	<u>7,530</u>	<u>-</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	1,315
Physical and mental health	-	-	-
Community development and environmental management	(1,665,585)	842,297	-
Transportation programs	-	-	-
Government direction, management, and control	<u>-</u>	<u>1,013,966</u>	<u>-</u>
Total Expenditures	<u>(1,665,585)</u>	<u>1,856,263</u>	<u>1,315</u>
Excess (deficiency) of revenues over expenditures	<u>1,665,868</u>	<u>(1,848,733)</u>	<u>(1,315)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	7,000,000	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Other sources	<u>-</u>	<u>843,333</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>7,843,333</u>	<u>-</u>
Net Change in Fund Balance	1,665,868	5,994,600	(1,315)
Fund Balances - July 1, 2014	<u>1,524,830</u>	<u>6,874,591</u>	<u>27,436</u>
Fund Balances - June 30, 2015	<u>\$ 3,190,698</u>	<u>\$ 12,869,191</u>	<u>\$ 26,121</u>

<u>Energy Conservation Fund</u>	<u>Motor Vehicle Commission Fund</u>	<u>New Jersey Bridge Rehabilitation Improvement and Railroad Right-of- Way Preservation Fund</u>	<u>Public Purpose Buildings and Community-Based Facilities Construction Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
350	23,767	3,034	315
-	13,979,940	-	-
<u>350</u>	<u>14,003,707</u>	<u>3,034</u>	<u>315</u>
-	75,610	-	-
-	-	-	82,923
-	-	-	-
-	-	-	-
-	-	-	-
-	75,610	-	82,923
<u>350</u>	<u>13,928,097</u>	<u>3,034</u>	<u>(82,608)</u>
-	-	-	-
-	-	-	-
(350)	-	(3,034)	(177)
-	-	-	-
<u>(350)</u>	<u>-</u>	<u>(3,034)</u>	<u>(177)</u>
-	13,928,097	-	(82,785)
<u>279,694</u>	<u>23,094,825</u>	<u>2,374,581</u>	<u>333,856</u>
<u>\$ 279,694</u>	<u>\$ 37,022,922</u>	<u>\$ 2,374,581</u>	<u>\$ 251,071</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Special Transportation Fund</u>	<u>1999 Statewide Transportation and Local Bridge Fund</u>	<u>Total Capital Projects Funds</u>
REVENUES			
Federal and other grants	\$ 796,880,986	\$ -	\$ 796,880,986
Services and assessments	149,915	-	149,915
Investment earnings	-	5,203	40,482
Other	-	-	13,979,940
Total Revenues	<u>797,030,901</u>	<u>5,203</u>	<u>811,051,323</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	76,925
Physical and mental health	-	-	82,923
Community development and environmental management	-	-	(823,288)
Transportation programs	1,951,703,244	376,349	1,952,079,593
Government direction, management, and control	-	-	1,013,966
Total Expenditures	<u>1,951,703,244</u>	<u>376,349</u>	<u>1,952,430,119</u>
Excess (deficiency) of revenues over expenditures	<u>(1,154,672,343)</u>	<u>(371,146)</u>	<u>(1,141,378,796)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	-	7,000,000
Transfers from other funds	1,302,172,343	-	1,302,172,343
Transfers to other funds	-	(5,203)	(8,764)
Other sources	-	-	843,333
Total other financing sources (uses)	<u>1,302,172,343</u>	<u>(5,203)</u>	<u>1,310,006,912</u>
Net Change in Fund Balance	147,500,000	(376,349)	168,628,116
Fund Balances - July 1, 2014	<u>94,000,000</u>	<u>4,361,975</u>	<u>132,871,788</u>
Fund Balances - June 30, 2015	<u>\$ 241,500,000</u>	<u>\$ 3,985,626</u>	<u>\$ 301,499,904</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
JUNE 30, 2015

	<u>Alternate Benefit Program Fund</u>	<u>Dental Expense Program</u>	<u>Judiciary Bail Fund</u>
ASSETS			
Cash and cash equivalents	\$ 528,538	\$ -	\$ 105,627
Investments			
Cash Management Fund	1,171,987	41,039,074	27,005,965
Receivables, net of allowances for uncollectibles			
Employers	-	-	-
Other	45,062	-	-
Due from other funds	<u>34,317,183</u>	<u>1,694,077</u>	<u>-</u>
Total Assets	<u>\$ 36,062,770</u>	<u>\$ 42,733,151</u>	<u>\$ 27,111,592</u>
LIABILITIES			
Accounts payable and accruals	\$ 35,887,485	\$ 42,733,151	\$ 27,111,592
Due to other funds	<u>175,285</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ 36,062,770</u>	<u>\$ 42,733,151</u>	<u>\$ 27,111,592</u>

<u>Judiciary Child Support and Paternity Fund</u>	<u>Judiciary Probation Fund</u>	<u>Judiciary Special Civil Fund</u>
\$ 27,304,953	\$ 110,540	\$ 60,463
-	7,413,519	3,222,967
-	-	-
-	-	-
-	-	-
<u>\$ 27,304,953</u>	<u>\$ 7,524,059</u>	<u>\$ 3,283,430</u>
\$ 27,304,953	\$ 7,524,059	\$ 3,283,430
-	-	-
<u>\$ 27,304,953</u>	<u>\$ 7,524,059</u>	<u>\$ 3,283,430</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (Continued)
JUNE 30, 2015

	<u>Luxury Tax Development Fund</u>	<u>Pension Adjustment Fund</u>	<u>Resource Recovery Investment Tax Fund</u>
ASSETS			
Cash and cash equivalents	\$ 411,010	\$ 560,467	\$ 99,784
Investments			
Cash Management Fund	5,742,396	1,838,470	473,272
Receivables, net of allowances for uncollectibles			
Employers	-	426,251	-
Other	-	641	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 6,153,406</u>	<u>\$ 2,825,829</u>	<u>\$ 573,056</u>
LIABILITIES			
Accounts payable and accruals	\$ 6,153,406	\$ 2,783,644	\$ 573,056
Due to other funds	<u>-</u>	<u>42,185</u>	<u>-</u>
Total Liabilities	<u>\$ 6,153,406</u>	<u>\$ 2,825,829</u>	<u>\$ 573,056</u>

