

*Combining
Financial Statements
and
Schedules*

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2018**

	<u>General Fund</u>	<u>Beaches and Harbor Fund</u>	<u>Building Our Future Fund</u>
ASSETS			
Cash and cash equivalents	\$ 87,707,642	\$ 99	\$ 1,000
Investments	2,240,565,854	924,846	71,589,334
Receivables, net of allowances for uncollectibles			
Federal government	863,219,308	-	-
Departmental accounts	3,155,010,103	-	-
Loans	46,293,246	-	-
Other	441,156,040	-	-
Due from other funds	1,012,151,575	-	-
Other	18,350,962	-	-
Total Assets	<u>\$ 7,864,454,730</u>	<u>\$ 924,945</u>	<u>\$ 71,590,334</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 1,723,042,654	\$ -	\$ 225,778
Unearned revenue	168,211,112	-	-
Due to other funds	284,855,184	12,592	1,512,691
Refunds payable	142,142,986	-	-
Other	322,658,743	-	-
Total Liabilities	<u>2,640,910,679</u>	<u>12,592</u>	<u>1,738,469</u>
Deferred Inflows of Resources	<u>505,981,490</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	188,732,043	912,353	69,851,865
Committed	3,538,222,580	-	-
Unassigned	990,607,938	-	-
Total Fund Balances	<u>4,717,562,561</u>	<u>912,353</u>	<u>69,851,865</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,864,454,730</u>	<u>\$ 924,945</u>	<u>\$ 71,590,334</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	\$ 97	\$ 361,304	\$ 1,000
10,789	63,802	39,242,436	6,942,043
-	-	-	-
-	-	-	-
-	-	46,949,424	-
-	-	231,946	-
-	-	60,102	-
-	-	-	-
<u>\$ 63,618</u>	<u>\$ 63,899</u>	<u>\$ 86,845,212</u>	<u>\$ 6,943,043</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
147	101,269	-	96,057
-	-	-	-
-	-	-	-
<u>147</u>	<u>101,269</u>	<u>-</u>	<u>96,057</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
63,471	-	86,845,212	6,846,986
-	-	-	-
-	(37,370)	-	-
<u>63,471</u>	<u>(37,370)</u>	<u>86,845,212</u>	<u>6,846,986</u>
<u>\$ 63,618</u>	<u>\$ 63,899</u>	<u>\$ 86,845,212</u>	<u>\$ 6,943,043</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2018**

	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	\$ 33,832	\$ 100	\$ 100
Investments	13,473,988	107,558	1,434,866
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	4,047,886	-	-
Other	28,402	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 17,584,108</u>	<u>\$ 107,658</u>	<u>\$ 1,434,966</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 322,426	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	10,811	3,109	16,569
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>333,237</u>	<u>3,109</u>	<u>16,569</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	17,250,871	104,549	1,418,397
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>17,250,871</u>	<u>104,549</u>	<u>1,418,397</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,584,108</u>	<u>\$ 107,658</u>	<u>\$ 1,434,966</u>

<u>Dredging and Containment Facility Fund</u>	<u>1996 Economic Development Site Fund</u>	<u>Emergency Flood Control Fund</u>	<u>Emergency Services Fund</u>
\$ 13,631	\$ 100	\$ 155	\$ 58,491
2,218,741	268,448	287,876	3,543,424
-	-	-	-
-	-	-	-
-	172,338	-	-
-	-	-	-
540	-	-	-
-	-	-	-
<u>\$ 2,232,912</u>	<u>\$ 440,886</u>	<u>\$ 288,031</u>	<u>\$ 3,601,915</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	3,920	1,372,957
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>3,920</u>	<u>1,372,957</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
2,232,912	440,886	284,111	-
-	-	-	2,228,958
-	-	-	-
<u>2,232,912</u>	<u>440,886</u>	<u>284,111</u>	<u>2,228,958</u>
<u>\$ 2,232,912</u>	<u>\$ 440,886</u>	<u>\$ 288,031</u>	<u>\$ 3,601,915</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2018**

	<u>1996 Environmental Cleanup Fund</u>	<u>1992 Farmland Preservation Fund</u>	<u>1995 Farmland Preservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 17,634	\$ 1,000	\$ 100
Investments	19,130,147	425	1,068,477
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 19,147,781</u>	<u>\$ 1,425</u>	<u>\$ 1,068,577</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 43,340	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>43,340</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	19,104,441	1,425	1,068,577
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>19,104,441</u>	<u>1,425</u>	<u>1,068,577</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 19,147,781</u>	<u>\$ 1,425</u>	<u>\$ 1,068,577</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>
\$ 100	\$ 209,711	\$ 25,946	\$ 202,087
10,962,382	14,031,944	14,998,333	13,423,200
-	-	-	-
-	-	-	40,000
-	-	4,967,372	3,302,157
-	-	11,125	-
-	-	-	-
-	-	-	-
<u>\$ 10,962,482</u>	<u>\$ 14,241,655</u>	<u>\$ 20,002,776</u>	<u>\$ 16,967,444</u>
\$ -	\$ 11,115	\$ 326,571	\$ 1,607,463
-	-	-	-
-	347,153	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>358,268</u>	<u>326,571</u>	<u>1,607,463</u>
-	-	-	-
10,962,482	13,883,387	19,676,205	15,359,981
-	-	-	-
<u>10,962,482</u>	<u>13,883,387</u>	<u>19,676,205</u>	<u>15,359,981</u>
<u>\$ 10,962,482</u>	<u>\$ 14,241,655</u>	<u>\$ 20,002,776</u>	<u>\$ 16,967,444</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2018**

	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>	<u>1986 Hazardous Discharge Fund</u>
ASSETS			
Cash and cash equivalents	\$ 225,278	\$ 711	\$ 1,000
Investments	27,148,157	182,726	17,562,454
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	12,478,602	-	-
Other	37,383	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 39,889,420</u>	<u>\$ 183,437</u>	<u>\$ 17,563,454</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 950,000	\$ -	\$ 2,703,593
Unearned revenue	-	-	-
Due to other funds	670,169	2,488	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>1,620,169</u>	<u>2,488</u>	<u>2,703,593</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	38,269,251	180,949	14,859,861
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>38,269,251</u>	<u>180,949</u>	<u>14,859,861</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 39,889,420</u>	<u>\$ 183,437</u>	<u>\$ 17,563,454</u>

Higher Education Facility Renovation and Rehabilitation Fund	1992 Historic Preservation Fund	1995 Historic Preservation Fund	2007 Historic Preservation Fund
\$ 1,354 139,808	\$ 100 30,845	\$ 1,000 56,611	\$ 100 1,527,386
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 141,162</u>	<u>\$ 30,945</u>	<u>\$ 57,611</u>	<u>\$ 1,527,486</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
141,162	30,945	57,611	1,527,486
-	-	-	-
-	-	-	-
<u>141,162</u>	<u>30,945</u>	<u>57,611</u>	<u>1,527,486</u>
<u>\$ 141,162</u>	<u>\$ 30,945</u>	<u>\$ 57,611</u>	<u>\$ 1,527,486</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2018**

	2009 Historic Preservation Fund	Historic Preservation Revolving Loan Fund	Housing Assistance Fund
ASSETS			
Cash and cash equivalents	\$ 37,737	\$ 5,290	\$ 1,383,684
Investments	3,429,168	4,566,104	4,163,835
Receivables, net of allowances for uncollectibles	-		
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	822,159
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 3,466,905</u>	<u>\$ 4,571,394</u>	<u>\$ 6,369,678</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 42,750	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	82,263	-	56,694
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>125,013</u>	<u>-</u>	<u>56,694</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	3,341,892	4,571,394	6,312,984
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>3,341,892</u>	<u>4,571,394</u>	<u>6,312,984</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,466,905</u>	<u>\$ 4,571,394</u>	<u>\$ 6,369,678</u>

<u>Jobs, Education and Competitiveness Fund</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>
\$ 37	\$ 100	\$ -	\$ 100	\$ 100
38,344	1,493,667	-	5,479,440	554,464
-	-	-	-	-
-	-	-	-	-
-	-	-	1,081,540	-
-	-	-	505,558	-
-	-	1,334,356	-	-
-	-	-	-	-
<u>\$ 38,381</u>	<u>\$ 1,493,767</u>	<u>\$ 1,334,356</u>	<u>\$ 7,066,638</u>	<u>\$ 554,564</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
522	-	-	582,823	8,884
-	-	-	-	-
-	-	-	-	-
<u>522</u>	<u>-</u>	<u>-</u>	<u>582,823</u>	<u>8,884</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
37,859	1,493,767	-	6,483,815	545,680
-	-	1,334,356	-	-
-	-	-	-	-
<u>37,859</u>	<u>1,493,767</u>	<u>1,334,356</u>	<u>6,483,815</u>	<u>545,680</u>
<u>\$ 38,381</u>	<u>\$ 1,493,767</u>	<u>\$ 1,334,356</u>	<u>\$ 7,066,638</u>	<u>\$ 554,564</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2018**

	<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>
ASSETS			
Cash and cash equivalents	\$ 15,131	\$ 4,940	\$ 362
Investments	5,621,292	23,055,283	717,917
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	206,149	-	-
Other	1,329	79,087	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 5,843,901</u>	<u>\$ 23,139,310</u>	<u>\$ 718,279</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 50,125	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>50,125</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	20,000,000	-
Restricted	5,843,901	-	-
Committed	-	3,089,185	718,279
Unassigned	-	-	-
Total Fund Balances	<u>5,843,901</u>	<u>23,089,185</u>	<u>718,279</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,843,901</u>	<u>\$ 23,139,310</u>	<u>\$ 718,279</u>

<u>1989 New Jersey Green Acres Fund</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>
\$ 2,813 885,816	\$ 100 426,960	\$ 2,843 100,104	\$ 11,857 35,987,715	\$ 126,193 10,771,570
-	-	-	-	-
-	-	-	-	-
-	-	-	8,053,509	5,251,223
-	-	-	42,989	28,977
-	-	-	-	-
-	-	-	-	-
<u>\$ 888,629</u>	<u>\$ 427,060</u>	<u>\$ 102,947</u>	<u>\$ 44,096,070</u>	<u>\$ 16,177,963</u>
\$ -	\$ -	\$ -	\$ 6,900	\$ 662,500
-	-	-	-	-
-	-	-	4,846,937	-
-	-	-	-	-
-	-	-	-	-
-	-	-	4,853,837	662,500
-	-	-	-	-
-	-	-	-	-
888,629	427,060	102,947	39,242,233	15,515,463
-	-	-	-	-
-	-	-	-	-
<u>888,629</u>	<u>427,060</u>	<u>102,947</u>	<u>39,242,233</u>	<u>15,515,463</u>
<u>\$ 888,629</u>	<u>\$ 427,060</u>	<u>\$ 102,947</u>	<u>\$ 44,096,070</u>	<u>\$ 16,177,963</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2018**

	<u>1995 New Jersey Green Trust Fund</u>	<u>New Jersey Local Development Financing Fund</u>	<u>Pinelands Infrastructure Trust Fund</u>
ASSETS			
Cash and cash equivalents	\$ 229,865	\$ -	\$ 100
Investments	14,069,551	44,387,440	9,099,854
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	9,478,058	6,499,458	150,952
Other	71,564	32,892	2,551
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 23,849,038</u>	<u>\$ 50,919,790</u>	<u>\$ 9,253,457</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 37,500	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>37,500</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	23,849,038	50,882,290	9,253,457
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>23,849,038</u>	<u>50,882,290</u>	<u>9,253,457</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,849,038</u>	<u>\$ 50,919,790</u>	<u>\$ 9,253,457</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
\$ 100 507,527	\$ 1,000 2,056,362	\$ 102 315,848	\$ - 623,247	\$ 100 3,565,524
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 507,627</u>	<u>\$ 2,057,362</u>	<u>\$ 315,950</u>	<u>\$ 623,247</u>	<u>\$ 3,565,624</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	57,362	3,400	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>57,362</u>	<u>3,400</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	416,073	-
507,627	2,000,000	312,550	-	3,565,624
-	-	-	207,174	-
-	-	-	-	-
<u>507,627</u>	<u>2,000,000</u>	<u>312,550</u>	<u>623,247</u>	<u>3,565,624</u>
<u>\$ 507,627</u>	<u>\$ 2,057,362</u>	<u>\$ 315,950</u>	<u>\$ 623,247</u>	<u>\$ 3,565,624</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2018**

	<u>Unclaimed Personal Property Trust Fund</u>	<u>Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund</u>	<u>1992 Wastewater Treatment Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 85,655	\$ 100
Investments	275,569,087	11,359,192	20,597,148
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	585,809	-	-
Loans	-	10,975,938	22,882,342
Other	-	-	-
Due from other funds	95,399	-	-
Other	-	-	-
Total Assets	<u>\$ 276,250,295</u>	<u>\$ 22,420,785</u>	<u>\$ 43,479,590</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 132,689,155	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	7,556,874	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>140,246,029</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	22,420,785	43,479,590
Committed	136,004,266	-	-
Unassigned	-	-	-
Total Fund Balances	<u>136,004,266</u>	<u>22,420,785</u>	<u>43,479,590</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 276,250,295</u>	<u>\$ 22,420,785</u>	<u>\$ 43,479,590</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>
\$ 102	\$ 100	\$ 11,182	\$ -	\$ 90,836,194
802,394	11,493,694	57,886,212	-	3,050,561,659
-	-	-	-	863,219,308
-	-	-	-	3,155,635,912
-	31,166,811	91,596,255	-	306,375,419
-	-	-	-	442,229,843
-	-	-	(23,042,444)	990,599,528
-	-	-	-	18,350,962
<u>\$ 802,496</u>	<u>\$ 42,660,605</u>	<u>\$ 149,493,649</u>	<u>\$ (23,042,444)</u>	<u>\$ 8,917,808,825</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,862,721,870
-	-	-	-	168,211,112
10,923	-	4,294,738	(23,042,444)	283,464,092
-	-	-	-	142,142,986
-	-	-	-	322,658,743
<u>10,923</u>	<u>-</u>	<u>4,294,738</u>	<u>(23,042,444)</u>	<u>2,779,198,803</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>505,981,490</u>
-	-	-	-	20,416,073
791,573	42,660,605	145,198,911	-	939,837,093
-	-	-	-	3,681,804,798
-	-	-	-	990,570,568
<u>791,573</u>	<u>42,660,605</u>	<u>145,198,911</u>	<u>-</u>	<u>5,632,628,532</u>
<u>\$ 802,496</u>	<u>\$ 42,660,605</u>	<u>\$ 149,493,649</u>	<u>\$ (23,042,444)</u>	<u>\$ 8,917,808,825</u>