<u>Solid Waste Service Tax Fund</u>	<u>Wage and Hour Trust Fund</u>	<u>Total Agency Funds</u>
\$ 81,347	\$ 2,891,778	\$ 32,154,507
930,927	2,804,607	91,643,184
-	-	426,251
-	-	45,703
-	-	36,011,260
<u>\$ 1,012,274</u>	<u>\$ 5,696,385</u>	<u>\$ 160,280,905</u>
\$ 1,012,274	\$ 5,694,588	\$ 160,061,638
-	1,797	219,267
<u>\$ 1,012,274</u>	<u>\$ 5,696,385</u>	<u>\$ 160,280,905</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2015</u>
ALTERNATE BENEFIT PROGRAM FUND				
Assets				
Cash and cash equivalents	\$ 1,089,144	\$ 163,239,013	\$ 163,799,619	\$ 528,538
Investments				
Cash Management Fund	3,564,683	184,304,215	186,696,911	1,171,987
Receivables, net - other	693,950	45,062	693,950	45,062
Due from other funds	31,252,981	34,317,183	31,252,981	34,317,183
Total Assets	<u>\$ 36,600,758</u>	<u>\$ 381,905,473</u>	<u>\$ 382,443,461</u>	<u>\$ 36,062,770</u>
Liabilities				
Accounts payable	\$ 36,596,836	\$ 36,515,294	\$ 37,224,645	\$ 35,887,485
Due to other funds	3,922	175,285	3,922	175,285
Total Liabilities	<u>\$ 36,600,758</u>	<u>\$ 36,690,579</u>	<u>\$ 37,228,567</u>	<u>\$ 36,062,770</u>
DENTAL EXPENSE PROGRAM				
Assets				
Cash and cash equivalents	\$ 1,047,815	\$ 35,639,132	\$ 36,686,947	\$ -
Investments				
Cash Management Fund	34,012,522	187,425,287	180,398,735	41,039,074
Due from other funds	3,238,365	138,530,206	140,074,494	1,694,077
Total Assets	<u>\$ 38,298,702</u>	<u>\$ 361,594,625</u>	<u>\$ 357,160,176</u>	<u>\$ 42,733,151</u>
Liabilities				
Accounts payable	\$ 38,298,702	\$ 43,220,762	\$ 38,786,313	\$ 42,733,151
Total Liabilities	<u>\$ 38,298,702</u>	<u>\$ 43,220,762</u>	<u>\$ 38,786,313</u>	<u>\$ 42,733,151</u>
JUDICIARY BAIL FUND				
Assets				
Cash and cash equivalents	\$ 124,084	\$ 67,973,623	\$ 67,992,080	\$ 105,627
Investments				
Cash Management Fund	26,625,965	9,805,425	9,425,425	27,005,965
Total Assets	<u>\$ 26,750,049</u>	<u>\$ 77,779,048</u>	<u>\$ 77,417,505</u>	<u>\$ 27,111,592</u>
Liabilities				
Accounts payable	\$ 26,750,049	\$ 59,782,120	\$ 59,420,577	\$ 27,111,592
Due to other funds	-	31,651	31,651	-
Total Liabilities	<u>\$ 26,750,049</u>	<u>\$ 59,813,771</u>	<u>\$ 59,452,228</u>	<u>\$ 27,111,592</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2015</u>
JUDICIARY CHILD SUPPORT AND PATERNITY FUND				
Assets				
Cash and cash equivalents	\$ 29,759,116	\$ 1,362,811,341	\$ 1,365,265,504	\$ 27,304,953
Total Assets	<u>\$ 29,759,116</u>	<u>\$ 1,362,811,341</u>	<u>\$ 1,365,265,504</u>	<u>\$ 27,304,953</u>
Liabilities				
Accounts payable	\$ 29,759,116	\$ 1,362,811,341	\$ 1,365,265,504	\$ 27,304,953
Total Liabilities	<u>\$ 29,759,116</u>	<u>\$ 1,362,811,341</u>	<u>\$ 1,365,265,504</u>	<u>\$ 27,304,953</u>
JUDICIARY PROBATION FUND				
Assets				
Cash and cash equivalents	\$ 249,209	\$ 58,552,787	\$ 58,691,456	\$ 110,540
Investments				
Cash Management Fund	7,507,518	15,824,901	15,918,900	7,413,519
Total Assets	<u>\$ 7,756,727</u>	<u>\$ 74,377,688</u>	<u>\$ 74,610,356</u>	<u>\$ 7,524,059</u>
Liabilities				
Accounts payable	\$ 7,756,727	\$ 44,966,174	\$ 45,198,842	\$ 7,524,059
Due to other funds	-	8,165	8,165	-
Total Liabilities	<u>\$ 7,756,727</u>	<u>\$ 44,974,339</u>	<u>\$ 45,207,007</u>	<u>\$ 7,524,059</u>
JUDICIARY SPECIAL CIVIL FUND				
Assets				
Cash and cash equivalents	\$ 93,230	\$ 46,002,327	\$ 46,035,094	\$ 60,463
Investments				
Cash Management Fund	2,579,967	13,593,894	12,950,894	3,222,967
Total Assets	<u>\$ 2,673,197</u>	<u>\$ 59,596,221</u>	<u>\$ 58,985,988</u>	<u>\$ 3,283,430</u>
Liabilities				
Accounts payable	\$ 2,673,197	\$ 34,214,184	\$ 33,603,951	\$ 3,283,430
Due to other funds	-	3,194	3,194	-
Total Liabilities	<u>\$ 2,673,197</u>	<u>\$ 34,217,378</u>	<u>\$ 33,607,145</u>	<u>\$ 3,283,430</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2015</u>
LUXURY TAX DEVELOPMENT FUND				
Assets				
Cash and cash equivalents	\$ 411,010	\$ -	\$ -	\$ 411,010
Investments				
Cash Management Fund	5,735,053	7,343	-	5,742,396
Total Assets	<u>\$ 6,146,063</u>	<u>\$ 7,343</u>	<u>\$ -</u>	<u>\$ 6,153,406</u>
Liabilities				
Accounts payable	\$ 6,146,063	\$ 7,343	\$ -	\$ 6,153,406
Total Liabilities	<u>\$ 6,146,063</u>	<u>\$ 7,343</u>	<u>\$ -</u>	<u>\$ 6,153,406</u>
PENSION ADJUSTMENT FUND				
Assets				
Cash and cash equivalents	\$ 634,586	\$ 1,506,789	\$ 1,580,908	\$ 560,467
Investments				
Cash Management Fund	1,616,653	2,301,020	2,079,203	1,838,470
Receivables, net - employers	546,046	1,764,012	1,883,807	426,251
Receivables, net - other	2,449	9,421	11,229	641
Total Assets	<u>\$ 2,799,734</u>	<u>\$ 5,581,242</u>	<u>\$ 5,555,147</u>	<u>\$ 2,825,829</u>
Liabilities				
Accounts payable	\$ 2,726,625	\$ 3,906,317	\$ 3,849,298	\$ 2,783,644
Due to other funds	73,109	42,185	73,109	42,185
Total Liabilities	<u>\$ 2,799,734</u>	<u>\$ 3,948,502</u>	<u>\$ 3,922,407</u>	<u>\$ 2,825,829</u>
RESOURCE RECOVERY INVESTMENT TAX FUND				
Assets				
Cash and cash equivalents	\$ 99,784	\$ -	\$ -	\$ 99,784
Investments				
Cash Management Fund	472,667	605	-	473,272
Total Assets	<u>\$ 572,451</u>	<u>\$ 605</u>	<u>\$ -</u>	<u>\$ 573,056</u>
Liabilities				
Accounts payable	\$ 572,451	\$ 605	\$ -	\$ 573,056
Total Liabilities	<u>\$ 572,451</u>	<u>\$ 605</u>	<u>\$ -</u>	<u>\$ 573,056</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2015</u>
SOLID WASTE SERVICE TAX FUND				
Assets				
Cash and cash equivalents	\$ 81,347	\$ -	\$ -	\$ 81,347
Investments				
Cash Management Fund	929,737	1,190	-	930,927
Total Assets	<u>\$ 1,011,084</u>	<u>\$ 1,190</u>	<u>\$ -</u>	<u>\$ 1,012,274</u>
Liabilities				
Accounts payable	\$ 1,011,084	\$ 1,190	\$ -	\$ 1,012,274
Total Liabilities	<u>\$ 1,011,084</u>	<u>\$ 1,190</u>	<u>\$ -</u>	<u>\$ 1,012,274</u>
WAGE AND HOUR TRUST FUND				
Assets				
Cash and cash equivalents	\$ 2,586,669	\$ 1,708,122	\$ 1,403,013	\$ 2,891,778
Investments				
Cash Management Fund	2,802,810	1,797	-	2,804,607
Total Assets	<u>\$ 5,389,479</u>	<u>\$ 1,709,919</u>	<u>\$ 1,403,013</u>	<u>\$ 5,696,385</u>
Liabilities				
Accounts payable	\$ 5,387,890	\$ 1,708,123	\$ 1,401,425	\$ 5,694,588
Due to other funds	1,589	1,796	1,588	1,797
Total Liabilities	<u>\$ 5,389,479</u>	<u>\$ 1,709,919</u>	<u>\$ 1,403,013</u>	<u>\$ 5,696,385</u>
TOTAL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 36,175,994	\$ 1,737,433,134	\$ 1,741,454,621	\$ 32,154,507
Investments				
Cash Management Fund	85,847,575	413,265,677	407,470,068	91,643,184
Receivables, net - employers	546,046	1,764,012	1,883,807	426,251
Receivables, net - other	696,399	54,483	705,179	45,703
Due from other funds	34,491,346	172,847,389	171,327,475	36,011,260
Total Assets	<u>\$ 157,757,360</u>	<u>\$ 2,325,364,695</u>	<u>\$ 2,322,841,150</u>	<u>\$ 160,280,905</u>
Liabilities				
Accounts payable	\$ 157,678,740	\$ 1,587,133,453	\$ 1,584,750,555	\$ 160,061,638
Due to other funds	78,620	262,276	121,629	219,267
Total Liabilities	<u>\$ 157,757,360</u>	<u>\$ 1,587,395,729</u>	<u>\$ 1,584,872,184</u>	<u>\$ 160,280,905</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
JUNE 30, 2015**

	Alternate Benefit Long-Term Disability Fund	Central Pension Fund	Consolidated Police and Firemen's Pension Fund
ASSETS			
Cash and cash equivalents	\$ -	\$ 44,403	\$ 86,110
Securities lending collateral	-	-	-
Investments			
Cash Management Fund	82,645	769	2,163,866
Common Pension Fund D	-	-	-
Common Pension Fund E	-	-	-
Common Stocks	-	-	-
Mortgages	-	-	-
Domestic Equities	-	-	-
International Equities	-	-	-
Domestic Fixed Income	-	-	-
International Fixed Income	-	-	-
Receivables, net of allowances for uncollectibles			
Members	-	-	-
Employers	-	-	-
Interest and dividends	-	1	8
Due from other funds	-	-	-
Other	1,550,000	-	397,028
Total Assets	1,632,645	45,173	2,647,012
LIABILITIES			
Accounts payable	-	20,369	-
Benefits payable	-	24,704	216,707
Securities lending collateral and rebates payable	-	-	-
Due to other funds	-	100	2,355
Total Liabilities	-	45,173	219,062
NET POSITION			
Held in Trust for Pension Benefits and Other Purposes	\$ 1,632,645	\$ -	\$ 2,427,950

Defined Contribution Retirement Program	Health Benefits Program Fund - Local Education	Health Benefits Program Fund - Local Government	Health Benefits Program Fund - State	Judicial Retirement System
\$ 24,937	\$ 1,183,740	\$ 440,833	\$ 1,064,614	\$ 129,439
-	-	-	-	2,801,022
3,204,914	398,042,381	369,178,243	106,033,357	7,914,882
-	-	-	-	135,248,837
-	-	-	-	70,551,166
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	65,272
-	-	-	-	-
-	-	-	-	146
-	9,424,098	-	25,721,867	298,790
-	54,905,346	84,323,915	1,922,563	3,085,840
<u>3,229,851</u>	<u>463,555,565</u>	<u>453,942,991</u>	<u>134,742,401</u>	<u>220,095,394</u>
-	1,009,677	482,966	2,739,257	210
-	316,738,864	158,984,634	252,824,732	4,362,333
-	-	-	-	2,797,452
<u>1,611</u>	<u>938,240</u>	<u>388,457</u>	<u>796,019</u>	<u>152,028</u>
<u>1,611</u>	<u>318,686,781</u>	<u>159,856,057</u>	<u>256,360,008</u>	<u>7,312,023</u>
<u>\$ 3,228,240</u>	<u>\$ 144,868,784</u>	<u>\$ 294,086,934</u>	<u>\$ (121,617,607)</u>	<u>\$ 212,783,371</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
JUNE 30, 2015

	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>	<u>Prison Officers' Pension Fund</u>
ASSETS			
Cash and cash equivalents	\$ 13,848	\$ 2,282,551	\$ 204,808
Securities lending collateral	-	316,885,258	-
Investments			
Cash Management Fund	21,404,495	243,030,252	6,557,907
Common Pension Fund D	-	15,300,971,183	-
Common Pension Fund E	-	7,535,806,030	-
Common Stocks	-	-	-
Mortgages	-	840,098,565	-
Domestic Equities	1,690,548,942	-	-
International Equities	328,042,823	-	-
Domestic Fixed Income	1,499,328,386	-	-
International Fixed Income	1,142,386	-	-
Receivables, net of allowances for uncollectibles			
Members	-	44,117,500	-
Employers	-	986,166,981	-
Interest and dividends	672,162	3,403,162	4
Due from other funds	-	4,931,677	-
Other	-	343,362,681	54,418
Total Assets	<u>3,541,153,042</u>	<u>25,621,055,840</u>	<u>6,817,137</u>
LIABILITIES			
Accounts payable	1,247,489	4,887,810	708
Benefits payable	-	188,287,436	109,505
Securities lending collateral and rebates payable	-	316,481,308	-
Due to other funds	-	4,540,365	2,356
Total Liabilities	<u>1,247,489</u>	<u>514,196,919</u>	<u>112,569</u>
NET POSITION			
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 3,539,905,553</u>	<u>\$ 25,106,858,921</u>	<u>\$ 6,704,568</u>

<u>Public Employees' Retirement System</u>	<u>State Police Retirement System</u>	<u>Supplemental Annuity Collective Trust</u>	<u>Teachers' Pension and Annuity Fund</u>	<u>Total Pension and Other Employee Benefits Trust Funds</u>
\$ 389,872	\$ 1,218,409	\$ -	\$ 2,305,252	\$ 9,388,816
372,569,991	25,126,289	-	343,449,530	1,060,832,090
321,199,236	29,092,618	905,810	384,497,341	1,893,308,716
17,989,737,785	1,213,236,046	-	16,583,641,041	51,222,834,892
9,007,617,876	625,060,781	-	8,682,210,214	25,921,246,067
-	-	210,119,031	-	210,119,031
-	-	-	-	840,098,565
-	-	-	-	1,690,548,942
-	-	-	-	328,042,823
-	-	-	-	1,499,328,386
-	-	-	-	1,142,386
43,401,844	775	351,636	80,026,029	167,963,056
992,266,837	-	-	28,646,407	2,007,080,225
5,520	151	278,972	3,012	4,363,138
20,632,243	1,302,853	17,480	5,564,972	67,893,980
581,354,843	15,493,707	-	252,704,136	1,339,154,477
<u>29,329,176,047</u>	<u>1,910,531,629</u>	<u>211,672,929</u>	<u>26,363,047,934</u>	<u>88,263,345,590</u>
93,727,796	77,038	559,900	66,386,024	171,139,244
297,134,066	17,172,183	606,445	338,858,007	1,575,319,616
372,095,056	25,094,259	-	343,011,717	1,059,479,792
<u>12,652,223</u>	<u>479,039</u>	<u>3,536</u>	<u>9,994,626</u>	<u>29,950,955</u>
<u>775,609,141</u>	<u>42,822,519</u>	<u>1,169,881</u>	<u>758,250,374</u>	<u>2,835,889,607</u>
<u>\$ 28,553,566,906</u>	<u>\$ 1,867,709,110</u>	<u>\$ 210,503,048</u>	<u>\$ 25,604,797,560</u>	<u>\$ 85,427,455,983</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Alternate Benefit Long-Term Disability Fund</u>	<u>Central Pension Fund</u>	<u>Consolidated Police and Firemen's Pension Fund</u>
ADDITIONS			
Contributions:			
Members	\$ -	\$ -	\$ -
Employers	1,550,000	231,150	9,566
Other	-	22,214	1,568,185
Total Contributions	<u>1,550,000</u>	<u>253,364</u>	<u>1,577,751</u>
Investment Income:			
Net increase (decrease) in fair value of investments	(25)	-	(270)
Interest and dividends	1,656	97	3,157
Total Investment Income	1,631	97	2,887
Less investment expense	-	-	2,689
Net Investment Income	<u>1,631</u>	<u>97</u>	<u>198</u>
Total Additions	<u>1,551,631</u>	<u>253,461</u>	<u>1,577,949</u>
DEDUCTIONS			
Benefit payments	1,550,000	233,290	2,445,627
Refunds of contributions	-	20,171	-
Administrative expense	-	-	8,003
Total Deductions	<u>1,550,000</u>	<u>253,461</u>	<u>2,453,630</u>
Total Changes in Net Assets Held in Trust	1,631	-	(875,681)
Net Position - July 1, 2014	<u>1,631,014</u>	<u>-</u>	<u>3,303,631</u>
Net Position - June 30, 2015	<u>\$ 1,632,645</u>	<u>\$ -</u>	<u>\$ 2,427,950</u>

Defined Contribution Retirement Program	Health Benefits Program Fund - Local Education	Health Benefits Program Fund - Local Government	Health Benefits Program Fund - State	Judicial Retirement System
\$ -	\$ 52,877,798	\$ 52,547,496	\$ 392,058,372	\$ 6,310,124
2,046,770	2,666,415,380	1,279,987,154	1,925,134,226	17,031,026
-	-	-	-	2,081,523
<u>2,046,770</u>	<u>2,719,293,178</u>	<u>1,332,534,650</u>	<u>2,317,192,598</u>	<u>25,422,673</u>
(55)	(12,513)	(10,698)	(4,233)	4,113,081
<u>3,552</u>	<u>455,081</u>	<u>555,525</u>	<u>191,961</u>	<u>4,381,441</u>
3,497	442,568	544,827	187,728	8,494,522
-	-	-	-	18,881
<u>3,497</u>	<u>442,568</u>	<u>544,827</u>	<u>187,728</u>	<u>8,475,641</u>
<u>2,050,267</u>	<u>2,719,735,746</u>	<u>1,333,079,477</u>	<u>2,317,380,326</u>	<u>33,898,314</u>
844,050	2,702,318,282	1,294,747,415	2,293,781,694	52,430,016
-	-	-	-	-
-	4,040,954	1,673,063	3,428,411	168,762
<u>844,050</u>	<u>2,706,359,236</u>	<u>1,296,420,478</u>	<u>2,297,210,105</u>	<u>52,598,778</u>
1,206,217	13,376,510	36,658,999	20,170,221	(18,700,464)
<u>2,022,023</u>	<u>131,492,274</u>	<u>257,427,935</u>	<u>(141,787,828)</u>	<u>231,483,835</u>
<u>\$ 3,228,240</u>	<u>\$ 144,868,784</u>	<u>\$ 294,086,934</u>	<u>\$ (121,617,607)</u>	<u>\$ 212,783,371</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>	<u>Prison Officers' Pension Fund</u>
ADDITIONS			
Contributions:			
Members	\$ 186,999,797	\$ 386,991,641	\$ -
Employers	-	959,814,917	-
Other	-	26,963,211	698,360
Total Contributions	<u>186,999,797</u>	<u>1,373,769,769</u>	<u>698,360</u>
Investment Income:			
Net increase (decrease) in fair value of investments	122,980,412	372,976,317	(452)
Interest and dividends	<u>10,368,147</u>	<u>551,216,608</u>	<u>8,776</u>
Total Investment Income	133,348,559	924,192,925	8,324
Less investment expense	<u>206,528</u>	<u>1,594,249</u>	<u>1,969</u>
Net Investment Income	<u>133,142,031</u>	<u>922,598,676</u>	<u>6,355</u>
Total Additions	<u>320,141,828</u>	<u>2,296,368,445</u>	<u>704,715</u>
DEDUCTIONS			
Benefit payments	175,989,353	2,197,072,186	1,377,505
Refunds of contributions	-	8,392,111	-
Administrative expense	<u>464,129</u>	<u>4,531,012</u>	<u>5,843</u>
Total Deductions	<u>176,453,482</u>	<u>2,209,995,309</u>	<u>1,383,348</u>
Total Changes in Net Assets Held in Trust	143,688,346	86,373,136	(678,633)
Net Position - July 1, 2014	<u>3,396,217,207</u>	<u>25,020,485,785</u>	<u>7,383,201</u>
Net Position - June 30, 2015	<u>\$ 3,539,905,553</u>	<u>\$ 25,106,858,921</u>	<u>\$ 6,704,568</u>

<u>Public Employees' Retirement System</u>	<u>State Police Retirement System</u>	<u>Supplemental Annuity Collective Trust</u>	<u>Teachers' Pension and Annuity Fund</u>	<u>Total Pension and Other Employee Benefits Trust Funds</u>
\$ 805,232,235	\$ 22,315,431	\$ 6,003,908	\$ 740,296,265	\$ 2,651,633,067
1,085,237,214	38,527,297	-	540,603,535	8,516,588,235
10,496,496	222,557	-	4,476,040	46,528,586
<u>1,900,965,945</u>	<u>61,065,285</u>	<u>6,003,908</u>	<u>1,285,375,840</u>	<u>11,214,749,888</u>
492,515,109	35,950,418	11,940,482	512,147,543	1,552,595,116
<u>633,521,190</u>	<u>39,695,724</u>	<u>4,515,559</u>	<u>558,668,862</u>	<u>1,803,587,336</u>
1,126,036,299	75,646,142	16,456,041	1,070,816,405	3,356,182,452
<u>8,209,186</u>	<u>113,363</u>	<u>-</u>	<u>4,753,479</u>	<u>14,900,344</u>
<u>1,117,827,113</u>	<u>75,532,779</u>	<u>16,456,041</u>	<u>1,066,062,926</u>	<u>3,341,282,108</u>
<u>3,018,793,058</u>	<u>136,598,064</u>	<u>22,459,949</u>	<u>2,351,438,766</u>	<u>14,556,031,996</u>
3,303,159,729	206,409,675	20,710,344	3,957,207,798	16,210,276,964
137,886,336	83,950	-	57,795,789	204,178,357
<u>23,761,860</u>	<u>351,723</u>	<u>-</u>	<u>13,890,080</u>	<u>52,323,840</u>
<u>3,464,807,925</u>	<u>206,845,348</u>	<u>20,710,344</u>	<u>4,028,893,667</u>	<u>16,466,779,161</u>
(446,014,867)	(70,247,284)	1,749,605	(1,677,454,901)	(1,910,747,165)
<u>28,999,581,773</u>	<u>1,937,956,394</u>	<u>208,753,443</u>	<u>27,282,252,461</u>	<u>87,338,203,148</u>
<u>\$ 28,553,566,906</u>	<u>\$ 1,867,709,110</u>	<u>\$ 210,503,048</u>	<u>\$ 25,604,797,560</u>	<u>\$ 85,427,455,983</u>

**STATE OF NEW JERSEY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 JUNE 30, 2015**

	Insurance Annuity Trust Fund	Motor Vehicle Security Responsibility Fund
ASSETS		
Cash and cash equivalents	\$ 100	\$ 27,993
Investments		
Cash Management Fund	180,985	234,857
Total Assets	181,085	262,850
LIABILITIES		
Accounts payable	-	-
Due to other funds	-	300
Total Liabilities	-	300
NET POSITION		
Held in Trust for Pension Benefits and Other Purposes	\$ 181,085	\$ 262,550