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>General Fund</u>	<u>Beaches and Harbor Fund</u>	<u>Building Our Future Fund</u>
REVENUES			
Taxes	\$ 16,499,163,603	\$ -	\$ -
Federal and other grants	14,713,010,988	-	-
Licenses and fees	1,375,016,045	-	-
Services and assessments	1,754,959,023	-	-
Component Units and Port Authority	349,976,882	-	-
Investment earnings	32,664,740	12,592	1,512,691
Other	<u>1,451,567,954</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>36,176,359,235</u>	<u>12,592</u>	<u>1,512,691</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	3,119,724,970	-	-
Physical and mental health	15,086,688,028	-	-
Educational, cultural, and intellectual development	3,990,029,704	-	93,257,715
Community development and environmental management	1,676,105,256	-	-
Economic planning, development, and security	5,143,188,008	-	-
Transportation programs	701,563,385	-	-
Government direction, management, and control	3,142,298,054	-	7,149,801
Special government services	357,446,930	-	-
Capital Outlay	468,995,503	-	-
Debt Service:			
Principal	244,725,000	-	-
Interest	92,364,066	-	-
Total Expenditures	<u>34,023,128,904</u>	<u>-</u>	<u>100,407,516</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,153,230,331</u>	<u>12,592</u>	<u>(98,894,825)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	818,995,503	-	-
Refunding bonds issued	856,400,000	-	-
Premiums/discounts	108,607,560	-	-
Payment to bond escrow agents	(965,007,560)	-	-
Transfers from other funds	1,994,473,378	-	-
Transfers to other funds	<u>(3,864,677,025)</u>	<u>(12,592)</u>	<u>(1,512,691)</u>
Total Other Financing Sources (Uses)	<u>(1,051,208,144)</u>	<u>(12,592)</u>	<u>(1,512,691)</u>
Net Change in Fund Balance	1,102,022,187	-	(100,407,516)
Fund Balances - July 1, 2017 (Restated)	3,615,540,374	912,353	170,259,381
Fund Balances - June 30, 2018	<u>\$ 4,717,562,561</u>	<u>\$ 912,353</u>	<u>\$ 69,851,865</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>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
147	861	528,807	96,057
-	-	859,694	-
<u>147</u>	<u>861</u>	<u>1,388,501</u>	<u>96,057</u>
-	-	-	-
-	-	-	-
-	-	215,571	404,193
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>215,571</u>	<u>404,193</u>
<u>147</u>	<u>861</u>	<u>1,172,930</u>	<u>(308,136)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(147)	(861)	-	(96,057)
<u>(147)</u>	<u>(861)</u>	<u>-</u>	<u>(96,057)</u>
-	-	1,172,930	(404,193)
63,471	(37,370)	85,672,282	7,251,179
<u>\$ 63,471</u>	<u>\$ (37,370)</u>	<u>\$ 86,845,212</u>	<u>\$ 6,846,986</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, 2018

	1992 Dam Restoration and Clean Waters Trust Fund	1989 Development Potential Bank Transfer Fund	Developmental Disabilities Waiting List Reduction Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	181,938	2,121	16,569
Other	87,055	-	-
Total Revenues	<u>268,993</u>	<u>2,121</u>	<u>16,569</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	(331,854)
Community development and environmental management	700,772	96,782	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	163,899	-
Special government services	-	-	-
Capital Outlay			
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>700,772</u>	<u>260,681</u>	<u>(331,854)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(431,779)</u>	<u>(258,560)</u>	<u>348,423</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(3,108)	(16,569)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(3,108)</u>	<u>(16,569)</u>
Net Change in Fund Balance	<u>(431,779)</u>	<u>(261,668)</u>	<u>331,854</u>
Fund Balances - July 1, 2017 (Restated)	<u>17,682,650</u>	<u>366,217</u>	<u>1,086,543</u>
Fund Balances - June 30, 2018	<u>\$ 17,250,871</u>	<u>\$ 104,549</u>	<u>\$ 1,418,397</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>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
59,175	3,198	3,920	17,691
-	-	-	-
<u>59,175</u>	<u>3,198</u>	<u>3,920</u>	<u>17,691</u>
-	-	-	-
-	-	-	-
-	-	-	-
5,441,311	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>5,441,311</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(5,382,136)</u>	<u>3,198</u>	<u>3,920</u>	<u>17,691</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	(3,920)	-
-	-	(3,920)	-
<u>(5,382,136)</u>	<u>3,198</u>	<u>-</u>	<u>17,691</u>
7,615,048	437,688	284,111	2,211,267
<u>\$ 2,232,912</u>	<u>\$ 440,886</u>	<u>\$ 284,111</u>	<u>\$ 2,228,958</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, 2018

	<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	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	262,933	1,805	410
Other	-	-	-
Total Revenues	<u>262,933</u>	<u>1,805</u>	<u>410</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	449,151	233,484	48,247
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>449,151</u>	<u>233,484</u>	<u>48,247</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(186,218)</u>	<u>(231,679)</u>	<u>(47,837)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(1,806)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,806)</u>	<u>-</u>
Net Change in Fund Balance	<u>(186,218)</u>	<u>(233,485)</u>	<u>(47,837)</u>
Fund Balances - July 1, 2017 (Restated)	<u>19,290,659</u>	<u>233,485</u>	<u>49,262</u>
Fund Balances - June 30, 2018	<u>\$ 19,104,441</u>	<u>\$ -</u>	<u>\$ 1,425</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>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
14,518	156,402	272,150	224,042
-	-	-	78,153
<u>14,518</u>	<u>156,402</u>	<u>272,150</u>	<u>302,195</u>
-	-	-	-
-	-	-	-
-	970,524	10,478,788	5,113,112
-	-	-	-
-	-	357,707	500,319
-	-	-	-
-	-	-	-
-	-	-	-
-	970,524	10,836,495	5,613,431
<u>14,518</u>	<u>(814,122)</u>	<u>(10,564,345)</u>	<u>(5,311,236)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	(347,153)	-
-	-	(347,153)	-
<u>14,518</u>	<u>(814,122)</u>	<u>(10,911,498)</u>	<u>(5,311,236)</u>
1,054,059	11,776,604	24,794,885	24,987,441
<u>\$ 1,068,577</u>	<u>\$ 10,962,482</u>	<u>\$ 13,883,387</u>	<u>\$ 19,676,205</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, 2018

	<u>2009 Green Acres Fund</u>	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	309,366	374,099	2,488
Other	46,855	248,188	-
Total Revenues	<u>356,221</u>	<u>622,287</u>	<u>2,488</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	20,235,831	3,623,022	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	2,446,719	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>22,682,550</u>	<u>3,623,022</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(22,326,329)</u>	<u>(3,000,735)</u>	<u>2,488</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(670,169)	(2,488)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(670,169)</u>	<u>(2,488)</u>
Net Change in Fund Balance	<u>(22,326,329)</u>	<u>(3,670,904)</u>	<u>-</u>
Fund Balances - July 1, 2017 (Restated)	<u>37,686,310</u>	<u>41,940,155</u>	<u>180,949</u>
Fund Balances - June 30, 2018	<u>\$ 15,359,981</u>	<u>\$ 38,269,251</u>	<u>\$ 180,949</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>	<u>2007 Historic Preservation Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
328,136	1,900	247	769	22,234
-	-	-	-	-
<u>328,136</u>	<u>1,900</u>	<u>247</u>	<u>769</u>	<u>22,234</u>
-	-	-	-	-
-	-	-	-	-
15,617,895	-	-	-	-
-	-	-	-	150,500
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
15,617,895	-	-	-	150,500
<u>(15,289,759)</u>	<u>1,900</u>	<u>247</u>	<u>769</u>	<u>(128,266)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>(15,289,759)</u>	<u>1,900</u>	<u>247</u>	<u>769</u>	<u>(128,266)</u>
30,149,620	139,262	30,698	56,842	1,655,752
<u>\$ 14,859,861</u>	<u>\$ 141,162</u>	<u>\$ 30,945</u>	<u>\$ 57,611</u>	<u>\$ 1,527,486</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, 2018

	2009 Historic Preservation Fund	Historic Preservation Revolving Loan Fund	Housing Assistance Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	51,818	62,042	56,694
Other	-	35	-
Total Revenues	<u>51,818</u>	<u>62,077</u>	<u>56,694</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	1,119,815	-	-
Transportation programs	-	-	-
Government direction, management, and control	107,312	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,227,127</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,175,309)</u>	<u>62,077</u>	<u>56,694</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(82,263)	-	(56,694)
Total Other Financing Sources (Uses)	<u>(82,263)</u>	<u>-</u>	<u>(56,694)</u>
Net Change in Fund Balance	<u>(1,257,572)</u>	<u>62,077</u>	<u>-</u>
Fund Balances - July 1, 2017 (Restated)	<u>4,599,464</u>	<u>4,509,317</u>	<u>6,312,984</u>
Fund Balances - June 30, 2018	<u>\$ 3,341,892</u>	<u>\$ 4,571,394</u>	<u>\$ 6,312,984</u>

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	75,705	63,511	9,755
Other	<u>4,722</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>80,427</u>	<u>63,511</u>	<u>9,755</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	-	280,489	-
Special government services	-	-	-
Capital Outlay			
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>280,489</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>80,427</u>	<u>(216,978)</u>	<u>9,755</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	500,000	-
Transfers to other funds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>500,000</u>	<u>-</u>
Net Change in Fund Balance	80,427	283,022	9,755
Fund Balances - July 1, 2017 (Restated)	<u>5,763,474</u>	<u>22,806,163</u>	<u>708,524</u>
Fund Balances - June 30, 2018	<u>\$ 5,843,901</u>	<u>\$ 23,089,185</u>	<u>\$ 718,279</u>

<u>1989 New Jersey Green Acres Fund</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
12,036	5,805	1,360	508,118	149,454
-	-	-	145,343	95,055
<u>12,036</u>	<u>5,805</u>	<u>1,360</u>	<u>653,461</u>	<u>244,509</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	3,028,660	3,766,397
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	3,028,660	3,766,397
<u>12,036</u>	<u>5,805</u>	<u>1,360</u>	<u>(2,375,199)</u>	<u>(3,521,888)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	(4,846,937)	-
-	-	-	(4,846,937)	-
<u>12,036</u>	<u>5,805</u>	<u>1,360</u>	<u>(7,222,136)</u>	<u>(3,521,888)</u>
876,593	421,255	101,587	46,464,369	19,037,351
<u>\$ 888,629</u>	<u>\$ 427,060</u>	<u>\$ 102,947</u>	<u>\$ 39,242,233</u>	<u>\$ 15,515,463</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, 2018

	<u>1995 New Jersey Green Trust 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	-	11,101	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	196,399	571,267	123,275
Other	<u>236,055</u>	<u>340,575</u>	<u>5,997</u>
Total Revenues	<u>432,454</u>	<u>922,943</u>	<u>129,272</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	7,452,955	-	-
Economic planning, development, and security	-	155,334	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay			
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>7,452,955</u>	<u>155,334</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,020,501)</u>	<u>767,609</u>	<u>129,272</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(7,020,501)</u>	<u>767,609</u>	<u>129,272</u>
Fund Balances - July 1, 2017 (Restated)	<u>30,869,539</u>	<u>50,114,681</u>	<u>9,124,185</u>
Fund Balances - June 30, 2018	<u>\$ 23,849,038</u>	<u>\$ 50,882,290</u>	<u>\$ 9,253,457</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
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,896	57,362	3,400	8,468	53,846
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>6,896</u>	<u>57,362</u>	<u>3,400</u>	<u>8,468</u>	<u>53,846</u>
-	-	-	-	-
-	-	-	-	-
-	3,915,600	(108,011)	-	2,034,476
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>3,915,600</u>	<u>(108,011)</u>	<u>-</u>	<u>2,034,476</u>
<u>6,896</u>	<u>(3,858,238)</u>	<u>111,411</u>	<u>8,468</u>	<u>(1,980,630)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(57,362)	(3,400)	-	-
<u>-</u>	<u>(57,362)</u>	<u>(3,400)</u>	<u>-</u>	<u>-</u>
6,896	(3,915,600)	108,011	8,468	(1,980,630)
500,731	5,915,600	204,539	614,779	5,546,254
<u>\$ 507,627</u>	<u>\$ 2,000,000</u>	<u>\$ 312,550</u>	<u>\$ 623,247</u>	<u>\$ 3,565,624</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, 2018