<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
\$ 1,226,954	\$ 69,942	\$ 1,324,989
5,275,440	6,820,798	12,512,080
<u>6,502,394</u>	<u>6,890,740</u>	<u>13,837,069</u>
4,258,437	-	4,258,437
119,223	28,337	147,860
<u>4,377,660</u>	<u>28,337</u>	<u>4,406,297</u>
<u>\$ 2,124,734</u>	<u>\$ 6,862,403</u>	<u>\$ 9,430,772</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Insurance Annuity Trust Fund	Motor Vehicle Security Responsibility Fund
ADDITIONS		
Investment income:		
Interest and dividends	\$ 224	\$ 300
Total Investment Income	224	300
Miscellaneous	6,000	-
Total Additions	6,224	300
DEDUCTIONS		
Refunds and transfers to other systems	-	300
Payments in accordance with trust agreements	-	-
Total Deductions	-	300
Total Changes in Net Position Held in Trust	6,224	-
Net Position - July 1, 2014	174,861	262,550
Net Position - June 30, 2015	\$ 181,085	\$ 262,550

<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
\$ 6,842	\$ 8,724	\$ 16,090
6,842	8,724	16,090
<u>29,806</u>	<u>37,756</u>	<u>73,562</u>
<u>36,648</u>	<u>46,480</u>	<u>89,652</u>
-	5,741	6,041
<u>105,573</u>	<u>761,326</u>	<u>866,899</u>
<u>105,573</u>	<u>767,067</u>	<u>872,940</u>
(68,925)	(720,587)	(783,288)
<u>2,193,659</u>	<u>7,582,990</u>	<u>10,214,060</u>
<u>\$ 2,124,734</u>	<u>\$ 6,862,403</u>	<u>\$ 9,430,772</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS
JUNE 30, 2015

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 2,217,342,518	\$ 560,291,397	\$ 2,777,633,915
Investments	5,022,872,136	397,778,536	5,420,650,672
Receivables, net of allowances for uncollectibles			
Federal government	71,647,877	48,595,158	120,243,035
Loans	127,140,623	2,892,717	130,033,340
Mortgages	87,559,000	-	87,559,000
Other	131,876,310	134,642,718	266,519,028
Due from external parties	24,824,548	17,438,984	42,263,532
Inventories	17,840,908	-	17,840,908
Other	71,163,535	155,737,655	226,901,190
Total Current Assets	<u>7,772,267,455</u>	<u>1,317,377,165</u>	<u>9,089,644,620</u>
Noncurrent Assets			
Investments	697,207,090	944,028,564	1,641,235,654
Receivables, net of allowances for uncollectibles			
Loans	2,354,686,247	17,313,381	2,371,999,628
Mortgages	2,148,859,455	3,682,000	2,152,541,455
Other	16,842,047	50,204,652	67,046,699
Capital assets - nondepreciated	792,306,009	695,880,231	1,488,186,240
Capital assets - depreciated, net	1,405,627,137	3,567,890,967	4,973,518,104
Other	87,726,356	127,120,737	214,847,093
Total Noncurrent Assets	<u>7,503,254,341</u>	<u>5,406,120,532</u>	<u>12,909,374,873</u>
Deferred Outflows of Resources	<u>127,557,093</u>	<u>112,448,742</u>	<u>240,005,835</u>
Total Assets and Deferred Outflows of Resources	<u>15,403,078,889</u>	<u>6,835,946,439</u>	<u>22,239,025,328</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	185,860,958	229,844,904	415,705,862
Due to external parties	48,912,818	1,035,493	49,948,311
Interest payable	51,769,556	26,776,544	78,546,100
Unearned revenue	58,725,646	113,303,252	172,028,898
Current portion of long-term obligations	316,826,644	96,118,624	412,945,268
Other	268,838,438	48,768,705	317,607,143
Total Current Liabilities	<u>930,934,060</u>	<u>515,847,522</u>	<u>1,446,781,582</u>
Noncurrent liabilities			
Net pension liability	413,286,207	1,292,702,334	1,705,988,541
Net OPEB obligation	158,498,973	-	158,498,973
Derivative instrument liability	96,154,943	-	96,154,943
Other	6,353,535,747	3,111,960,083	9,465,495,830
Total Noncurrent Liabilities	<u>7,021,475,870</u>	<u>4,404,662,417</u>	<u>11,426,138,287</u>
Deferred Inflows of Resources	<u>18,764,016</u>	<u>262,405,950</u>	<u>281,169,966</u>
Total Liabilities and Deferred Inflows of Resources	<u>7,971,173,946</u>	<u>5,182,915,889</u>	<u>13,154,089,835</u>
NET POSITION			
Net investment in capital assets	1,101,706,587	1,195,789,857	2,297,496,444
Restricted for:			
Capital projects	19,887,632	93,914,750	113,802,382
Debt service	835,849,749	81,970,180	917,819,929
Other purposes	4,938,610,108	565,108,639	5,503,718,747
Unrestricted	<u>535,850,867</u>	<u>(283,752,876)</u>	<u>252,097,991</u>
Total Net Position	<u>\$ 7,431,904,943</u>	<u>\$ 1,653,030,550</u>	<u>\$ 9,084,935,493</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
Expenses	\$ 3,135,361,307	\$ 2,527,295,025	\$ 5,662,656,332
 Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	1,028,274,286	1,300,742,165	2,329,016,451
Operating grants and contributions	698,897,034	886,499,214	1,585,396,248
Capital grants and contributions	<u>1,366,007,523</u>	<u>159,227,069</u>	<u>1,525,234,592</u>
Net (Expense) Revenue	<u>(42,182,464)</u>	<u>(180,826,577)</u>	<u>(223,009,041)</u>
 General Revenue			
Payments from State	<u>199,428,920</u>	<u>354,219,520</u>	<u>553,648,440</u>
Total General Revenue	<u>199,428,920</u>	<u>354,219,520</u>	<u>553,648,440</u>
 Change in Net Position	 157,246,456	 173,392,943	 330,639,399
 Net Position - Beginning of Year (Restated)	 <u>7,274,658,487</u>	 <u>1,479,637,607</u>	 <u>8,754,296,094</u>
Net Position - End of Year	<u>\$ 7,431,904,943</u>	<u>\$ 1,653,030,550</u>	<u>\$ 9,084,935,493</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES
JUNE 30, 2015

	Casino Reinvestment Development Authority	Higher Education Student Assistance Authority	New Jersey Economic Development Authority
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 313,017,903	\$ 584,612,932	\$ 99,682,866
Investments	39,184,293	4,753,136,615	57,764,007
Receivables, net of allowances for uncollectibles			
Federal government	-	6,118,751	-
Loans	-	85,911,177	21,342,233
Mortgages	-	-	-
Other	24,934,442	71,697,838	-
Due from external parties	-	482,461	-
Inventories	-	-	-
Other	-	-	772,988
Total Current Assets	377,136,638	5,501,959,774	179,562,094
Noncurrent Assets			
Investments	-	-	160,669,497
Receivables, net of allowances for uncollectibles			
Loans	9,495,536	1,925,935,582	133,251,714
Mortgages	49,795,455	-	-
Other	-	-	-
Capital assets - nondepreciated	189,304,559	-	27,585,410
Capital assets - depreciated, net	331,953,897	1,949,654	63,786,373
Other	14,914,786	-	777,570
Total Noncurrent Assets	595,464,233	1,927,885,236	386,070,564
Deferred Outflows of Resources	-	4,814,943	-
Total Assets and Deferred Outflows of Resources	972,600,871	7,434,659,953	565,632,658
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	24,197,660	12,661,284	3,571,463
Due to external parties	-	65,119	-
Interest payable	13,867,305	9,145,584	132,601
Unearned revenue	5,666,671	-	1,367,914
Current portion of long-term obligations	28,386,744	143,200,000	448,042
Other	-	4,410,329	7,701,094
Total Current Liabilities	72,118,380	169,482,316	13,221,114
Noncurrent Liabilities			
Net pension liability	-	-	-
Net OPEB obligation	-	-	-
Derivative instrument liability	-	4,814,943	-
Other	575,234,719	2,286,428,174	23,306,627
Total Noncurrent Liabilities	575,234,719	2,291,243,117	23,306,627
Deferred Inflows of Resources	-	-	-
Total Liabilities and Deferred Inflows of Resources	647,353,099	2,460,725,433	36,527,741
NET POSITION			
Net investment in capital assets	316,848,731	-	87,235,047
Restricted for:			
Capital projects	-	-	-
Debt service	52,999,767	213,558,309	-
Other purposes	739,235	4,760,376,211	22,420,545
Unrestricted	(45,339,961)	-	419,449,325
Total Net Position	\$ 325,247,772	\$ 4,973,934,520	\$ 529,104,917

<u>New Jersey Educational Facilities Authority</u>	<u>New Jersey Environmental Infrastructure Trust</u>	<u>New Jersey Health Care Facilities Financing Authority</u>	<u>New Jersey Housing and Mortgage Finance Agency</u>
\$ 96,109	\$ 128,269,893	\$ 7,940,000	\$ 767,462,000
6,997,322	40,566,135	-	22,618,000
-	-	-	-
-	3,938,213	286,000	1,008,000
-	-	-	87,559,000
-	-	2,086,000	5,773,000
710,023	-	-	3,175,000
-	-	-	-
22,574	2,692,968	3,341,000	45,400,000
<u>7,826,028</u>	<u>175,467,209</u>	<u>13,653,000</u>	<u>932,995,000</u>
-	80,239,632	-	382,162,000
-	9,100,825	333,000	263,054,000
-	-	-	2,099,064,000
-	-	-	156,000
-	-	-	1,225,000
60,084	197,058	28,000	7,803,000
-	-	-	72,034,000
<u>60,084</u>	<u>89,537,515</u>	<u>361,000</u>	<u>2,825,498,000</u>
-	-	-	90,623,000
<u>7,886,112</u>	<u>265,004,724</u>	<u>14,014,000</u>	<u>3,849,116,000</u>
192,422	2,035,070	364,000	6,666,000
-	-	-	21,411,000
-	-	-	17,951,000
-	-	1,887,000	-
-	-	-	78,620,000
-	-	-	228,792,000
<u>192,422</u>	<u>2,035,070</u>	<u>2,251,000</u>	<u>353,440,000</u>
-	-	-	-
732,581	-	-	63,107,000
-	-	-	91,340,000
<u>22,631</u>	<u>-</u>	<u>-</u>	<u>2,468,408,000</u>
<u>755,212</u>	<u>-</u>	<u>-</u>	<u>2,622,855,000</u>
-	-	-	932,000
<u>947,634</u>	<u>2,035,070</u>	<u>2,251,000</u>	<u>2,977,227,000</u>
60,084	197,058	28,000	9,028,000
-	-	-	-
-	111,278,001	-	369,938,000
-	113,076,857	-	10,945,000
6,878,394	38,417,738	11,735,000	481,978,000
<u>\$ 6,938,478</u>	<u>\$ 262,969,654</u>	<u>\$ 11,763,000</u>	<u>\$ 871,889,000</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
JUNE 30, 2015