	Unclaimed Personal Property Trust Fund	Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund	1992 Wastewater Treatment Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	14,425,084	163,849	267,803
Other	205,517,743	10,319	-
Total Revenues	<u>219,942,827</u>	<u>174,168</u>	<u>267,803</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	4,246,117	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>4,246,117</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>215,696,710</u>	<u>174,168</u>	<u>267,803</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(177,552,970)	-	-
Total Other Financing Sources (Uses)	<u>(177,552,970)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>38,143,740</u>	<u>174,168</u>	<u>267,803</u>
Fund Balances - July 1, 2017 (Restated)	<u>97,860,526</u>	<u>22,246,617</u>	<u>43,211,787</u>
Fund Balances - June 30, 2018	<u>\$ 136,004,266</u>	<u>\$ 22,420,785</u>	<u>\$ 43,479,590</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>
\$ -	\$ -	\$ -	\$ -	\$ 16,499,163,603
-	-	-	-	14,713,010,988
-	-	-	-	1,375,027,146
-	-	-	-	1,754,959,023
-	-	-	-	349,976,882
10,924	146,653	875,120	-	55,085,617
-	-	2,408	-	1,659,751,708
<u>10,924</u>	<u>146,653</u>	<u>877,528</u>	<u>-</u>	<u>36,406,974,967</u>
-	-	-	-	3,119,724,970
-	-	-	-	15,086,688,028
-	-	-	-	4,082,955,565
-	-	132,469	-	1,754,805,174
-	-	-	-	5,144,613,657
-	-	-	-	707,004,696
-	-	-	-	3,157,550,417
-	-	-	-	357,446,930
-	-	-	-	468,995,503
-	-	-	-	244,725,000
-	-	-	-	92,364,066
-	-	132,469	-	34,216,874,006
<u>10,924</u>	<u>146,653</u>	<u>745,059</u>	<u>-</u>	<u>2,190,100,961</u>
-	-	-	-	818,995,503
-	-	-	-	856,400,000
-	-	-	-	108,607,560
-	-	-	-	(965,007,560)
-	-	-	(190,665,077)	1,804,308,301
(10,924)	-	(4,294,737)	190,665,077	(3,864,177,025)
<u>(10,924)</u>	<u>-</u>	<u>(4,294,737)</u>	<u>-</u>	<u>(1,240,873,221)</u>
-	146,653	(3,549,678)	-	949,227,740
791,573	42,513,952	148,748,589	-	4,683,400,792
<u>\$ 791,573</u>	<u>\$ 42,660,605</u>	<u>\$ 145,198,911</u>	<u>\$ -</u>	<u>\$ 5,632,628,532</u>

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**STATE OF NEW JERSEY
BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2018**

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 41,442,029	\$ 45,457	\$ 41,487,486
Investments	5,073,448,308	20,584,282	5,094,032,590
Receivables, net of allowances for uncollectibles			
Federal government	40,539,295	74,717,053	115,256,348
Departmental accounts	403,898,603	-	403,898,603
Loans	1,414,151,560	3,000,000	1,417,151,560
Other	215,760,681	119,418,217	335,178,898
Due from other funds	175,995,337	307,639,822	483,635,159
Other	14,499	-	14,499
Total Assets	<u>\$ 7,365,250,312</u>	<u>\$ 525,404,831</u>	<u>\$ 7,890,655,143</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 533,168,857	\$ 355,644,490	\$ 888,813,347
Unearned revenue	230,594,886	-	230,594,886
Due to other funds	632,937,558	126,340,680	759,278,238
Other	3,578,053	-	3,578,053
Total Liabilities	<u>1,400,279,354</u>	<u>481,985,170</u>	<u>1,882,264,524</u>
Deferred Inflows of Resources	<u>122,500,000</u>	<u>-</u>	<u>122,500,000</u>
Fund Balances			
Restricted	5,478,649,439	20,033,189	5,498,682,628
Committed	363,821,519	23,386,472	387,207,991
Total Fund Balances	<u>5,842,470,958</u>	<u>43,419,661</u>	<u>5,885,890,619</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,365,250,312</u>	<u>\$ 525,404,831</u>	<u>\$ 7,890,655,143</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, 2018

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
REVENUES			
Taxes	\$ 1,545,810,010	\$ -	\$ 1,545,810,010
Federal and other grants	153,343,709	754,322,685	907,666,394
Licenses and fees	120,008,087	-	120,008,087
Services and assessments	1,196,443,150	41,285	1,196,484,435
Investment earnings	64,382,178	567,640	64,949,818
Contributions	560,133,286	-	560,133,286
Other	350,472,284	-	350,472,284
Total Revenues	<u>3,990,592,704</u>	<u>754,931,610</u>	<u>4,745,524,314</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	109,587,357	8,179,913	117,767,270
Physical and mental health	37,757,375	-	37,757,375
Educational, cultural, and intellectual development	546,701,525	-	546,701,525
Community development and environmental management	216,907,344	(699,477)	216,207,867
Economic planning, development, and security	923,414,795	-	923,414,795
Transportation programs	14,557,709	2,377,555,225	2,392,112,934
Government direction, management, and control	2,615,252,302	-	2,615,252,302
Special government services	172,893	-	172,893
Debt Service:			
Principal	683,160,000	-	683,160,000
Interest	961,869,010	-	961,869,010
Total Expenditures	<u>6,109,380,310</u>	<u>2,385,035,661</u>	<u>8,494,415,971</u>
Excess (deficiency) of revenues over expenditures	<u>(2,118,787,606)</u>	<u>(1,630,104,051)</u>	<u>(3,748,891,657)</u>
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	3,146,655,179	-	3,146,655,179
Premiums/discounts	218,165,821	-	218,165,821
Payment to bond escrow agents	(3,315,333,000)	-	(3,315,333,000)
Transfers from other funds	4,156,944,846	1,626,189,177	5,783,134,023
Transfers to other funds	(3,359,569,112)	(94,230)	(3,359,663,342)
Total Other Financing Sources (Uses)	<u>846,863,734</u>	<u>1,626,094,947</u>	<u>2,472,958,681</u>
Net Change in Fund Balance	<u>(1,271,923,872)</u>	<u>(4,009,104)</u>	<u>(1,275,932,976)</u>
Fund Balances - July 1, 2017 (Restated)	<u>7,114,394,830</u>	<u>47,428,765</u>	<u>7,161,823,595</u>
Fund Balances - June 30, 2018	<u>\$ 5,842,470,958</u>	<u>\$ 43,419,661</u>	<u>\$ 5,885,890,619</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018**

	<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	\$ 1,288,212	\$ 2,901	\$ 1,000
Investments	6,687,171	958,240	4,640,717
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	1,842,787	4,135,011
Loans	-	-	-
Other	-	-	-
Due from other funds	1,833,333	-	2,920,470
Other	-	-	-
Total Assets	<u>\$ 9,808,716</u>	<u>\$ 2,803,928</u>	<u>\$ 11,697,198</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 32,761	\$ 1,649,854	\$ 11,697,198
Unearned revenue	-	-	-
Due to other funds	2,345,311	1,154,074	-
Other	-	-	-
Total Liabilities	<u>2,378,072</u>	<u>2,803,928</u>	<u>11,697,198</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	7,430,644	-	-
Total Fund Balances	<u>7,430,644</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,808,716</u>	<u>\$ 2,803,928</u>	<u>\$ 11,697,198</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>
\$ 628,220	\$ 35,600	\$ 102	\$ 497,512
5,230,741	1,446,253	1,266,352	6,079,660
-	-	-	-
1,358,717	-	-	339,320
-	-	42,297	-
-	-	-	-
-	-	-	-
<u>\$ 7,217,678</u>	<u>\$ 1,481,853</u>	<u>\$ 1,308,751</u>	<u>\$ 6,916,492</u>
\$ 4,297,208	\$ 834,021	\$ -	\$ 84,680
-	-	-	-
2,920,470	-	-	406,906
-	-	-	-
<u>7,217,678</u>	<u>834,021</u>	<u>-</u>	<u>491,586</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
-	647,832	1,308,751	6,424,906
<u>-</u>	<u>647,832</u>	<u>1,308,751</u>	<u>6,424,906</u>
<u>\$ 7,217,678</u>	<u>\$ 1,481,853</u>	<u>\$ 1,308,751</u>	<u>\$ 6,916,492</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2018

	<u>Casino Control Fund</u>	<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>
ASSETS			
Cash and cash equivalents	\$ 50,250	\$ -	\$ 43,088
Investments	-	-	119,363
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	3,961,959	19,253,808	-
Loans	-	-	-
Other	-	-	-
Due from other funds	4,550,068	4,858,380	-
Other	-	-	-
Total Assets	<u>\$ 8,562,277</u>	<u>\$ 24,112,188</u>	<u>\$ 162,451</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 8,562,277	\$ 10,291,234	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	162,451
Other	-	-	-
Total Liabilities	<u>8,562,277</u>	<u>10,291,234</u>	<u>162,451</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	-	13,820,954	-
Total Fund Balances	<u>-</u>	<u>13,820,954</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,562,277</u>	<u>\$ 24,112,188</u>	<u>\$ 162,451</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>
\$ 137,010	\$ 45,079	\$ 781,125	\$ -
851,059	5,723,980	2,040,364	205,941,777
-	-	-	-
-	9,093,042	874,616	46,425,751
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 988,069</u>	<u>\$ 14,862,101</u>	<u>\$ 3,696,105</u>	<u>\$ 252,367,528</u>
\$ -	\$ 10,952	\$ -	\$ 27,023,191
-	-	-	-
-	11,968,022	-	46,094,311
-	-	-	-
<u>-</u>	<u>11,978,974</u>	<u>-</u>	<u>73,117,502</u>
-	-	-	-
-	2,883,127	-	-
<u>988,069</u>	<u>-</u>	<u>3,696,105</u>	<u>179,250,026</u>
<u>988,069</u>	<u>2,883,127</u>	<u>3,696,105</u>	<u>179,250,026</u>
<u>\$ 988,069</u>	<u>\$ 14,862,101</u>	<u>\$ 3,696,105</u>	<u>\$ 252,367,528</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2018

	<u>Clean Water State Revolving Fund</u>	<u>Contributory Group Insurance Premium Fund</u>	<u>Disciplinary Oversight Committee</u>
ASSETS			
Cash and cash equivalents	\$ 1,962	\$ 616,578	\$ 392,364
Investments	83,479,656	637,609,599	7,507,560
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	663,193	-
Loans	316,479,798	-	-
Other	-	-	-
Due from other funds	527,149	-	-
Other	-	-	-
Total Assets	<u>\$ 400,488,565</u>	<u>\$ 638,889,370</u>	<u>\$ 7,899,924</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 15,302,159	\$ 4,002,634
Unearned revenue	476,349	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>476,349</u>	<u>15,302,159</u>	<u>4,002,634</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	400,012,216	623,587,211	-
Committed	-	-	3,897,290
Total Fund Balances	<u>400,012,216</u>	<u>623,587,211</u>	<u>3,897,290</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 400,488,565</u>	<u>\$ 638,889,370</u>	<u>\$ 7,899,924</u>

<u>Division of Motor Vehicles Surcharge Fund</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>
\$ 930,099	\$ 100	\$ -	\$ 100,000	\$ 100
929,557	26,214,137	4,907,810	8,305,379	151,514,528
-	15,958,084	-	-	-
4,500,854	-	171,575	12,030,259	-
-	346,620,941	-	-	-
-	-	-	-	650,000
-	540,300	-	-	2,943,742
-	-	-	-	-
<u>\$ 6,360,510</u>	<u>\$ 389,333,562</u>	<u>\$ 5,079,385</u>	<u>\$ 20,435,638</u>	<u>\$ 155,108,370</u>
\$ 6,360,510	\$ 108,757	\$ 78,887	\$ -	\$ -
-	-	-	-	-
-	-	601,434	20,435,638	1,636,171
-	-	-	-	-
<u>6,360,510</u>	<u>108,757</u>	<u>680,321</u>	<u>20,435,638</u>	<u>1,636,171</u>
-	-	-	-	-
-	389,224,805	-	-	153,472,199
-	-	4,399,064	-	-
-	<u>389,224,805</u>	<u>4,399,064</u>	-	<u>153,472,199</u>
<u>\$ 6,360,510</u>	<u>\$ 389,333,562</u>	<u>\$ 5,079,385</u>	<u>\$ 20,435,638</u>	<u>\$ 155,108,370</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2018

	<u>Garden State Farmland Preservation Trust Fund</u>	<u>Garden State Green Acres Preservation Trust Fund</u>	<u>Garden State Historic Preservation Trust Fund</u>
ASSETS			
Cash and cash equivalents	\$ 1,000	\$ 329,052	\$ 4,413
Investments	5,006,132	33,545,948	2,897,294
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	485,780	-	-
Loans	-	34,325,675	-
Other	-	198,472	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 5,492,912</u>	<u>\$ 68,399,147</u>	<u>\$ 2,901,707</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	5,492,912	68,399,147	2,901,707
Committed	-	-	-
Total Fund Balances	<u>5,492,912</u>	<u>68,399,147</u>	<u>2,901,707</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,492,912</u>	<u>\$ 68,399,147</u>	<u>\$ 2,901,707</u>

<u>Global Warming Solutions Fund</u>	<u>Gubernatorial Elections Fund</u>	<u>Hazardous Discharge Site Cleanup Fund</u>	<u>Health Care Subsidy Fund</u>	<u>Horse Racing Injury Compensation Fund</u>
\$ 64	\$ -	\$ 152,415	\$ 675,705	\$ 1,000
32,933	-	551,306,091	77,162,763	561,976
-	-	-	-	-
-	297,474	3,268,102	37,459,338	-
-	-	-	-	-
-	-	-	-	-
-	101,261	310,186	33,295,490	-
-	-	-	-	-
<u>\$ 32,997</u>	<u>\$ 398,735</u>	<u>\$ 555,036,794</u>	<u>\$ 148,593,296</u>	<u>\$ 562,976</u>
\$ -	\$ -	\$ 441,790	\$ -	\$ -
-	-	230,118,537	-	-
-	398,735	21,851,605	143,151,136	-
-	-	-	-	-
<u>-</u>	<u>398,735</u>	<u>252,411,932</u>	<u>143,151,136</u>	<u>-</u>
-	-	-	-	-
-	-	302,624,862	-	-
32,997	-	-	5,442,160	562,976
<u>32,997</u>	<u>-</u>	<u>302,624,862</u>	<u>5,442,160</u>	<u>562,976</u>
<u>\$ 32,997</u>	<u>\$ 398,735</u>	<u>\$ 555,036,794</u>	<u>\$ 148,593,296</u>	<u>\$ 562,976</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2018

	Lead Hazard Control Assistance Fund	Luxury Tax Fund	Mandatory Continuing Legal Education Fund
ASSETS			
Cash and cash equivalents	\$ 854	\$ 100	\$ 6,914
Investments	502,327	241,682	2,244,427
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	6,232,347	-
Loans	8,440,587	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 8,943,768</u>	<u>\$ 6,474,129</u>	<u>\$ 2,251,341</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 6,474,129	\$ 149,941
Unearned revenue	-	-	-
Due to other funds	174,916	-	-
Other	-	-	-
Total Liabilities	<u>174,916</u>	<u>6,474,129</u>	<u>149,941</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	8,768,852	-	2,101,400
Total Fund Balances	<u>8,768,852</u>	<u>-</u>	<u>2,101,400</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,943,768</u>	<u>\$ 6,474,129</u>	<u>\$ 2,251,341</u>

<u>Medical Malpractice Self Insurance Fund</u>	<u>New Home Warranty Security Fund</u>	<u>New Jersey Building Authority</u>	<u>New Jersey Lawyers' Assistance Program</u>	<u>New Jersey Lawyers' Fund for Client Protection</u>
\$ 994,402	\$ 701,381	\$ 254,405	\$ 3,041	\$ 7,712,720
4,683,727	7,196,563	10,002,446	1,544,262	11,863,692
-	-	-	-	-
5,537,149	-	-	-	-
-	-	-	-	-
-	-	-	-	30,295
-	-	-	-	-
-	-	-	-	14,499
<u>\$ 11,215,278</u>	<u>\$ 7,897,944</u>	<u>\$ 10,256,851</u>	<u>\$ 1,547,303</u>	<u>\$ 19,621,206</u>
\$ 1,888,413	\$ -	\$ 147,234	\$ 193,435	\$ 463,985
-	-	-	-	-
-	1,869,380	-	-	-
-	-	125,156	-	-
<u>1,888,413</u>	<u>1,869,380</u>	<u>272,390</u>	<u>193,435</u>	<u>463,985</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	9,984,461	-	-
9,326,865	6,028,564	-	1,353,868	19,157,221
<u>9,326,865</u>	<u>6,028,564</u>	<u>9,984,461</u>	<u>1,353,868</u>	<u>19,157,221</u>
<u>\$ 11,215,278</u>	<u>\$ 7,897,944</u>	<u>\$ 10,256,851</u>	<u>\$ 1,547,303</u>	<u>\$ 19,621,206</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2018

	<u>New Jersey Racing Industry Special Fund</u>	<u>New Jersey Schools Development Authority</u>	<u>New Jersey Spill Compensation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 761,261	\$ 7,052,938	\$ 2,837,233
Investments	1,648,368	532,786,685	15,597,344
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	1,628,534
Loans	-	-	-
Other	-	37,536	6,261,390
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 2,409,629</u>	<u>\$ 539,877,159</u>	<u>\$ 26,324,501</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 49,602,139	\$ 38,723
Unearned revenue	-	-	-
Due to other funds	-	-	16,197,163
Other	-	3,397,638	-
Total Liabilities	<u>-</u>	<u>52,999,777</u>	<u>16,235,886</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	486,877,382	-
Committed	2,409,629	-	10,088,615
Total Fund Balances	<u>2,409,629</u>	<u>486,877,382</u>	<u>10,088,615</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,409,629</u>	<u>\$ 539,877,159</u>	<u>\$ 26,324,501</u>

<u>New Jersey Spinal Cord Research Fund</u>	<u>New Jersey Transportation Trust Fund Authority</u>	<u>New Jersey Workforce Development Partnership Fund</u>	<u>Petroleum Overcharge Reimbursement Fund</u>	<u>Pollution Prevention Fund</u>
\$ 26,968	\$ 2,241,381	\$ 3,060,964	\$ 100	\$ 61,000
4,185,043	1,415,213,757	71,704,968	1,815,512	1,862,994
-	-	-	-	-
-	-	34,899,349	-	1,256,224
-	-	-	-	-
-	-	-	-	-
158,968	-	696,741	-	-
-	-	-	-	-
<u>\$ 4,370,979</u>	<u>\$ 1,417,455,138</u>	<u>\$ 110,362,022</u>	<u>\$ 1,815,612</u>	<u>\$ 3,180,218</u>
\$ -	\$ 29,166	\$ 951,074	\$ -	\$ -
-	-	-	-	-
-	192,147,439	35,963,650	209,979	1,011,220
-	-	-	-	-
-	<u>192,176,605</u>	<u>36,914,724</u>	<u>209,979</u>	<u>1,011,220</u>
-	-	-	-	-
-	1,225,278,533	73,447,298	-	-
<u>4,370,979</u>	-	-	<u>1,605,633</u>	<u>2,168,998</u>
<u>4,370,979</u>	<u>1,225,278,533</u>	<u>73,447,298</u>	<u>1,605,633</u>	<u>2,168,998</u>
<u>\$ 4,370,979</u>	<u>\$ 1,417,455,138</u>	<u>\$ 110,362,022</u>	<u>\$ 1,815,612</u>	<u>\$ 3,180,218</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2018**

	<u>Real Estate Guaranty Fund</u>	<u>Remediation Guarantee Fund</u>	<u>Safe Drinking Water Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ 805,112	\$ 25,829
Investments	1,344,675	32,084,850	4,582,109
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	319,255	718
Loans	-	-	-
Other	-	-	-
Due from other funds	101,805	-	-
Other	-	-	-
Total Assets	<u>\$ 1,446,580</u>	<u>\$ 33,209,217</u>	<u>\$ 4,608,656</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 35,703	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	2,541,319
Other	-	-	-
Total Liabilities	<u>-</u>	<u>35,703</u>	<u>2,541,319</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	33,173,514	-
Committed	1,446,580	-	2,067,337
Total Fund Balances	<u>1,446,580</u>	<u>33,173,514</u>	<u>2,067,337</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,446,580</u>	<u>\$ 33,209,217</u>	<u>\$ 4,608,656</u>

<u>Sanitary Landfill Facility Contingency Fund</u>	<u>State Disability Benefit Fund</u>	<u>State Health Benefit Program Fund -State Active</u>	<u>State Health Benefit Program Fund -State Retired</u>	<u>State - Owned Real Property Fund</u>
\$ 23,963	\$ -	\$ 1,363,678	\$ 1,110,091	\$ 100
3,145,431	136,955,138	48,015,266	-	5,904,385
-	-	-	24,581,211	-
193,520	177,518,271	-	-	-
-	-	-	-	-
-	3,121,964	35,157,330	37,591,446	-
-	1,549,207	72,864,579	43,316,872	4,923,022
-	-	-	-	-
<u>\$ 3,362,914</u>	<u>\$ 319,144,580</u>	<u>\$ 157,400,853</u>	<u>\$ 106,599,620</u>	<u>\$ 10,827,507</u>
\$ 146,057	\$ 53,384,438	\$ 88,670,969	\$ 33,662,328	\$ -
-	-	-	-	-
-	10,979,141	211,748	72,937,292	5,166,773
-	55,259	-	-	-
<u>146,057</u>	<u>64,418,838</u>	<u>88,882,717</u>	<u>106,599,620</u>	<u>5,166,773</u>
-	-	-	-	-
-	254,725,742	68,518,136	-	-
<u>3,216,857</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,660,734</u>
<u>3,216,857</u>	<u>254,725,742</u>	<u>68,518,136</u>	<u>-</u>	<u>5,660,734</u>
<u>\$ 3,362,914</u>	<u>\$ 319,144,580</u>	<u>\$ 157,400,853</u>	<u>\$ 106,599,620</u>	<u>\$ 10,827,507</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2018

	<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	\$ 118	\$ -	\$ 1,087,722
Investments	3,738,405	200,443,370	13,489,474
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	7,031,425	-	9,822,137
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	92,097
Other	-	-	-
Total Assets	<u>\$ 10,769,948</u>	<u>\$ 200,443,370</u>	<u>\$ 24,491,430</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 197,081,066	\$ 317,871
Unearned revenue	-	-	-
Due to other funds	8,757,261	-	2,521,941
Other	-	-	-
Total Liabilities	<u>8,757,261</u>	<u>197,081,066</u>	<u>2,839,812</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	21,651,618
Committed	2,012,687	3,362,304	-
Total Fund Balances	<u>2,012,687</u>	<u>3,362,304</u>	<u>21,651,618</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,769,948</u>	<u>\$ 200,443,370</u>	<u>\$ 24,491,430</u>

Tobacco Settlement Financing Corporation	Tourism Improvement and Development District Act	Trial Attorney Certification Program	Unclaimed Child Support Trust Fund	Unclaimed Utility Deposits Trust Fund
\$ 4,286,000	\$ 21,486	\$ -	\$ 138,474	\$ 1,000
294,755,000	23,935	489,197	3,543,430	3,572,698
-	-	-	-	-
601,281	1,260,248	-	-	19,802
-	-	-	-	-
122,500,000	-	9,915	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 422,142,281</u>	<u>\$ 1,305,669</u>	<u>\$ 499,112</u>	<u>\$ 3,681,904</u>	<u>\$ 3,593,500</u>
\$ 179,000	\$ 1,201,014	\$ 74,896	\$ -	\$ -
-	-	-	-	-
-	104,655	-	737,013	19,906
-	-	-	-	-
<u>179,000</u>	<u>1,305,669</u>	<u>74,896</u>	<u>737,013</u>	<u>19,906</u>
<u>122,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
299,463,281	-	-	-	-
-	-	424,216	2,944,891	3,573,594
<u>299,463,281</u>	<u>-</u>	<u>424,216</u>	<u>2,944,891</u>	<u>3,573,594</u>
<u>\$ 422,142,281</u>	<u>\$ 1,305,669</u>	<u>\$ 499,112</u>	<u>\$ 3,681,904</u>	<u>\$ 3,593,500</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2018

	<u>Unemployment Compensation Auxiliary Fund</u>	<u>Unemployment Compensation Interest Repayment Fund</u>	<u>Universal Services Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 53,333
Investments	16,766,007	3,074,204	33,987,499
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	77,371	8,090,077
Loans	-	-	-
Other	3,852,000	-	6,350,333
Due from other funds	411,667	-	-
Other	-	-	-
Total Assets	<u>\$ 21,029,674</u>	<u>\$ 3,151,575</u>	<u>\$ 48,481,242</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 7,617,928
Unearned revenue	-	-	-
Due to other funds	17,228,668	14	8,138,155
Other	-	-	-
Total Liabilities	<u>17,228,668</u>	<u>14</u>	<u>15,756,083</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	3,801,006	3,151,561	32,725,159
Total Fund Balances	<u>3,801,006</u>	<u>3,151,561</u>	<u>32,725,159</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 21,029,674</u>	<u>\$ 3,151,575</u>	<u>\$ 48,481,242</u>

<u>Vietnam Veterans' Memorial Fund</u>	<u>Volunteer Emergency Service Organizations Loan Fund</u>	<u>Wastewater Treatment Fund</u>	<u>Worker and Community Right to Know Fund</u>	<u>Total Non-Major Special Revenue Funds</u>
\$ 7,588	\$ 44,722	\$ 100	\$ 42,000	\$ 41,442,029
138	1,173,393	349,009,471	2,289,396	5,073,448,308
-	-	-	-	40,539,295
73,509	-	-	3,175,800	403,898,603
-	320,545	707,921,717	-	1,414,151,560
-	-	-	-	215,760,681
-	-	-	-	175,995,337
-	-	-	-	14,499
<u>\$ 81,235</u>	<u>\$ 1,538,660</u>	<u>\$ 1,056,931,288</u>	<u>\$ 5,507,196</u>	<u>\$ 7,365,250,312</u>
\$ 81,235	\$ -	\$ -	\$ -	\$ 533,168,857
-	-	-	-	230,594,886
-	325	-	2,893,336	632,937,558
-	-	-	-	3,578,053
<u>81,235</u>	<u>325</u>	<u>-</u>	<u>2,893,336</u>	<u>1,400,279,354</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,500,000</u>
-	-	1,056,931,288	-	5,478,649,439
-	1,538,335	-	2,613,860	363,821,519
<u>-</u>	<u>1,538,335</u>	<u>1,056,931,288</u>	<u>2,613,860</u>	<u>5,842,470,958</u>
<u>\$ 81,235</u>	<u>\$ 1,538,660</u>	<u>\$ 1,056,931,288</u>	<u>\$ 5,507,196</u>	<u>\$ 7,365,250,312</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	\$ 16,380,038	\$ 20,346,092
Federal and other grants	-	-	-
Licenses and fees	1,613,422	-	-
Services and assessments	-	-	-
Investment earnings	106,173	10,006	72,886
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>12,719,595</u>	<u>16,390,044</u>	<u>20,418,978</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	1,654,980	-	-
Physical and mental health	7,702,621	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	16,390,044	20,418,978
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>9,357,601</u>	<u>16,390,044</u>	<u>20,418,978</u>
Excess (deficiency) of revenues over expenditures	<u>3,361,994</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(1,791,991)	-	-
Total Other Financing Sources (Uses)	<u>(1,791,991)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,570,003	-	-
Fund Balances - July 1, 2017 (Restated)	<u>5,860,641</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2018	<u>\$ 7,430,644</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Atlantic City Tourism Promotion Fund</u>	<u>Board of Bar Examiners</u>	<u>Boarding House Rental Assistance Fund</u>	<u>Body Armor Replacement Fund</u>
\$ 4,729,658	\$ -	\$ -	\$ -
-	-	-	-
-	2,083,409	-	-
-	-	-	-
68,306	21,179	16,868	74,976
-	-	-	-
-	166,570	1,620	4,190,943
<u>4,797,964</u>	<u>2,271,158</u>	<u>18,488</u>	<u>4,265,919</u>
-	2,902,861	-	3,322,960
-	-	-	-
-	-	-	-
-	-	-	-
4,797,964	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>4,797,964</u>	<u>2,902,861</u>	<u>-</u>	<u>3,322,960</u>
-	<u>(631,703)</u>	<u>18,488</u>	<u>942,959</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	(405,641)
-	-	-	(405,641)
-	(631,703)	18,488	537,318
-	1,279,535	1,290,263	5,887,588
<u>\$ -</u>	<u>\$ 647,832</u>	<u>\$ 1,308,751</u>	<u>\$ 6,424,906</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 ENDED JUNE 30, 2018