	<u>New Jersey Meadowlands Commission</u>	<u>New Jersey Redevelopment Authority</u>	<u>New Jersey Sports and Exposition Authority</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 12,502,748	\$ 5,054,361	\$ 7,176,000
Investments	18,478,929	-	486,000
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	-	2,250,000	-
Mortgages	-	-	-
Other	2,994,035	18,877	5,756,000
Due from external parties	1,305,554	55,583	177,000
Inventories	-	-	-
Other	-	-	715,000
Total Current Assets	<u>35,281,266</u>	<u>7,378,821</u>	<u>14,310,000</u>
Noncurrent Assets			
Investments	4,890,205	22,545,585	-
Receivables, net of allowances for uncollectibles			
Loans	-	13,515,590	-
Mortgages	-	-	-
Other	-	3,378,047	13,308,000
Capital assets - nondepreciated	25,440,810	-	162,346,000
Capital assets - depreciated, net	7,790,721	12,940	112,791,000
Other	-	-	-
Total Noncurrent Assets	<u>38,121,736</u>	<u>39,452,162</u>	<u>288,445,000</u>
Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>73,403,002</u>	<u>46,830,983</u>	<u>302,755,000</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	2,565,862	47,539	8,510,000
Due to external parties	-	317,214	-
Interest payable	-	-	622,000
Unearned revenue	1,337,812	-	43,776,000
Current portion of long-term obligations	-	-	-
Other	2,760,155	1,612,651	46,000
Total Current Liabilities	<u>6,663,829</u>	<u>1,977,404</u>	<u>52,954,000</u>
Noncurrent Liabilities			
Net pension liability	942,272	-	46,411,401
Net OPEB obligation	8,982,115	-	-
Derivative instrument liability	-	-	-
Other	2,604,785	-	16,359,599
Total Noncurrent Liabilities	<u>12,529,172</u>	<u>-</u>	<u>62,771,000</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Deferred Inflows of Resources	<u>19,193,001</u>	<u>1,977,404</u>	<u>115,725,000</u>
NET POSITION			
Net investment in capital assets	33,231,531	12,940	285,956,000
Restricted for:			
Capital projects	2,719,762	17,002,201	-
Debt service	-	-	-
Other purposes	16,464,893	-	486,000
Unrestricted	1,793,815	27,838,438	(99,412,000)
Total Net Position	<u>\$ 54,210,001</u>	<u>\$ 44,853,579</u>	<u>\$ 187,030,000</u>

<u>New Jersey Water Supply Authority</u>	<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 41,674,228	\$ 80,580,597	\$ 71,357,881	\$ 97,915,000	\$ 2,217,342,518
7,840,414	4,895,993	70,279,428	625,000	5,022,872,136
-	-	209,126	65,320,000	71,647,877
-	-	12,405,000	-	127,140,623
-	-	-	-	87,559,000
4,248,812	6,291,621	6,219,685	1,856,000	131,876,310
-	18,918,927	-	-	24,824,548
-	1,456,922	115,986	16,268,000	17,840,908
1,026,563	213,617	2,538,825	14,440,000	71,163,535
<u>54,790,017</u>	<u>112,357,677</u>	<u>163,125,931</u>	<u>196,424,000</u>	<u>7,772,267,455</u>
11,824,171	-	-	34,876,000	697,207,090
-	-	-	-	2,354,686,247
-	-	-	-	2,148,859,455
-	-	-	-	16,842,047
25,566,853	156,910,992	203,926,385	-	792,306,009
115,670,540	99,500,457	460,686,413	203,397,000	1,405,627,137
-	-	-	-	87,726,356
<u>153,061,564</u>	<u>256,411,449</u>	<u>664,612,798</u>	<u>238,273,000</u>	<u>7,503,254,341</u>
1,280,619	-	2,024,531	28,814,000	127,557,093
<u>209,132,200</u>	<u>368,769,126</u>	<u>829,763,260</u>	<u>463,511,000</u>	<u>15,403,078,889</u>
1,998,587	34,692,908	7,761,163	80,597,000	185,860,958
-	209,151	208,334	26,702,000	48,912,818
-	7,431,746	2,619,320	-	51,769,556
3,110,567	-	412,682	1,167,000	58,725,646
3,930,734	10,080,000	10,331,124	41,830,000	316,826,644
-	1,300,000	10,247,209	11,969,000	268,838,438
<u>9,039,888</u>	<u>53,713,805</u>	<u>31,579,832</u>	<u>162,265,000</u>	<u>930,934,060</u>
18,141,342	1,180,192	-	346,611,000	413,286,207
-	-	85,677,277	-	158,498,973
-	-	-	-	96,154,943
<u>71,231,389</u>	<u>256,910,000</u>	<u>467,513,823</u>	<u>185,516,000</u>	<u>6,353,535,747</u>
89,372,731	258,090,192	553,191,100	532,127,000	7,021,475,870
2,623,839	4,688,177	-	10,520,000	18,764,016
<u>101,036,458</u>	<u>316,492,174</u>	<u>584,770,932</u>	<u>704,912,000</u>	<u>7,971,173,946</u>
91,638,454	9,925,716	219,056,026	48,489,000	1,101,706,587
-	-	165,669	-	19,887,632
9,229,092	24,759,830	52,363,750	1,723,000	835,849,749
-	1,456,922	12,644,445	-	4,938,610,108
7,228,196	16,134,484	(39,237,562)	(291,613,000)	535,850,867
<u>\$ 108,095,742</u>	<u>\$ 52,276,952</u>	<u>\$ 244,992,328</u>	<u>\$ (241,401,000)</u>	<u>\$ 7,431,904,943</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Casino Reinvestment Development Authority</u>	<u>Higher Education Student Assistance Authority</u>	<u>New Jersey Economic Development Authority</u>
Expenses	\$ 151,774,687	\$ 1,453,548,010	\$ 143,903,229
 Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	76,650,034	21,468,176	30,498,859
Operating grants and contributions	83,315,237	323,557,207	94,594,641
Capital grants and contributions	-	1,352,722,257	-
Net (Expense) Revenue	<u>8,190,584</u>	<u>244,199,630</u>	<u>(18,809,729)</u>
 General Revenue			
Payments from State	-	-	12,906,993
Total General Revenue	<u>-</u>	<u>-</u>	<u>12,906,993</u>
 Change in Net Position	 8,190,584	 244,199,630	 (5,902,736)
 Net Position - Beginning of Year (Restated)	 <u>317,057,188</u>	 <u>4,729,734,890</u>	 <u>535,007,653</u>
Net Position - End of Year	<u>\$ 325,247,772</u>	<u>\$ 4,973,934,520</u>	<u>\$ 529,104,917</u>

<u>New Jersey Educational Facilities Authority</u>	<u>New Jersey Environmental Infrastructure Trust</u>	<u>New Jersey Health Care Facilities Financing Authority</u>	<u>New Jersey Housing and Mortgage Finance Agency</u>
\$ 2,246,945	\$ 5,433,209	\$ 5,997,000	\$ 368,379,000
3,581,441	6,247,559	4,038,000	169,240,000
2,830	(58,109,338)	1,857,000	212,522,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,337,326</u>	<u>(57,294,988)</u>	<u>(102,000)</u>	<u>13,383,000</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,337,326	(57,294,988)	(102,000)	13,383,000
<u>5,601,152</u>	<u>320,264,642</u>	<u>11,865,000</u>	<u>858,506,000</u>
<u>\$ 6,938,478</u>	<u>\$ 262,969,654</u>	<u>\$ 11,763,000</u>	<u>\$ 871,889,000</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>New Jersey Meadowlands Commission</u>	<u>New Jersey Redevelopment Authority</u>	<u>New Jersey Sports and Exposition Authority</u>
Expenses	\$ 42,710,388	\$ 2,667,826	\$ 90,062,000
 Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	32,725,461	201,103	53,481,000
Operating grants and contributions	4,790,121	1,016,779	3,766,000
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>
Net (Expense) Revenue	<u>(5,194,806)</u>	<u>(1,449,944)</u>	<u>(32,815,000)</u>
 General Revenue			
Payments from State	<u>-</u>	<u>-</u>	<u>28,229,000</u>
Total General Revenue	<u>-</u>	<u>-</u>	<u>28,229,000</u>
 Change in Net Position	 (5,194,806)	 (1,449,944)	 (4,586,000)
 Net Position - Beginning of Year (Restated)	 <u>59,404,807</u>	 <u>46,303,523</u>	 <u>191,616,000</u>
Net Position - End of Year	<u>\$ 54,210,001</u>	<u>\$ 44,853,579</u>	<u>\$ 187,030,000</u>