	<u>Casino Control Fund</u>	<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>
REVENUES			
Taxes	\$ -	\$ 215,343,253	\$ -
Federal and other grants	-	-	-
Licenses and fees	47,792,404	1,840,855	-
Services and assessments	-	-	-
Investment earnings	-	-	919
Contributions	-	-	-
Other	-	389,117	161,532
Total Revenues	<u>47,792,404</u>	<u>217,573,225</u>	<u>162,451</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	42,102,558	-	-
Physical and mental health	-	26,944,178	-
Educational, cultural, and intellectual development	-	187,320,429	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	2,196,000	-
Transportation programs	-	14,130,575	-
Government direction, management, and control	5,689,846	-	-
Special government services	-	92,000	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>47,792,404</u>	<u>230,683,182</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(13,109,957)</u>	<u>162,451</u>
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	162,451	-
Transfers to other funds	-	-	(162,451)
Total Other Financing Sources (Uses)	<u>-</u>	<u>162,451</u>	<u>(162,451)</u>
Net Change in Fund Balance	<u>-</u>	<u>(12,947,506)</u>	<u>-</u>
Fund Balances - July 1, 2017 (Restated)	<u>-</u>	<u>26,768,460</u>	<u>-</u>
Fund Balances - June 30, 2018	<u>\$ -</u>	<u>\$ 13,820,954</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>
\$ -	\$ -	\$ 22,544,652	\$ -
-	-	-	-
-	-	-	-
-	9,984,360	-	344,665,000
11,199	69,829	108,588	2,971,881
-	-	-	-
1,425,317	-	-	22,164
<u>1,436,516</u>	<u>10,054,189</u>	<u>22,653,240</u>	<u>347,659,045</u>
1,538,878	-	-	-
-	117,950	-	-
-	-	-	-
-	-	21,929,435	-
-	-	-	148,946,159
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,538,878</u>	<u>117,950</u>	<u>21,929,435</u>	<u>148,946,159</u>
<u>(102,362)</u>	<u>9,936,239</u>	<u>723,805</u>	<u>198,712,886</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	(11,958,346)	-	(153,183,311)
-	(11,958,346)	-	(153,183,311)
(102,362)	(2,022,107)	723,805	45,529,575
<u>1,090,431</u>	<u>4,905,234</u>	<u>2,972,300</u>	<u>133,720,451</u>
<u>\$ 988,069</u>	<u>\$ 2,883,127</u>	<u>\$ 3,696,105</u>	<u>\$ 179,250,026</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 ENDED JUNE 30, 2018

	<u>Clean Water State Revolving Fund</u>	<u>Contributory Group Insurance Premium Fund</u>	<u>Disciplinary Oversight Committee</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	67,012,783	-	-
Licenses and fees	-	-	12,157,917
Services and assessments	-	-	-
Investment earnings	1,025,525	8,517,415	80,489
Contributions	-	98,913,635	-
Other	-	-	528,128
Total Revenues	<u>68,038,308</u>	<u>107,431,050</u>	<u>12,766,534</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	12,399,852
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	3,635,639	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	75,869,964	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>3,635,639</u>	<u>75,869,964</u>	<u>12,399,852</u>
Excess (deficiency) of revenues over expenditures	<u>64,402,669</u>	<u>31,561,086</u>	<u>366,682</u>
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	4,000,000	-	-
Transfers to other funds	(3,091,132)	-	-
Total Other Financing Sources (Uses)	<u>908,868</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>65,311,537</u>	<u>31,561,086</u>	<u>366,682</u>
Fund Balances - July 1, 2017 (Restated)	<u>334,700,679</u>	<u>592,026,125</u>	<u>3,530,608</u>
Fund Balances - June 30, 2018	<u>\$ 400,012,216</u>	<u>\$ 623,587,211</u>	<u>\$ 3,897,290</u>

Division of Motor Vehicles Surcharge Fund	Drinking Water State Revolving Fund	Emergency Medical Technician Training Fund	Enterprise Zone Assistance Fund
\$ -	\$ -	\$ -	\$ 69,923,339
-	50,164,140	-	-
-	-	-	-
126,737,848	-	2,120,262	-
26,662	729,348	55,706	140,778
-	-	-	-
-	-	-	-
<u>126,764,510</u>	<u>50,893,488</u>	<u>2,175,968</u>	<u>70,064,117</u>
-	-	-	-
-	-	1,090,658	-
-	-	-	-
-	59,935,577	-	-
-	-	-	-
-	-	-	-
126,764,510	-	-	-
-	-	-	-
-	-	-	-
<u>126,764,510</u>	<u>59,935,577</u>	<u>1,090,658</u>	<u>-</u>
-	(9,042,089)	1,085,310	70,064,117
-	-	-	-
-	-	-	-
-	-	-	-
-	35,419,301	-	-
-	(2,330,823)	(601,436)	(70,064,117)
-	33,088,478	(601,436)	(70,064,117)
-	24,046,389	483,874	-
-	365,178,416	3,915,190	-
<u>\$ -</u>	<u>\$ 389,224,805</u>	<u>\$ 4,399,064</u>	<u>\$ -</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 ENDED JUNE 30, 2018

	Fund for Support of Free Public Schools	Garden State Farmland Preservation Trust Fund	Garden State Green Acres Preservation Trust Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	9,504,899	-	-
Services and assessments	-	-	-
Investment earnings	1,387,020	91,967	464,469
Contributions	-	-	-
Other	-	267,962	658,574
Total Revenues	<u>10,891,919</u>	<u>359,929</u>	<u>1,123,043</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	2,946,989	2,867,037
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>2,946,989</u>	<u>2,867,037</u>
Excess (deficiency) of revenues over expenditures	<u>10,891,919</u>	<u>(2,587,060)</u>	<u>(1,743,994)</u>
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(8,197,328)	-	-
Total Other Financing Sources (Uses)	<u>(8,197,328)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	2,694,591	(2,587,060)	(1,743,994)
Fund Balances - July 1, 2017 (Restated)	<u>150,777,608</u>	<u>8,079,972</u>	<u>70,143,141</u>
Fund Balances - June 30, 2018	<u>\$ 153,472,199</u>	<u>\$ 5,492,912</u>	<u>\$ 68,399,147</u>

Garden State Historic Preservation Trust Fund	Garden State Preservation Trust	Global Warming Solutions Fund	Gubernatorial Elections Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
39,587	-	242	-
-	-	-	-
-	-	-	443,505
<u>39,587</u>	<u>-</u>	<u>242</u>	<u>443,505</u>
-	-	-	13,030,778
-	-	-	-
-	-	-	-
-	-	-	-
36,821	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	64,900,000	-	-
-	32,733,570	-	-
<u>36,821</u>	<u>97,633,570</u>	<u>-</u>	<u>13,030,778</u>
<u>2,766</u>	<u>(97,633,570)</u>	<u>242</u>	<u>(12,587,273)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	97,633,570	-	12,087,273
-	-	-	-
-	<u>97,633,570</u>	<u>-</u>	<u>12,087,273</u>
<u>2,766</u>	<u>-</u>	<u>242</u>	<u>(500,000)</u>
<u>2,898,941</u>	<u>-</u>	<u>32,755</u>	<u>500,000</u>
<u>\$ 2,901,707</u>	<u>\$ -</u>	<u>\$ 32,997</u>	<u>\$ -</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 ENDED JUNE 30, 2018

	Hazardous Discharge Site Cleanup Fund	Health Care Subsidy Fund	Horse Racing Injury Compensation Fund
REVENUES			
Taxes	\$ -	\$ 418,635,563	\$ -
Federal and other grants	-	-	-
Licenses and fees	28,035,402	-	-
Services and assessments	70,227,887	383,007,296	2,235,025
Investment earnings	4,100,467	1,301,181	2,976
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>102,363,756</u>	<u>802,944,040</u>	<u>2,238,001</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	1,788,462
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	38,804,803	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>38,804,803</u>	<u>-</u>	<u>1,788,462</u>
Excess (deficiency) of revenues over expenditures	<u>63,558,953</u>	<u>802,944,040</u>	<u>449,539</u>
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	29,493,260	-
Transfers to other funds	(37,483,718)	(834,984,470)	-
Total Other Financing Sources (Uses)	<u>(37,483,718)</u>	<u>(805,491,210)</u>	<u>-</u>
Net Change in Fund Balance	26,075,235	(2,547,170)	449,539
Fund Balances - July 1, 2017 (Restated)	<u>276,549,627</u>	<u>7,989,330</u>	<u>113,437</u>
Fund Balances - June 30, 2018	<u>\$ 302,624,862</u>	<u>\$ 5,442,160</u>	<u>\$ 562,976</u>

<u>Lead Hazard Control Assistance Fund</u>	<u>Legal Services Fund</u>	<u>Luxury Tax Fund</u>	<u>Mandatory Continuing Legal Education Fund</u>
\$ -	\$ -	\$ 31,438,576	\$ -
-	-	-	-
6,834	8,768,416	-	853,379
-	-	-	-
7,049	-	3,284	18,874
-	-	-	-
-	-	-	-
<u>13,883</u>	<u>8,768,416</u>	<u>31,441,860</u>	<u>872,253</u>
-	-	-	406,301
-	-	-	-
-	-	-	-
-	-	-	-
178,865	-	-	-
-	-	-	-
-	-	31,441,860	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>178,865</u>	<u>-</u>	<u>31,441,860</u>	<u>406,301</u>
<u>(164,982)</u>	<u>8,768,416</u>	<u>-</u>	<u>465,952</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(174,916)	(8,768,416)	-	-
(174,916)	(8,768,416)	-	-
(339,898)	-	-	465,952
9,108,750	-	-	1,635,448
<u>\$ 8,768,852</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,101,400</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 ENDED JUNE 30, 2018

	Medical Malpractice Self Insurance Fund	New Home Warranty Security Fund	New Jersey Building Authority
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	629,000	-
Services and assessments	13,282,248	2,966,644	-
Investment earnings	81,628	79,805	151,412
Contributions	-	-	-
Other	-	87,168	-
Total Revenues	<u>13,363,876</u>	<u>3,762,617</u>	<u>151,412</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	747,159	-
Economic planning, development, and security	24,347,984	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	2,379,239
Special government services	-	-	-
Debt Service:			
Principal	-	-	64,020,000
Interest	-	-	13,529,224
Total Expenditures	<u>24,347,984</u>	<u>747,159</u>	<u>79,928,463</u>
Excess (deficiency) of revenues over expenditures	<u>(10,984,108)</u>	<u>3,015,458</u>	<u>(79,777,051)</u>
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	(59,875,000)
Transfers from other funds	10,000,000	-	101,349,658
Transfers to other funds	-	(1,869,380)	-
Total Other Financing Sources (Uses)	<u>10,000,000</u>	<u>(1,869,380)</u>	<u>41,474,658</u>
Net Change in Fund Balance	<u>(984,108)</u>	<u>1,146,078</u>	<u>(38,302,393)</u>
Fund Balances - July 1, 2017 (Restated)	<u>10,310,973</u>	<u>4,882,486</u>	<u>48,286,854</u>
Fund Balances - June 30, 2018	<u>\$ 9,326,865</u>	<u>\$ 6,028,564</u>	<u>\$ 9,984,461</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>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
884,412	4,232,762	360,824	-
-	-	-	-
20,429	167,314	35,683	3,786,684
-	-	-	-
-	2,502,674	22,462,229	57,011
<u>904,841</u>	<u>6,902,750</u>	<u>22,858,736</u>	<u>3,843,695</u>
842,627	6,705,650	22,519,416	-
-	-	-	-
-	-	-	359,381,096
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>842,627</u>	<u>6,705,650</u>	<u>22,519,416</u>	<u>359,381,096</u>
<u>62,214</u>	<u>197,100</u>	<u>339,320</u>	<u>(355,537,401)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	350,000,000
-	-	-	-
-	-	-	350,000,000
<u>62,214</u>	<u>197,100</u>	<u>339,320</u>	<u>(5,537,401)</u>
<u>1,291,654</u>	<u>18,960,121</u>	<u>2,070,309</u>	<u>492,414,783</u>
<u>\$ 1,353,868</u>	<u>\$ 19,157,221</u>	<u>\$ 2,409,629</u>	<u>\$ 486,877,382</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 ENDED JUNE 30, 2018

	<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	\$ 22,558,547	\$ -	\$ -
Federal and other grants	-	-	36,166,786
Licenses and fees	782,572	-	-
Services and assessments	-	-	-
Investment earnings	209,507	68,028	16,645,852
Contributions	-	-	-
Other	1,072,888	3,758,968	-
Total Revenues	<u>24,623,514</u>	<u>3,826,996</u>	<u>52,812,638</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	1,901,968	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	686,083	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	427,134
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	554,240,000
Interest	-	-	823,616,216
Total Expenditures	<u>686,083</u>	<u>1,901,968</u>	<u>1,378,283,350</u>
Excess (deficiency) of revenues over expenditures	<u>23,937,431</u>	<u>1,925,028</u>	<u>(1,325,470,712)</u>
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	1,604,671,489
Transfers to other funds	(25,197,163)	(3,600,000)	(1,626,189,174)
Total Other Financing Sources (Uses)	<u>(25,197,163)</u>	<u>(3,600,000)</u>	<u>(21,517,685)</u>
Net Change in Fund Balance	<u>(1,259,732)</u>	<u>(1,674,972)</u>	<u>(1,346,988,397)</u>
Fund Balances - July 1, 2017 (Restated)	<u>11,348,347</u>	<u>6,045,951</u>	<u>2,572,266,930</u>
Fund Balances - June 30, 2018	<u>\$ 10,088,615</u>	<u>\$ 4,370,979</u>	<u>\$ 1,225,278,533</u>