<u>New Jersey Water Supply Authority</u>	<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 23,590,080	\$ 48,492,668	\$ 152,004,265	\$ 644,552,000	\$ 3,135,361,307
27,114,139	27,576,604	105,082,910	470,369,000	1,028,274,286
228,348	4,764,267	5,553,942	21,038,000	698,897,034
-	5,100,224	8,185,042	-	1,366,007,523
<u>3,752,407</u>	<u>(11,051,573)</u>	<u>(33,182,371)</u>	<u>(153,145,000)</u>	<u>(42,182,464)</u>
-	18,918,927	-	139,374,000	199,428,920
-	18,918,927	-	139,374,000	199,428,920
3,752,407	7,867,354	(33,182,371)	(13,771,000)	157,246,456
<u>104,343,335</u>	<u>44,409,598</u>	<u>278,174,699</u>	<u>(227,630,000)</u>	<u>7,274,658,487</u>
<u>\$ 108,095,742</u>	<u>\$ 52,276,952</u>	<u>\$ 244,992,328</u>	<u>\$ (241,401,000)</u>	<u>\$ 7,431,904,943</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES
JUNE 30, 2015

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 41,143,000	\$ 132,421,258	\$ 57,960,281
Investments	55,685,000	30,179,455	155,754,314
Receivables, net of allowances for uncollectibles			
Federal government	-	2,577,607	3,754,829
Loans	851,000	248,448	442,021
Other	13,327,000	12,912,072	23,782,101
Due from external parties	-	2,775,842	2,500,070
Other	20,810,000	4,776,334	1,766,189
Total Current Assets	<u>131,816,000</u>	<u>185,891,016</u>	<u>245,959,805</u>
Noncurrent Assets			
Investments	50,715,000	8,698,199	180,358,775
Receivables, net of allowances for uncollectibles			
Loans	3,022,000	1,516,895	3,363,240
Mortgages	-	-	-
Other	-	279,138	4,865,432
Capital assets - nondepreciated	59,534,000	56,938,486	211,874,112
Capital assets - depreciated, net	541,939,000	422,431,516	645,627,791
Other	41,448,000	1,959,049	3,538,919
Total Noncurrent Assets	<u>696,658,000</u>	<u>491,823,283</u>	<u>1,049,628,269</u>
Deferred Outflows of Resources	<u>25,893,000</u>	<u>18,823,748</u>	<u>8,913,594</u>
Total Assets and Deferred Outflows of Resources	<u>854,367,000</u>	<u>696,538,047</u>	<u>1,304,501,668</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	37,420,000	18,507,469	28,535,810
Due to external parties	-	-	-
Interest payable	-	6,574,998	10,835,546
Unearned revenue	2,224,000	15,233,001	23,322,171
Current portion of long-term obligations	12,926,000	11,120,040	15,514,027
Other	5,062,000	3,334,374	6,509,836
Total Current Liabilities	<u>57,632,000</u>	<u>54,769,882</u>	<u>84,717,390</u>
Noncurrent liabilities			
Net pension liability	117,547,000	135,350,418	160,488,033
Other	382,900,000	343,307,597	478,106,090
Total Noncurrent Liabilities	<u>500,447,000</u>	<u>478,658,015</u>	<u>638,594,123</u>
Deferred Inflows of Resources	<u>3,537,000</u>	<u>9,507,517</u>	<u>215,675,197</u>
Total Liabilities and Deferred Inflows of Resources	<u>561,616,000</u>	<u>542,935,414</u>	<u>938,986,710</u>
NET POSITION			
Net investment in capital assets	251,027,000	148,164,820	146,681,957
Restricted for:			
Capital projects	2,086,000	41,131,750	-
Debt service	8,996,000	6,607,509	20,495,578
Other purposes	27,252,000	30,850,381	187,159,294
Unrestricted	<u>3,390,000</u>	<u>(73,151,827)</u>	<u>11,178,129</u>
Total Net Position	<u>\$ 292,751,000</u>	<u>\$ 153,602,633</u>	<u>\$ 365,514,958</u>

<u>New Jersey City University</u>	<u>New Jersey Institute of Technology</u>	<u>Ramapo College of New Jersey</u>	<u>Rowan University</u>	<u>Stockton University</u>
\$ 14,107,000	\$ 60,660,000	\$ 63,944,000	\$ 55,444,819	\$ 10,088,464
18,206,000	21,821,000	37,049,000	613,272	10,080,539
-	22,442,000	-	17,446,521	563,208
-	289,000	-	-	283,212
12,637,000	4,491,000	5,497,000	27,179,542	10,818,050
-	4,404,000	-	2,949,465	-
14,471,000	1,636,000	115,000	79,526,943	32,255,132
<u>59,421,000</u>	<u>115,743,000</u>	<u>106,605,000</u>	<u>183,160,562</u>	<u>64,088,605</u>
94,373,000	269,191,000	18,988,000	221,415,300	85,627,626
-	1,981,000	755,000	4,311,622	1,980,948
-	3,682,000	-	-	-
743,000	40,681,000	-	1,344,486	2,291,596
75,288,000	-	87,882,000	122,724,946	27,669,179
152,914,000	338,984,000	235,854,000	574,211,892	287,924,253
-	391,000	3,733,000	63,502,105	12,548,664
<u>323,318,000</u>	<u>654,910,000</u>	<u>347,212,000</u>	<u>987,510,351</u>	<u>418,042,266</u>
<u>4,915,000</u>	<u>6,534,000</u>	<u>3,426,000</u>	<u>30,564,902</u>	<u>6,980,614</u>
<u>387,654,000</u>	<u>777,187,000</u>	<u>457,243,000</u>	<u>1,201,235,815</u>	<u>489,111,485</u>
10,164,000	15,591,000	17,752,000	49,397,201	22,782,302
-	1,007,000	-	-	-
3,707,000	5,659,000	-	-	-
1,731,000	10,714,000	4,419,000	26,829,313	12,723,221
4,218,000	12,013,000	7,496,000	17,897,068	6,393,555
9,391,000	11,756,000	3,472,000	17,450	4,551,442
<u>29,211,000</u>	<u>56,740,000</u>	<u>33,139,000</u>	<u>94,141,032</u>	<u>46,450,520</u>
114,911,000	109,736,000	78,354,000	252,667,144	135,883,399
232,805,000	354,988,000	250,027,000	652,471,150	237,593,124
<u>347,716,000</u>	<u>464,724,000</u>	<u>328,381,000</u>	<u>905,138,294</u>	<u>373,476,523</u>
3,915,000	4,571,000	2,378,000	7,827,117	5,977,088
<u>380,842,000</u>	<u>526,035,000</u>	<u>363,898,000</u>	<u>1,007,106,443</u>	<u>425,904,131</u>
60,306,000	118,359,000	25,981,000	118,747,662	79,560,426
-	50,697,000	-	-	-
5,372,000	6,275,000	-	22,001,730	5,647,337
12,659,000	90,430,000	21,973,000	141,457,456	27,188,753
(71,525,000)	(14,609,000)	45,391,000	(88,077,476)	(49,189,162)
<u>\$ 6,812,000</u>	<u>\$ 251,152,000</u>	<u>\$ 93,345,000</u>	<u>\$ 194,129,372</u>	<u>\$ 63,207,354</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
JUNE 30, 2015

	<u>Thomas Edison State College</u>	<u>The William Paterson University of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 11,963,174	\$ 112,559,401	\$ 560,291,397
Investments	39,710,143	28,679,813	397,778,536
Receivables, net of allowances for uncollectibles			
Federal government	618,321	1,192,672	48,595,158
Loans	-	779,036	2,892,717
Other	7,608,801	16,390,152	134,642,718
Due from external parties	3,716,570	1,093,037	17,438,984
Other	379,072	1,985	155,737,655
Total Current Assets	<u>63,996,081</u>	<u>160,696,096</u>	<u>1,317,377,165</u>
Noncurrent Assets			
Investments	14,661,664	-	944,028,564
Receivables, net of allowances for uncollectibles			
Loans	-	382,676	17,313,381
Mortgages	-	-	3,682,000
Other	-	-	50,204,652
Capital assets - nondepreciated	18,044,896	35,924,612	695,880,231
Capital assets - depreciated, net	38,052,381	329,952,134	3,567,890,967
Other	-	-	127,120,737
Total Noncurrent Assets	<u>70,758,941</u>	<u>366,259,422</u>	<u>5,406,120,532</u>
Deferred Outflows of Resources	<u>2,175,387</u>	<u>4,222,497</u>	<u>112,448,742</u>
Total Assets and Deferred Outflows of Resources	<u>136,930,409</u>	<u>531,178,015</u>	<u>6,835,946,439</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	9,852,696	19,842,426	229,844,904
Due to external parties	28,493	-	1,035,493
Interest payable	-	-	26,776,544
Unearned revenue	10,341,623	5,765,923	113,303,252
Current portion of long-term obligations	1,314,888	7,226,046	96,118,624
Other	1,849,412	2,825,191	48,768,705
Total Current Liabilities	<u>23,387,112</u>	<u>35,659,586</u>	<u>515,847,522</u>
Noncurrent liabilities			
Net pension liability	53,004,071	134,761,269	1,292,702,334
Other	14,789,419	164,972,703	3,111,960,083
Total Noncurrent Liabilities	<u>67,793,490</u>	<u>299,733,972</u>	<u>4,404,662,417</u>
Deferred Inflows of Resources	<u>3,007,593</u>	<u>6,010,438</u>	<u>262,405,950</u>
Total Liabilities and Deferred Inflows of Resources	<u>94,188,195</u>	<u>341,403,996</u>	<u>5,182,915,889</u>
NET POSITION			
Net investment in capital assets	47,878,499	199,083,493	1,195,789,857
Restricted for:			
Capital projects	-	-	93,914,750
Debt service	-	6,575,026	81,970,180
Other purposes	7,446,453	18,692,302	565,108,639
Unrestricted	<u>(12,582,738)</u>	<u>(34,576,802)</u>	<u>(283,752,876)</u>
Total Net Position	<u>\$ 42,742,214</u>	<u>\$ 189,774,019</u>	<u>\$ 1,653,030,550</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
Expenses	\$ 227,181,000	\$ 235,866,592	\$ 395,638,828
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	146,701,000	125,885,831	245,649,688
Operating grants and contributions	49,359,000	89,467,419	116,873,706
Capital grants and contributions	<u>16,560,000</u>	<u>-</u>	<u>56,930,436</u>
Net (Expense) Revenue	<u>(14,561,000)</u>	<u>(20,513,342)</u>	<u>23,815,002</u>
General Revenue			
Payments from State	<u>29,317,000</u>	<u>56,276,439</u>	<u>38,613,000</u>
Total General Revenue	<u>29,317,000</u>	<u>56,276,439</u>	<u>38,613,000</u>
Change in Net Position	14,756,000	35,763,097	62,428,002
Net Position - Beginning of Year (Restated)	<u>277,995,000</u>	<u>117,839,536</u>	<u>303,086,956</u>
Net Position - End of Year	<u>\$ 292,751,000</u>	<u>\$ 153,602,633</u>	<u>\$ 365,514,958</u>

<u>New Jersey City University</u>	<u>New Jersey Institute of Technology</u>	<u>Ramapo College of New Jersey</u>	<u>Rowan University</u>	<u>Stockton University</u>
\$ 163,084,000	\$ 314,324,000	\$ 144,220,000	\$ 492,284,076	\$ 232,457,600
61,500,000	140,373,000	113,412,000	203,799,031	100,573,479
68,393,000	149,639,000	21,918,000	184,218,634	95,777,743
<u>3,165,000</u>	<u>21,470,000</u>	<u>16,864,000</u>	<u>15,155,171</u>	<u>5,041,285</u>
<u>(30,026,000)</u>	<u>(2,842,000)</u>	<u>7,974,000</u>	<u>(89,111,240)</u>	<u>(31,065,093)</u>
<u>26,056,000</u>	<u>37,696,000</u>	<u>16,130,000</u>	<u>88,792,000</u>	<u>19,839,000</u>
<u>26,056,000</u>	<u>37,696,000</u>	<u>16,130,000</u>	<u>88,792,000</u>	<u>19,839,000</u>
(3,970,000)	34,854,000	24,104,000	(319,240)	(11,226,093)
<u>10,782,000</u>	<u>216,298,000</u>	<u>69,241,000</u>	<u>194,448,612</u>	<u>74,433,447</u>
<u>\$ 6,812,000</u>	<u>\$ 251,152,000</u>	<u>\$ 93,345,000</u>	<u>\$ 194,129,372</u>	<u>\$ 63,207,354</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Thomas Edison State College</u>	<u>The William Patterson University of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
Expenses	\$ 95,501,655	\$ 226,737,274	\$ 2,527,295,025
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	50,620,422	112,227,714	1,300,742,165
Operating grants and contributions	34,533,364	76,319,348	886,499,214
Capital grants and contributions	<u>8,827,501</u>	<u>15,213,676</u>	<u>159,227,069</u>
Net (Expense) Revenue	<u>(1,520,368)</u>	<u>(22,976,536)</u>	<u>(180,826,577)</u>
General Revenue			
Payments from State	<u>8,752,081</u>	<u>32,748,000</u>	<u>354,219,520</u>
Total General Revenue	<u>8,752,081</u>	<u>32,748,000</u>	<u>354,219,520</u>
Change in Net Position	7,231,713	9,771,464	173,392,943
Net Position - Beginning of Year (Restated)	<u>35,510,501</u>	<u>180,002,555</u>	<u>1,479,637,607</u>
Net Position - End of Year	<u>\$ 42,742,214</u>	<u>\$ 189,774,019</u>	<u>\$ 1,653,030,550</u>

**STATE OF NEW JERSEY
DESCRIPTION OF FUNDS**

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

Special Revenue Fund

Annual deposits of \$11 million are made to this fund from annual Alcohol Beverage Excise Tax collections. The enabling legislation dedicates 75 percent toward alcohol rehabilitation, 15 percent toward enforcement, and 10 percent toward education. Additionally, a \$100 fee paid by persons convicted of operating a motor vehicle under the influence of intoxicating liquor or drugs is deposited into this fund to be used for the screening, evaluation, education, and referral of persons who have been convicted of driving while intoxicated.

Alternate Benefit Long-Term Disability Fund

Pension Trust Fund

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

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

Agency Fund

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

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

Special Revenue Fund

A \$3 fee per diem is imposed for each vehicle parked, garaged, or stored in any casino hotel parking space. As per P.L. 2003, c.116 effective July 1, 2007, of the \$3 fee collected, \$2.50 is remitted to the Casino Reinvestment Development Authority (CRDA). The remaining \$.50 is deposited into the Casino Revenue Fund.

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

Special Revenue Fund

The Atlantic City Projects-Room Fund facilitates the development of entertainment-retail projects in specified districts located within Atlantic City and promotes the revitalization of other urban areas throughout the State. Room Fund revenue is comprised of Tourism Promotion Fee receipts limited to annual Luxury Tax receipts that exceed the pre-determined baseline amount for a given district. Project Fund revenue is comprised of Sales and Use Tax receipts received from the entertainment-retail vendors within each district project. These funds shall be used by the Casino Reinvestment Development Authority for eligible projects in the corridor regions of Atlantic City.

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

Special Revenue Fund

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

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

General Fund

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

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

Capital Projects

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

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

Capital Projects

An amount of \$24 million of General Obligation bonds was authorized from the Green Acres, Water Supply and Floodplain Protection, Farmland and Historic Preservation Bond Act of 2009 for the purpose of State acquisition of land for recreation and conservation purposes that has been damaged by, or may be prone to incurring damage caused by, storms or storm-related flooding or that may buffer or protect other lands from such damage.

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

Special Revenue Fund

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

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

Special Revenue Fund

A \$1 million appropriation (\$750 thousand from the Casino Revenue Fund and \$250 thousand from the General Fund) initially funded the Boarding House Rental Assistance Fund. This fund finances life safety improvement loans by the New Jersey Housing and Mortgage Finance Agency for the benefit of residents of boarding homes; and to account for the repayments for such life safety improvement loans.

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

Special Revenue Fund

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

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

General Fund

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

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

Special Revenue Fund

This fund accounts for fees from the issuance and annual renewal of casino licenses and other license fees. The Casino Control Commission and the Division of Gaming Enforcement are funded by Casino Control Fund appropriations.

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

Special Revenue Fund

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

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

Special Revenue Fund

Casino simulcasting is defined as the simultaneous transmission by picture of running or harness horse races conducted at race tracks to Atlantic City casinos and pari-mutuel wagering at those gambling establishments on the results of those races. One half of a percent of the pari-mutuel pool generated at the casino is deposited into this fund and is used for services to benefit senior citizens.

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

Special Revenue Fund

After multiple formula distributions, a portion of the remaining balance and all breakage moneys and outstanding pari-mutuel ticket monies resulting from casino wagering on out-of-state race tracks are deposited into this fund. The funds are disbursed as operating subsidies to the Atlantic City racetrack, Atlantic City casinos conducting simulcasting, and for other miscellaneous purposes.

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

Special Revenue Fund

This fund provides assistance to children and their families whose medical expenses due to a child's "catastrophic illness" extend beyond the families' available resources. Revenue is derived from a \$1.50 annual surcharge per employee for all employers who are subject to the New Jersey Unemployment Compensation Law.

Central Pension Fund

Pension Trust Fund

This fund administers a series of noncontributory pension acts. Benefits are funded on a pay-as-you-go basis in accordance with the governing statute and the rules and regulations of the State House Commission.

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

Special Revenue Fund

A user fee on sales of litter-generating products is credited to this fund. Fund resources are primarily used to provide State aid to eligible municipalities for programs of litter pickup and removal, including the establishment of an "Adopt-A-Highway" program. A small portion of the available balance is to be used for a State program of litter pickup and removal, as well as enforcement of litter-related laws.

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

Special Revenue Fund

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

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

General Fund

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

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

Special Revenue Fund

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

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

Pension Trust Fund

This fund was established to place 212 local police and firemen pension funds on an actuarial basis. The membership consists of policemen and firemen that were appointed prior to July 1, 1944. This fund has no active members. All police and firemen currently appointed are enrolled in the Police and Firemen's Retirement System (PFRS). Any unfunded liability of the CPFPPF is an obligation of the State.

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

Capital Projects Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

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

Dental Expense Program (N.J.S.A. 52:14-17.29)
Agency Fund

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

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

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

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

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

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

Disciplinary Oversight Committee (R. 1:20-2)
Special Revenue Fund

This fund was established for the purpose of performing random audits of the books and records of New Jersey attorneys for compliance with standards established by the Supreme Court of New Jersey. Revenues are generated from annual attorney assessments paid by bar members. Each nonexempt member of the Bar is required to pay \$25 annually in their second year of practice and \$148 for attorneys in their third to forty-ninth year.

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

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

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

General Fund

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

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

Special Revenue Fund

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

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

General Fund

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

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

General Fund

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

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

Special Revenue Fund

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

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

General Fund

General Fund appropriations are credited to the fund and, on an as needed basis, reimburse municipalities or counties for damage or excess costs as a result of an emergency. Payments must be certified by the Governor's Advisory Council and approved by the Governor.

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

Capital Projects Fund

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

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

Special Revenue Fund

The purpose of this fund is to provide relief in certain areas of economic distress, by reducing Sales and Use Tax paid by up to one half of the current tax rate. The revenue generated in these zones is made available to the municipalities located within the Urban Enterprise Zones for various approved revitalization projects.

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

Special Revenue Fund

The fund consists of proceeds from the sale of riparian lands, rents received on leased riparian State lands, licenses and fees related to such lands, and the income from earnings on investments. Interest income supports General Fund appropriations set forth by the Annual Appropriations Act for the support of free public schools.

The fund provides for the establishment of a school bond reserve which consists of two accounts. For bonds issued prior to July 1, 2003, the old school bond reserve account is funded in an amount equal to at least 1.5 percent of the aggregate issued and outstanding bonded indebtedness of counties, municipalities, or school districts for school purposes. For bonds issued on or after July 1, 2003, the new school bond reserve account is funded in an amount equal to at least 1.0 percent of the aggregate issued and outstanding bonded indebtedness of counties, municipalities, or school districts for school purposes, exclusive of bonds for debt service, which is provided by State appropriations.