New Jersey Workforce Development Partnership Fund	Petroleum Overcharge Reimbursement Fund	Pollution Prevention Fund	Real Estate Guaranty Fund
\$ 121,802,717	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	101,805
-	-	1,365,941	-
1,086,613	26,229	26,128	17,616
-	-	-	-
838,281	-	-	-
<u>123,727,611</u>	<u>26,229</u>	<u>1,392,069</u>	<u>119,421</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
14,050,014	-	-	6,941
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>14,050,014</u>	<u>-</u>	<u>-</u>	<u>6,941</u>
<u>109,677,597</u>	<u>26,229</u>	<u>1,392,069</u>	<u>112,480</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(94,546,817)	(209,978)	(991,648)	-
<u>(94,546,817)</u>	<u>(209,978)</u>	<u>(991,648)</u>	<u>-</u>
15,130,780	(183,749)	400,421	112,480
<u>58,316,518</u>	<u>1,789,382</u>	<u>1,768,577</u>	<u>1,334,100</u>
<u>\$ 73,447,298</u>	<u>\$ 1,605,633</u>	<u>\$ 2,168,998</u>	<u>\$ 1,446,580</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 ENDED JUNE 30, 2018

	<u>Remediation Guarantee Fund</u>	<u>Safe Drinking Water Fund</u>	<u>Sanitary Landfill Facility Contingency Fund</u>
REVENUES			
Taxes	\$ 4,432,404	\$ 2,578,606	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	1,947,231
Investment earnings	417,969	56,541	39,501
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>4,850,373</u>	<u>2,635,147</u>	<u>1,986,732</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	2,106,775	-	1,722,743
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>2,106,775</u>	<u>-</u>	<u>1,722,743</u>
Excess (deficiency) of revenues over expenditures	<u>2,743,598</u>	<u>2,635,147</u>	<u>263,989</u>
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(2,541,319)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,541,319)</u>	<u>-</u>
Net Change in Fund Balance	<u>2,743,598</u>	<u>93,828</u>	<u>263,989</u>
Fund Balances - July 1, 2017 (Restated)	<u>30,429,916</u>	<u>1,973,509</u>	<u>2,952,868</u>
Fund Balances - June 30, 2018	<u>\$ 33,173,514</u>	<u>\$ 2,067,337</u>	<u>\$ 3,216,857</u>

<u>State Disability Benefit Fund</u>	<u>State Health Benefit Program Fund - State Active</u>	<u>State Health Benefit Program Fund - State Retired</u>	<u>State - Owned Real Property Fund</u>
\$ 516,254,368	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
23,307,730	-	-	-
1,841,180	1,696,212	1,058,891	78,473
-	420,844,721	40,294,036	-
5,936,671	-	-	5,088,300
<u>547,339,949</u>	<u>422,540,933</u>	<u>41,352,927</u>	<u>5,166,773</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
521,752,664	-	-	-
-	-	-	-
-	1,664,974,981	690,310,595	-
-	-	-	-
-	-	-	-
<u>521,752,664</u>	<u>1,664,974,981</u>	<u>690,310,595</u>	<u>-</u>
<u>25,587,285</u>	<u>(1,242,434,048)</u>	<u>(648,957,668)</u>	<u>5,166,773</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	1,263,170,176	648,957,668	-
<u>(34,959,373)</u>	<u>-</u>	<u>-</u>	<u>(5,166,773)</u>
<u>(34,959,373)</u>	<u>1,263,170,176</u>	<u>648,957,668</u>	<u>(5,166,773)</u>
(9,372,088)	20,736,128	-	-
<u>264,097,830</u>	<u>47,782,008</u>	<u>-</u>	<u>5,660,734</u>
<u>\$ 254,725,742</u>	<u>\$ 68,518,136</u>	<u>\$ -</u>	<u>\$ 5,660,734</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>State Recycling Fund</u>	<u>Superior Court of New Jersey Trust Fund</u>	<u>Supplemental Workforce Fund for Basic Skills</u>
REVENUES			
Taxes	\$ 26,883,592	\$ -	\$ 34,108,775
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Investment earnings	139,827	2,499,824	290,935
Contributions	-	-	-
Other	-	-	234,719
Total Revenues	<u>27,023,419</u>	<u>2,499,824</u>	<u>34,634,429</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	194,896	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	(790)	-	-
Economic planning, development, and security	-	-	31,283,841
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>(790)</u>	<u>194,896</u>	<u>31,283,841</u>
Excess (deficiency) of revenues over expenditures	<u>27,024,209</u>	<u>2,304,928</u>	<u>3,350,588</u>
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(26,657,261)	-	(1,556,729)
Total Other Financing Sources (Uses)	<u>(26,657,261)</u>	<u>-</u>	<u>(1,556,729)</u>
Net Change in Fund Balance	366,948	2,304,928	1,793,859
Fund Balances - July 1, 2017 (Restated)	<u>1,645,739</u>	<u>1,057,376</u>	<u>19,857,759</u>
Fund Balances - June 30, 2018	<u>\$ 2,012,687</u>	<u>\$ 3,362,304</u>	<u>\$ 21,651,618</u>

Tobacco Settlement Financing Corporation	Tourism Improvement and Development District Act	Trial Attorney Certification Program	Unclaimed Child Support Trust Fund	Unclaimed Utility Deposits Trust Fund
\$ -	\$ 6,849,830	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	359,775	-	-
-	-	-	-	-
5,388,000	1,806	4,621	48,179	210,999
-	-	-	-	-
<u>267,639,000</u>	<u>-</u>	<u>3,600</u>	<u>127,523</u>	<u>8,338,437</u>
<u>273,027,000</u>	<u>6,851,636</u>	<u>367,996</u>	<u>175,702</u>	<u>8,549,436</u>
-	-	177,138	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	6,746,981	-	-	-
-	-	-	-	-
11,589,000	-	-	774,819	5,457,146
-	-	-	-	-
-	-	-	-	-
<u>91,990,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>103,579,000</u>	<u>6,746,981</u>	<u>177,138</u>	<u>774,819</u>	<u>5,457,146</u>
<u>169,448,000</u>	<u>104,655</u>	<u>190,858</u>	<u>(599,117)</u>	<u>3,092,290</u>
3,146,655,179	-	-	-	-
218,165,821	-	-	-	-
(3,255,458,000)	-	-	-	-
-	-	-	-	-
<u>(265,641,719)</u>	<u>(104,655)</u>	<u>-</u>	<u>-</u>	<u>(19,906)</u>
<u>(156,278,719)</u>	<u>(104,655)</u>	<u>-</u>	<u>-</u>	<u>(19,906)</u>
13,169,281	-	190,858	(599,117)	3,072,384
<u>286,294,000</u>	<u>-</u>	<u>233,358</u>	<u>3,544,008</u>	<u>501,210</u>
<u>\$ 299,463,281</u>	<u>\$ -</u>	<u>\$ 424,216</u>	<u>\$ 2,944,891</u>	<u>\$ 3,573,594</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 ENDED JUNE 30, 2018

	Unemployment Compensation Auxiliary Fund	Unemployment Compensation Interest Repayment Fund	Universal Services Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	211,189,158
Investment earnings	122,456	40,346	583,760
Contributions	-	-	-
Other	21,367,579	-	-
Total Revenues	<u>21,490,035</u>	<u>40,346</u>	<u>211,772,918</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	-	-	132,261,539
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>132,261,539</u>
Excess (deficiency) of revenues over expenditures	<u>21,490,035</u>	<u>40,346</u>	<u>79,511,379</u>
OTHER FINANCING SOURCES (USES)			
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(25,228,668)	-	(74,953,667)
Total Other Financing Sources (Uses)	<u>(25,228,668)</u>	<u>-</u>	<u>(74,953,667)</u>
Net Change in Fund Balance	<u>(3,738,633)</u>	<u>40,346</u>	<u>4,557,712</u>
Fund Balances - July 1, 2017 (Restated)	<u>7,539,639</u>	<u>3,111,215</u>	<u>28,167,447</u>
Fund Balances - June 30, 2018	<u>\$ 3,801,006</u>	<u>\$ 3,151,561</u>	<u>\$ 32,725,159</u>

<u>Vietnam Veterans' Memorial Fund</u>	<u>Volunteer Emergency Service Organizations Loan Fund</u>	<u>Wastewater Treatment Fund</u>	<u>Worker and Community Right to Know Fund</u>	<u>Total Non-Major Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,545,810,010
-	-	-	-	153,343,709
-	-	-	-	120,008,087
-	-	-	3,406,520	1,196,443,150
8	15,228	5,883,526	35,119	64,382,178
80,894	-	-	-	560,133,286
-	8,152	2,693,652	-	350,472,284
<u>80,902</u>	<u>23,380</u>	<u>8,577,178</u>	<u>3,441,639</u>	<u>3,990,592,704</u>
-	-	-	-	109,587,357
-	-	-	-	37,757,375
-	-	-	-	546,701,525
-	-	81,525,894	-	216,907,344
-	-	-	-	923,414,795
-	-	-	-	14,557,709
342	-	-	-	2,615,252,302
80,893	-	-	-	172,893
-	-	-	-	683,160,000
-	-	-	-	961,869,010
<u>81,235</u>	<u>-</u>	<u>81,525,894</u>	<u>-</u>	<u>6,109,380,310</u>
<u>(333)</u>	<u>23,380</u>	<u>(72,948,716)</u>	<u>3,441,639</u>	<u>(2,118,787,606)</u>
-	-	-	-	3,146,655,179
-	-	-	-	218,165,821
-	-	-	-	(3,315,333,000)
-	-	-	-	4,156,944,846
-	-	(34,057,650)	(2,879,136)	(3,359,569,112)
-	-	(34,057,650)	(2,879,136)	846,863,734
<u>(333)</u>	<u>23,380</u>	<u>(107,006,366)</u>	<u>562,503</u>	<u>(1,271,923,872)</u>
<u>333</u>	<u>1,514,955</u>	<u>1,163,937,654</u>	<u>2,051,357</u>	<u>7,114,394,830</u>
<u>\$ -</u>	<u>\$ 1,538,335</u>	<u>\$ 1,056,931,288</u>	<u>\$ 2,613,860</u>	<u>\$ 5,842,470,958</u>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2018**

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Correctional Facilities Construction Fund of 1987</u>
ASSETS			
Cash and cash equivalents	\$ 1,100	\$ 42,616	\$ 440
Investments	4,422,478	7,440,918	-
Receivables, net of allowances for uncollectibles			
Federal government	-	1,255,724	-
Loans	-	-	-
Other	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 4,423,578</u>	<u>\$ 8,739,258</u>	<u>\$ 440</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 1,903	\$ -
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>1,903</u>	<u>-</u>
Fund Balances			
Restricted	4,423,578	8,737,355	440
Committed	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>4,423,578</u>	<u>8,737,355</u>	<u>440</u>
Total Liabilities and Fund Balances	<u>\$ 4,423,578</u>	<u>\$ 8,739,258</u>	<u>\$ 440</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>
\$ 101	\$ -	\$ 1,000	\$ 100
283,452	1,756,141	2,389,031	254,435
-	-	-	-
-	-	-	-
-	19,507,698	-	-
-	-	-	-
<u>\$ 283,553</u>	<u>\$ 21,263,839</u>	<u>\$ 2,390,031</u>	<u>\$ 254,535</u>
\$ -	\$ 877,367	\$ -	\$ -
<u>3,859</u>	<u>-</u>	<u>32,528</u>	<u>3,464</u>
<u>3,859</u>	<u>877,367</u>	<u>32,528</u>	<u>3,464</u>
279,694	-	2,357,503	251,071
<u>-</u>	<u>20,386,472</u>	<u>-</u>	<u>-</u>
<u>279,694</u>	<u>20,386,472</u>	<u>2,357,503</u>	<u>251,071</u>
<u>\$ 283,553</u>	<u>\$ 21,263,839</u>	<u>\$ 2,390,031</u>	<u>\$ 254,535</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS (Continued)
JUNE 30, 2018**