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

Special Revenue Fund

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

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

Special Revenue Fund

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

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

Special Revenue Fund

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

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

Special Revenue Fund

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

General Fund

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

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

Special Revenue Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

Special Revenue Fund

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

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

General Fund

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

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

General Fund

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

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

Special Revenue Fund

This fund was established for the purposes of preparing feasibility studies, engineering designs, and undertaking other work necessary for the cleanup or mitigation of hazardous discharge sites in the State. An amount of \$100 million was appropriated from the Hazardous Discharge Fund of 1981. Sources of revenue are comprised of collections for Natural Resources Damages (NRDs, or past costs in site cleanups) and Responsible Party (RP, or future site cleanup costs). Collections also include oversight bills for cleanup as well as legal settlements for past costs of cleanup.

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

Pension Trust Fund

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

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

Pension Trust Fund

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

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

Pension Trust Fund

The Health Benefits Program Fund, which includes the Prescription Drug Program Fund (N.J.S.A. 52:14-17.29), provides medical and prescription drug coverage to qualified active and retired State employees, including employees of certain independent agencies, such as colleges and universities. Active employees may enroll in NJ DIRECT15 or a health maintenance organization (HMO) plan. Most active employees pay a percentage of the premium for the level of coverage selected by the employee, which ranges from 3 percent for the lowest paid employees to 35 percent for the highest paid employees. An HMO provides employees with complete coverage including wellness and preventive care for medical services provided by affiliated physicians and hospitals. NJ DIRECT15 is a preferred provider organization that combines managed care with the option of reimbursement for services performed by out of network physicians, hospitals, or laboratories. An active State employee or a dependent is required to pay a co-payment when visiting an HMO or NJ DIRECT15 affiliated physician. The prescription drug program helps meet the cost of drugs prescribed for eligible employees and their dependents for use outside of hospitals, nursing homes, or other institutions. Included are those drugs which, as required by federal law, can be dispensed only upon a written prescription ordered by a physician. This program covers the full cost of a prescription item dispensed by a licensed participating pharmacy, less a co-payment for eligible prescription and prescription refill.

Under P.L. 1977, c.136, the State pays for the health insurance coverage including prescription drug coverage of all enrolled retired State employees whose pensions are based upon 25 years or more of credited service or a disability retirement regardless of years of service, if earned prior to July 1, 2007. State retirees who earn their 25 years after July 1, 2007 or go out on a disability retirement after July 1, 2007 are subject to a 1.5 percent of their pension allowance if they do not participate in the retiree wellness program. Under P.L. 2011, c.78, future State retirees who had less than 20 years of pension credit on June 28, 2011, the effective date of Chapter 78, will be required to pay a percentage of the cost of their health insurance coverage at retirement provided they retire with 25 or more years of pension service credit. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program by paying the cost of the insurance for themselves and their covered dependents.

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

Special Revenue Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

An amount of \$12 million of General Obligation bonds was authorized from the Green Acres, Water Supply and Floodplain Protection, and Farmland and Historic Preservation Bond Act of 2009 for the purpose of providing State matching grants to assist State agencies or entities, local government units, and qualifying tax-exempt, nonprofit organizations to meet the cost of preservation of historic properties.

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

General Fund

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

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

Special Revenue Fund

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

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

General Fund

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

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

Private Purpose Trust Fund

This fund was established to account for deposits made by Western National Life Insurance Company or its assignees on behalf of the State of New Jersey resulting from a lawsuit filed against the State. Monies are held in trust on behalf of the claimant until such time the claimant is released from State care.

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

General Fund

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

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

Pension Trust Fund

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

Judiciary Bail Fund (R.3:26)

Agency Fund

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

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

Agency Fund

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

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

Agency Fund

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

Judiciary Special Civil Fund (R.6)

Agency Fund

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

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

General Fund

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

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

General Fund

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

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

Special Revenue Fund

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

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

Special Revenue Fund

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

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

General Fund

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

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

Agency Fund

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

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

Special Revenue Fund

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

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

Special Revenue Fund

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

Medical Malpractice Self Insurance Fund

Special Revenue Fund

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

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

General Fund

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

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

Capital Projects Fund

The Motor Vehicle Security and Customer Service Act created the Motor Vehicle Commission Fund which authorized the issuance of \$160 million in installment obligation bonds. An amount of \$10 million was transferred to the Administrative Office of the Courts for improvements to the automated traffic system. The remainder was used to make capital improvements to Motor Vehicle Commission facilities.

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

Private Purpose Trust Fund

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

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

Special Revenue Fund

This fund is dedicated for the purpose of reimbursing a developer who enters into a certified redevelopment agreement related to the closure, remediation, and redevelopment of municipal landfill sites. Costs of the closure and remediation of the municipal solid waste landfill may be eligible for a 75 percent reimbursement upon the commencement of a business operation within a redevelopment project. The reimbursements are made from designated Sales and Use Tax collections.

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

General Fund

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

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

Special Revenue Fund

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

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

Capital Projects Fund

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

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

Special Revenue Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

Special Revenue Fund

This fund provides assistance to members of the New Jersey Bar, law students, and law school graduates who have an alcohol, drug abuse, and/or gambling problems. Each nonexempt member of the Bar is required to pay \$10 annually.

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

Special Revenue Fund

This fund was established for the purpose of reimbursing, to the extent and in the manner provided by rules and regulations, losses resulting from dishonest conduct by members of the Bar of the State of New Jersey. Annual payments are made to this fund by each member of the Bar of the State of New Jersey. The annual payment required is \$25 for attorneys in their third or fourth year of admission to the Bar, and \$50 for attorneys in their fifth through forty-ninth years.

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

General Fund

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

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

Special Revenue Fund

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

New Jersey Schools Development Authority

Special Revenue Fund

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

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

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

Special Revenue Fund

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

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

Special Revenue Fund

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

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

Pension Trust Fund

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

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

Special Revenue Fund

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

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

Special Revenue Fund

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

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

Agency Fund

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

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

Special Revenue Fund

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

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

General Fund

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

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

Pension Trust Fund

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

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

Special Revenue Fund

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

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

Pension Trust Fund

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

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

Special Revenue Fund

This fund accounts for revenues from the New Jersey Gross Income Tax and a portion of the New Jersey Sales and Use Tax. Revenues realized are dedicated by the State Constitution. All receipts from taxes levied on personal income of individuals, estates, and trusts must be appropriated exclusively for the purpose of reducing or offsetting property taxes. P.L. 2006, c.44 increased the Sales and Use Tax rate to seven percent from six percent. Of the additional one percent, half was dedicated to the Property Tax Relief Fund. Annual appropriations are made from the fund, pursuant to formulas established by the State Legislature, to counties, municipalities, and school districts.

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

Pension Trust Fund

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

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

Capital Projects Fund

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

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

Special Revenue Fund

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

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

Special Revenue Fund

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

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

General Fund

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

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

Agency Fund

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

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

Special Revenue Fund

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

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

Special Revenue Fund

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

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

General Fund

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

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

Agency Fund

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

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

Capital Projects Fund

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

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

Special Revenue Fund

Worker and employer deposits that are subject to the contribution section on taxable wages under the State's unemployment compensation law are recorded in this fund. Deposits are also made from special assessments, fines, penalties, and investment earnings. Payments from the fund may be made to persons entitled to disability benefits, family leave benefits, and benefits not covered by the Workers' Compensation Law, for authorized refunds of contributions, and for administrative expenses.

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

General Fund

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

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

Proprietary Fund

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

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

Investment Trust Fund

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

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

General Fund

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

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

Special Revenue Fund

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

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

Pension Trust Fund

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

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

Special Revenue Fund

Beginning on April 1, 2008, a \$3 per ton tax is levied on the owner or operator of every solid waste facility as well as on solid waste collectors that transport solid waste for out-of-state disposal. Monies in the fund are used for: direct recycling grants to counties and municipalities; aid to counties for preparing, revising, and implementing solid waste management plans; State recycling program planning and program funding; aid to counties for public information and education programs concerning recycling programs; and for State grants to institutions of higher education to conduct research in recycling.

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

Capital Projects Fund

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

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

General Fund

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

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

Special Revenue Fund

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

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

Pension Trust Fund

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

Supplemental Workforce Fund for Basic Skills (P.L. 2002, c.152)

Special Revenue Fund

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

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

Pension Trust Fund

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

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

Special Revenue Fund

The Tobacco Settlement Financing Corporation has been established in, but not of, the Department of the Treasury. The State sold to the corporation rights, title, and interest in, and the right to receive 76.26 percent of the amounts payable under the 1998 Master Settlement Agreement (MSA) reached between 47 states and the major tobacco companies. Receipts (76.26 percent) under the MSA are pledged to the bondholders, with the remaining 23.74 percent as well as any unpledged revenue available to the State. Receipts equaling 23.74 percent as well as any unpledged revenues from the Master Settlement Agreement (MSA) reached between 47 states and the major tobacco companies are deposited into the General Fund.

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

Special Revenue Fund

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

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

Special Revenue Fund

This fund was established to assist the New Jersey Supreme Court in the administration of the certification function for civil or criminal trial attorneys. Revenues are generated by payments made by members of the Bar of the State of New Jersey and sponsors of Continuing Legal Education (CLE) programs.

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

Special Revenue Fund

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

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

Private Purpose Trust Fund

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

Unclaimed Insurance Payments on Deposit Accounts Fund

Private Purpose Trust Fund

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

Unclaimed Personal Property Trust Fund (P.L. 1989, c.58)

General Fund

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

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

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

Special Revenue Fund

All monies received in unclaimed property deposits from electric and gas utilities are deposited into this fund. Each year, unless the administrator deems it prudent and advisable to do otherwise, the administrator shall pay to the New Jersey Statewide Heating Assistance and Referral for Energy Services, a non-profit corporation, or to another statewide non-profit energy assistance organization designated by the Board of Public Utilities within 45 days of the receipt of such funds, 75 percent of the unclaimed utility deposits received from each of the electric and gas utilities by the administrator. Money received from the administrator shall be used exclusively for the payment of expenses associated with the restoration of electric or gas service, or to prevent the termination of electric or gas service. The remaining portion is retained in the fund and used to pay claims duly presented and allowed.

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

Special Revenue Fund

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

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

Proprietary Fund

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

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

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

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

Special Revenue Fund

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

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

Special Revenue Fund

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

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

General Fund

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

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

Special Revenue Fund

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

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

Special Revenue Fund

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

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

Agency Fund

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

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

Special Revenue Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

General Fund

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

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

Special Revenue Fund

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

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