	<u>Special Transportation Fund</u>	<u>1999 Statewide Transportation and Local Bridge Fund</u>	<u>Total Capital Projects Funds</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 100	\$ 45,457
Investments	-	4,037,827	20,584,282
Receivables, net of allowances for uncollectibles			
Federal government	73,461,329	-	74,717,053
Loans	3,000,000	-	3,000,000
Other	99,910,519	-	119,418,217
Due from other funds	<u>307,639,822</u>	<u>-</u>	<u>307,639,822</u>
Total Assets	<u>\$ 484,011,670</u>	<u>\$ 4,037,927</u>	<u>\$ 525,404,831</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 354,765,220	\$ -	\$ 355,644,490
Due to other funds	<u>126,246,450</u>	<u>54,379</u>	<u>126,340,680</u>
Total Liabilities	<u>481,011,670</u>	<u>54,379</u>	<u>481,985,170</u>
 Fund Balances			
Restricted	-	3,983,548	20,033,189
Committed	<u>3,000,000</u>	<u>-</u>	<u>23,386,472</u>
Total Fund Balances	<u>3,000,000</u>	<u>3,983,548</u>	<u>43,419,661</u>
Total Liabilities and Fund Balances	<u>\$ 484,011,670</u>	<u>\$ 4,037,927</u>	<u>\$ 525,404,831</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<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	<u>58,811</u>	<u>94,448</u>	<u>-</u>
Total Revenues	<u>58,811</u>	<u>94,448</u>	<u>-</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Community development and environmental management	(181,926)	(517,551)	-
Transportation programs	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>(181,926)</u>	<u>(517,551)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>240,737</u>	<u>611,999</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	240,737	611,999	-
Fund Balances - July 1, 2017	<u>4,182,841</u>	<u>8,125,356</u>	<u>440</u>
Fund Balances - June 30, 2018	<u>\$ 4,423,578</u>	<u>\$ 8,737,355</u>	<u>\$ 440</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>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
<u>3,859</u>	<u>320,151</u>	<u>32,528</u>	<u>3,464</u>
<u>3,859</u>	<u>320,151</u>	<u>32,528</u>	<u>3,464</u>
-	8,179,913	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>8,179,913</u>	<u>-</u>	<u>-</u>
<u>3,859</u>	<u>(7,859,762)</u>	<u>32,528</u>	<u>3,464</u>
-	-	-	-
<u>(3,859)</u>	<u>-</u>	<u>(32,528)</u>	<u>(3,464)</u>
<u>(3,859)</u>	<u>-</u>	<u>(32,528)</u>	<u>(3,464)</u>
-	(7,859,762)	-	-
<u>279,694</u>	<u>28,246,234</u>	<u>2,357,503</u>	<u>251,071</u>
<u>\$ 279,694</u>	<u>\$ 20,386,472</u>	<u>\$ 2,357,503</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, 2018

	Special Transportation Fund	1999 Statewide Transportation and Local Bridge Fund	Total Capital Projects Funds
REVENUES			
Federal and other grants	\$ 754,322,685	\$ -	\$ 754,322,685
Services and assessments	41,285	-	41,285
Investment earnings	-	54,379	567,640
Total Revenues	754,363,970	54,379	754,931,610
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	8,179,913
Community development and environmental management	-	-	(699,477)
Transportation programs	2,377,553,147	2,078	2,377,555,225
Total Expenditures	2,377,553,147	2,078	2,385,035,661
Excess (deficiency) of revenues over expenditures	(1,623,189,177)	52,301	(1,630,104,051)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	1,626,189,177	-	1,626,189,177
Transfers to other funds	-	(54,379)	(94,230)
Total Other Financing Sources (Uses)	1,626,189,177	(54,379)	1,626,094,947
Net Change in Fund Balance	3,000,000	(2,078)	(4,009,104)
Fund Balances - July 1, 2017	-	3,985,626	47,428,765
Fund Balances - June 30, 2018	\$ 3,000,000	\$ 3,983,548	\$ 43,419,661

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**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
JUNE 30, 2018**

	<u>Alternate Benefit Program Fund</u>	<u>Dental Expense Program</u>	<u>Judiciary Bail Fund</u>
ASSETS			
Cash and cash equivalents	\$ 804,731	\$ 195,156	\$ -
Investments			
Cash Management Fund	576,602	47,909,742	6,861,965
Receivables, net of allowances for uncollectibles			
Employers	-	-	-
Other	35,045	-	-
Due from other funds	<u>40,350,159</u>	<u>25,658</u>	<u>-</u>
Total Assets	<u><u>\$ 41,766,537</u></u>	<u><u>\$ 48,130,556</u></u>	<u><u>\$ 6,861,965</u></u>
LIABILITIES			
Accounts payable and accruals	\$ 40,494,611	\$ 48,130,556	\$ 6,861,965
Due to other funds	<u>1,271,926</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u><u>\$ 41,766,537</u></u>	<u><u>\$ 48,130,556</u></u>	<u><u>\$ 6,861,965</u></u>

<u>Judiciary Child Support and Paternity Fund</u>	<u>Judiciary Probation Fund</u>	<u>Judiciary Special Civil Fund</u>	<u>Judiciary Superior Court - Miscellaneous Fund</u>	<u>Luxury Tax Development Fund</u>
\$ 22,495,575	\$ 118,859	\$ 55,960	\$ 17,470,235	\$ 111,010
-	7,311,518	3,690,967	2,908,762	5,875,142
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 22,495,575</u>	<u>\$ 7,430,377</u>	<u>\$ 3,746,927</u>	<u>\$ 20,378,997</u>	<u>\$ 5,986,152</u>
\$ 22,495,575	\$ 7,430,377	\$ 3,746,927	\$ 20,378,997	\$ 5,986,152
-	-	-	-	-
<u>\$ 22,495,575</u>	<u>\$ 7,430,377</u>	<u>\$ 3,746,927</u>	<u>\$ 20,378,997</u>	<u>\$ 5,986,152</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS (Continued)
JUNE 30, 2018

	<u>Pension Adjustment Fund</u>	<u>Resource Recovery Investment Tax Fund</u>	<u>Solid Waste Service Tax Fund</u>
ASSETS			
Cash and cash equivalents	\$ 124,795	\$ 100	\$ 100
Investments			
Cash Management Fund	1,890,381	585,486	1,034,990
Receivables, net of allowances for uncollectibles			
Employers	191,300	-	-
Other	1,787	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>\$ 2,208,263</u></u>	<u><u>\$ 585,586</u></u>	<u><u>\$ 1,035,090</u></u>
LIABILITIES			
Accounts payable and accruals	\$ 2,166,149	\$ 585,586	\$ 1,035,090
Due to other funds	<u>42,114</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u><u>\$ 2,208,263</u></u>	<u><u>\$ 585,586</u></u>	<u><u>\$ 1,035,090</u></u>

<u>State Health Benefit Program Fund - Local Education Active</u>	<u>State Health Benefit Program Fund - Local Education Retired</u>	<u>State Health Benefit Program Fund - Local Government Active</u>	<u>Wage and Hour Trust Fund</u>	<u>Total Agency Funds</u>
\$ 759,694	\$ 575,029	\$ 432,346	\$ 550,022	\$ 43,693,612
450,031,773	5,607,674	280,072,577	4,929	814,362,508
-	-	-	-	191,300
66,489,777	157,779,052	91,530,411	-	315,836,072
-	-	-	-	40,375,817
<u>\$ 517,281,244</u>	<u>\$ 163,961,755</u>	<u>\$ 372,035,334</u>	<u>\$ 554,951</u>	<u>\$ 1,214,459,309</u>
\$ 517,077,451	\$ 163,830,263	\$ 371,933,897	\$ 554,887	\$ 1,212,708,483
203,793	131,492	101,437	64	1,750,826
<u>\$ 517,281,244</u>	<u>\$ 163,961,755</u>	<u>\$ 372,035,334</u>	<u>\$ 554,951</u>	<u>\$ 1,214,459,309</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2018</u>
ALTERNATE BENEFIT PROGRAM FUND				
Assets				
Cash and cash equivalents	\$ 950,247	\$ 176,867,509	\$ 177,013,025	\$ 804,731
Investments				
Cash Management Fund	896,915	205,037,800	205,358,113	576,602
Receivables, net - other	46,763	35,045	46,763	35,045
Due from other funds	38,833,053	40,350,159	38,833,053	40,350,159
Total Assets	<u>\$ 40,726,978</u>	<u>\$ 422,290,513</u>	<u>\$ 421,250,954</u>	<u>\$ 41,766,537</u>
Liabilities				
Accounts payable and accruals	\$ 40,644,958	\$ 41,115,694	\$ 41,266,041	\$ 40,494,611
Due to other funds	82,020	1,271,926	82,020	1,271,926
Total Liabilities	<u>\$ 40,726,978</u>	<u>\$ 42,387,620</u>	<u>\$ 41,348,061</u>	<u>\$ 41,766,537</u>
 DENTAL EXPENSE PROGRAM				
Assets				
Cash and cash equivalents	\$ 225,496	\$ 37,589,956	\$ 37,620,296	\$ 195,156
Investments				
Cash Management Fund	47,362,532	203,787,819	203,240,609	47,909,742
Due from other funds	1,388,124	166,539	1,529,005	25,658
Total Assets	<u>\$ 48,976,152</u>	<u>\$ 241,544,314</u>	<u>\$ 242,389,910</u>	<u>\$ 48,130,556</u>
Liabilities				
Accounts payable and accruals	\$ 48,976,152	\$ 39,400,748	\$ 40,246,344	\$ 48,130,556
Total Liabilities	<u>\$ 48,976,152</u>	<u>\$ 39,400,748</u>	<u>\$ 40,246,344</u>	<u>\$ 48,130,556</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Balance		Additions		Deductions		Balance
	July 1, 2017						June 30, 2018
JUDICIARY BAIL FUND							
Assets							
Cash and cash equivalents	\$ -		\$ 37,272,146		\$ 37,272,146		\$ -
Investments							
Cash Management Fund	16,940,965		1,695,857		11,774,857		6,861,965
Total Assets	\$ 16,940,965		\$ 38,968,003		\$ 49,047,003		\$ 6,861,965
Liabilities							
Accounts payable and accruals	\$ 16,940,965		\$ 25,502,781		\$ 35,581,781		\$ 6,861,965
Total Liabilities	\$ 16,940,965		\$ 25,502,781		\$ 35,581,781		\$ 6,861,965
 JUDICIARY CHILD SUPPORT AND PATERNITY FUND							
Assets							
Cash and cash equivalents	\$ 23,865,591		\$ 1,321,536,401		\$ 1,322,906,417		\$ 22,495,575
Total Assets	\$ 23,865,591		\$ 1,321,536,401		\$ 1,322,906,417		\$ 22,495,575
Liabilities							
Accounts payable and accruals	\$ 23,865,591		\$ 1,321,536,403		\$ 1,322,906,419		\$ 22,495,575
Total Liabilities	\$ 23,865,591		\$ 1,321,536,403		\$ 1,322,906,419		\$ 22,495,575

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2018</u>
JUDICIARY PROBATION FUND				
Assets				
Cash and cash equivalents	\$ 114,202	\$ 57,659,895	\$ 57,655,238	\$ 118,859
Investments				
Cash Management Fund	7,412,519	13,973,026	14,074,027	7,311,518
Total Assets	<u>\$ 7,526,721</u>	<u>\$ 71,632,921</u>	<u>\$ 71,729,265</u>	<u>\$ 7,430,377</u>
Liabilities				
Accounts payable and accruals	\$ 7,526,721	\$ 44,391,021	\$ 44,487,365	\$ 7,430,377
Total Liabilities	<u>\$ 7,526,721</u>	<u>\$ 44,391,021</u>	<u>\$ 44,487,365</u>	<u>\$ 7,430,377</u>
JUDICIARY SPECIAL CIVIL FUND				
Assets				
Cash and cash equivalents	\$ 129,639	\$ 54,261,460	\$ 54,335,139	\$ 55,960
Investments				
Cash Management Fund	3,465,967	7,935,510	7,710,510	3,690,967
Total Assets	<u>\$ 3,595,606</u>	<u>\$ 62,196,970</u>	<u>\$ 62,045,649</u>	<u>\$ 3,746,927</u>
Liabilities				
Accounts payable and accruals	\$ 3,595,606	\$ 46,598,943	\$ 46,447,622	\$ 3,746,927
Total Liabilities	<u>\$ 3,595,606</u>	<u>\$ 46,598,943</u>	<u>\$ 46,447,622</u>	<u>\$ 3,746,927</u>
JUDICIARY SUPERIOR COURT - MISCELLANEOUS FUND				
Assets				
Cash and cash equivalents	\$ 14,656,434	\$ 357,470,239	\$ 354,656,438	\$ 17,470,235
Investments				
Cash Management Fund	4,435,762	21,322,169	22,849,169	2,908,762
Total Assets	<u>\$ 19,092,196</u>	<u>\$ 378,792,408</u>	<u>\$ 377,505,607</u>	<u>\$ 20,378,997</u>
Liabilities				
Accounts payable and accruals	\$ 19,092,196	\$ 182,513,330	\$ 181,226,529	\$ 20,378,997
Total Liabilities	<u>\$ 19,092,196</u>	<u>\$ 182,513,330</u>	<u>\$ 181,226,529</u>	<u>\$ 20,378,997</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2018</u>
LUXURY TAX DEVELOPMENT FUND				
Assets				
Cash and cash equivalents	\$ 411,010	\$ -	\$ 300,000	\$ 111,010
Investments				
Cash Management Fund	5,795,313	79,829	-	5,875,142
Total Assets	<u>\$ 6,206,323</u>	<u>\$ 79,829</u>	<u>\$ 300,000</u>	<u>\$ 5,986,152</u>
Liabilities				
Accounts payable and accruals	\$ 6,206,323	\$ 1,300,000	\$ 1,520,171	\$ 5,986,152
Total Liabilities	<u>\$ 6,206,323</u>	<u>\$ 1,300,000</u>	<u>\$ 1,520,171</u>	<u>\$ 5,986,152</u>
PENSION ADJUSTMENT FUND				
Assets				
Cash and cash equivalents	\$ 1,028,528	\$ 938,293	\$ 1,842,026	\$ 124,795
Investments				
Cash Management Fund	1,009,611	2,362,310	1,481,540	1,890,381
Receivables, net - employers	258,955	1,166,759	1,234,414	191,300
Receivables, net - other	3,457	7,738	9,408	1,787
Total Assets	<u>\$ 2,300,551</u>	<u>\$ 4,475,100</u>	<u>\$ 4,567,388</u>	<u>\$ 2,208,263</u>
Liabilities				
Accounts payable and accruals	\$ 2,256,131	\$ 1,777,130	\$ 1,867,112	\$ 2,166,149
Due to other funds	44,420	42,114	44,420	42,114
Total Liabilities	<u>\$ 2,300,551</u>	<u>\$ 1,819,244</u>	<u>\$ 1,911,532</u>	<u>\$ 2,208,263</u>
RESOURCE RECOVERY INVESTMENT TAX FUND				
Assets				
Cash and cash equivalents	\$ 100	\$ -	\$ -	\$ 100
Investments				
Cash Management Fund	577,530	7,956	-	585,486
Total Assets	<u>\$ 577,630</u>	<u>\$ 7,956</u>	<u>\$ -</u>	<u>\$ 585,586</u>
Liabilities				
Accounts payable and accruals	\$ 577,630	\$ 7,956	\$ -	\$ 585,586
Total Liabilities	<u>\$ 577,630</u>	<u>\$ 7,956</u>	<u>\$ -</u>	<u>\$ 585,586</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2018</u>
SOLID WASTE SERVICE TAX FUND				
Assets				
Cash and cash equivalents	\$ 100	\$ -	\$ -	\$ 100
Investments				
Cash Management Fund	1,020,927	14,063	-	1,034,990
Total Assets	<u>\$ 1,021,027</u>	<u>\$ 14,063</u>	<u>\$ -</u>	<u>\$ 1,035,090</u>
Liabilities				
Accounts payable and accruals	\$ 1,021,027	\$ 14,063	\$ -	\$ 1,035,090
Total Liabilities	<u>\$ 1,021,027</u>	<u>\$ 14,063</u>	<u>\$ -</u>	<u>\$ 1,035,090</u>
STATE HEALTH BENEFIT PROGRAM FUND - LOCAL EDUCATION ACTIVE				
Assets				
Cash and cash equivalents	\$ 176,888	\$ 1,063,033,782	\$ 1,062,450,976	\$ 759,694
Investments				
Cash Management Fund	420,850,500	3,169,044,273	3,139,863,000	450,031,773
Receivables, net - other	64,248,115	1,541,829,388	1,539,587,726	66,489,777
Total Assets	<u>\$ 485,275,503</u>	<u>\$ 5,773,907,443</u>	<u>\$ 5,741,901,702</u>	<u>\$ 517,281,244</u>
Liabilities				
Accounts payable and accruals	\$ 484,515,391	\$ 1,791,683,817	\$ 1,759,121,757	\$ 517,077,451
Due to other funds	760,112	203,793	760,112	203,793
Total Liabilities	<u>\$ 485,275,503</u>	<u>\$ 1,791,887,610</u>	<u>\$ 1,759,881,869</u>	<u>\$ 517,281,244</u>
STATE HEALTH BENEFIT PROGRAM FUND - LOCAL EDUCATION RETIRED				
Assets				
Cash and cash equivalents	\$ 103,895	\$ 959,829,281	\$ 959,358,147	\$ 575,029
Investments				
Cash Management Fund	29,751,622	2,898,089,095	2,922,233,043	5,607,674
Receivables, net - other	56,772,675	1,328,570,496	1,227,564,119	157,779,052
Total Assets	<u>\$ 86,628,192</u>	<u>\$ 5,186,488,872</u>	<u>\$ 5,109,155,309</u>	<u>\$ 163,961,755</u>
Liabilities				
Accounts payable and accruals	\$ 86,193,717	\$ 1,580,200,137	\$ 1,502,563,591	\$ 163,830,263
Due to other funds	434,475	131,492	434,475	131,492
Total Liabilities	<u>\$ 86,628,192</u>	<u>\$ 1,580,331,629</u>	<u>\$ 1,502,998,066</u>	<u>\$ 163,961,755</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2018</u>
STATE HEALTH BENEFIT PROGRAM				
FUND - LOCAL GOVERNMENT ACTIVE				
Assets				
Cash and cash equivalents	\$ 550,218	\$ 1,013,153,821	\$ 1,013,271,693	\$ 432,346
Investments				
Cash Management Fund	242,830,092	2,077,643,982	2,040,401,497	280,072,577
Receivables, net - other	105,274,419	1,044,495,593	1,058,239,601	91,530,411
Total Assets	<u>\$ 348,654,729</u>	<u>\$ 4,135,293,396</u>	<u>\$ 4,111,912,791</u>	<u>\$ 372,035,334</u>
Liabilities				
Accounts payable and accruals	\$ 348,296,817	\$ 1,228,072,234	\$ 1,204,435,154	\$ 371,933,897
Due to other funds	357,912	101,437	357,912	101,437
Total Liabilities	<u>\$ 348,654,729</u>	<u>\$ 1,228,173,671</u>	<u>\$ 1,204,793,066</u>	<u>\$ 372,035,334</u>
 WAGE AND HOUR TRUST FUND				
Assets				
Cash and cash equivalents	\$ 376,342	\$ 1,034,694	\$ 861,014	\$ 550,022
Investments				
Cash Management Fund	4,865	64	-	4,929
Total Assets	<u>\$ 381,207</u>	<u>\$ 1,034,758</u>	<u>\$ 861,014</u>	<u>\$ 554,951</u>
Liabilities				
Accounts payable and accruals	\$ 376,546	\$ 1,034,607	\$ 856,266	\$ 554,887
Due to other funds	4,661	151	4,748	64
Total Liabilities	<u>\$ 381,207</u>	<u>\$ 1,034,758</u>	<u>\$ 861,014</u>	<u>\$ 554,951</u>
 TOTAL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 42,588,690	\$ 5,080,647,477	\$ 5,079,542,555	\$ 43,693,612
Investments				
Cash Management Fund	782,355,120	8,600,993,753	8,568,986,365	814,362,508
Receivables, net - employers	258,955	1,166,759	1,234,414	191,300
Receivables, net - other	226,345,429	3,914,938,260	3,825,447,617	315,836,072
Due from other funds	40,221,177	40,516,698	40,362,058	40,375,817
Total Assets	<u>\$ 1,091,769,371</u>	<u>\$ 17,638,262,947</u>	<u>\$ 17,515,573,009</u>	<u>\$ 1,214,459,309</u>
Liabilities				
Accounts payable and accruals	\$ 1,090,085,771	\$ 6,305,148,864	\$ 6,182,526,152	\$ 1,212,708,483
Due to other funds	1,683,600	1,750,913	1,683,687	1,750,826
Total Liabilities	<u>\$ 1,091,769,371</u>	<u>\$ 6,306,899,777</u>	<u>\$ 6,184,209,839</u>	<u>\$ 1,214,459,309</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
JUNE 30, 2018

	<u>Alternate Benefit Long-Term Disability Fund</u>	<u>Central Pension Fund</u>	<u>Consolidated Police and Firemen's Pension Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 40,722	\$ 134,113
Securities lending collateral	-	-	-
Investments			
Cash Management Fund	2,388,267	7,415	1,552,981
Common Pension Fund D	-	-	-
Common Pension Fund E	-	-	-
Domestic Equities	-	-	-
Equity Mutual Funds	-	-	-
Fixed Income Mutual Funds	-	-	-
Receivables, net of allowances for uncollectibles			
Members	-	-	-
Employers	-	-	-
Interest and dividends	-	17	55
Due from other funds	-	-	-
Other	-	-	205,783
Total Assets	<u>2,388,267</u>	<u>48,154</u>	<u>1,892,932</u>
LIABILITIES			
Accounts payable and accruals	-	18,350	1,114
Benefits payable	-	29,704	127,595
Securities lending collateral and rebates payable	-	-	-
Due to other funds	-	100	760
Total Liabilities	<u>-</u>	<u>48,154</u>	<u>129,469</u>
NET POSITION			
Restricted for Pensions	2,388,267	-	1,763,463
Restricted for OPEB	-	-	-
Total Net Position	<u>\$ 2,388,267</u>	<u>\$ -</u>	<u>\$ 1,763,463</u>

<u>Defined Contribution Retirement Program</u>	<u>Judicial Retirement System</u>	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>
\$ 22,718	\$ 4,975,574	\$ 14,831	\$ 205,366,800
-	1,759,881	-	267,551,678
11,641,477	5,455,618	9,161,453	57,568,282
-	108,018,095	-	16,421,808,549
-	52,386,040	-	8,024,631,500
-	-	568,546,130	-
-	-	3,287,755,423	-
-	-	452,415,003	-
-	82,088	-	47,947,456
-	-	-	1,095,041,516
-	756	520,663	3,874,133
-	355,009	-	4,322,428
-	1,235,216	192,818	1,458,028,231
<u>11,664,195</u>	<u>174,268,277</u>	<u>4,318,606,321</u>	<u>27,586,140,573</u>
-	46	1,485,975	6,699,378
-	4,655,794	-	209,791,901
-	1,759,831	-	267,544,086
-	128,258	-	3,549,108
-	<u>6,543,929</u>	<u>1,485,975</u>	<u>487,584,473</u>
11,664,195	167,724,348	4,317,120,346	27,098,556,100
-	-	-	-
<u>\$ 11,664,195</u>	<u>\$ 167,724,348</u>	<u>\$ 4,317,120,346</u>	<u>\$ 27,098,556,100</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, 2018

	<u>Prison Officers'</u> <u>Pension Fund</u>	<u>Public Employees'</u> <u>Retirement System</u>	<u>State</u> <u>Health Benefits</u> <u>Fund - Local</u> <u>Government Retired</u>
ASSETS			
Cash and cash equivalents	\$ 228,655	\$ 322,533,336	\$ 232,329
Securities lending collateral	-	304,075,112	-
Investments			
Cash Management Fund	5,075,199	58,486,184	311,353,210
Common Pension Fund D	-	18,663,546,817	-
Common Pension Fund E	-	9,119,818,091	-
Domestic Equities	-	-	-
Equity Mutual Funds	-	-	-
Fixed Income Mutual Funds	-	-	-
Receivables, net of allowances for uncollectibles			
Members	-	32,538,036	984,268
Employers	-	1,109,543,958	11,091,537
Interest and dividends	38	55,798	-
Due from other funds	-	37,557,442	-
Other	-	592,579,490	36,720,075
Total Assets	<u>5,303,892</u>	<u>30,240,734,264</u>	<u>360,381,419</u>
LIABILITIES			
Accounts payable and accruals	673	123,188,574	-
Benefits payable	78,900	335,875,743	45,858,953
Securities lending collateral and rebates payable	-	304,066,483	-
Due to other funds	863	5,228,928	37,380
Total Liabilities	<u>80,436</u>	<u>768,359,728</u>	<u>45,896,333</u>
NET POSITION			
Restricted for Pensions	5,223,456	29,472,374,536	-
Restricted for OPEB	-	-	314,485,086
Total Net Position	<u>\$ 5,223,456</u>	<u>\$ 29,472,374,536</u>	<u>\$ 314,485,086</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>
\$ 17,904,920	\$ 147,186	\$ 371,943,696	\$ 923,544,880
19,294,715	-	247,244,970	839,926,356
17,178,875	1,845,135	68,939,752	550,653,848
1,184,272,588	-	15,175,421,815	51,553,067,864
574,343,332	-	7,389,928,845	25,161,107,808
-	232,926,678	-	801,472,808
-	-	-	3,287,755,423
-	-	-	452,415,003
775	423,681	17,703,389	99,679,693
-	-	83,953,015	2,299,630,026
3,102	191,948	63,622	4,710,132
1,471,276	15,248	69,241,755	112,963,158
13,816,885	1,120,645	279,828,073	2,383,727,216
<u>1,828,286,468</u>	<u>236,670,521</u>	<u>23,704,268,932</u>	<u>88,470,654,215</u>
77,927	2,142,559	90,420,723	224,035,319
18,446,759	724,847	369,865,060	985,455,256
19,294,168	-	247,237,955	839,902,523
422,932	3,947	5,628,354	15,000,630
<u>38,241,786</u>	<u>2,871,353</u>	<u>713,152,092</u>	<u>2,064,393,728</u>
1,790,044,682	233,799,168	22,991,116,840	86,091,775,401
-	-	-	314,485,086
<u>\$ 1,790,044,682</u>	<u>\$ 233,799,168</u>	<u>\$ 22,991,116,840</u>	<u>\$ 86,406,260,487</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, 2018**

	Alternate Benefit Long-Term Disability Fund	Central Pension Fund	Consolidated Police and Firemen's Pension Fund
ADDITIONS			
Contributions:			
Members	\$ -	\$ -	\$ -
Employers	3,878,579	324,000	325,000
Other	-	22,214	810,518
Total Contributions	3,878,579	346,214	1,135,518
Investment Income:			
Net increase (decrease) in fair value of investments	-	-	-
Interest and dividends	3,665	1,069	18,810
Total Investment Income	3,665	1,069	18,810
Less investment expense	-	-	1,456
Net Investment Income	3,665	1,069	17,354
Total Additions	3,882,244	347,283	1,152,872
DEDUCTIONS			
Benefit payments	3,376,140	342,040	1,289,899
Refunds of contributions	-	5,243	-
Administrative expense	-	-	4,006
Total Deductions	3,376,140	347,283	1,293,905
Total Changes in Net Assets Held in Trust	506,104	-	(141,033)
Net Position - July 1, 2017	1,882,163	-	1,904,496
Net Position - June 30, 2018	\$ 2,388,267	\$ -	\$ 1,763,463

<u>Defined Contribution Retirement Program</u>	<u>Judicial Retirement System</u>	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>
\$ -	\$ 11,364,841	\$ 190,196,996	\$ 398,841,994
4,042,057	24,023,637	-	1,236,461,884
-	672,453	-	4,203,332
<u>4,042,057</u>	<u>36,060,931</u>	<u>190,196,996</u>	<u>1,639,507,210</u>
-	11,626,472	331,796,817	1,592,956,386
127,722	3,204,540	11,310,243	548,256,412
<u>127,722</u>	<u>14,831,012</u>	<u>343,107,060</u>	<u>2,141,212,798</u>
-	21,143	230,593	1,731,572
<u>127,722</u>	<u>14,809,869</u>	<u>342,876,467</u>	<u>2,139,481,226</u>
<u>4,169,779</u>	<u>50,870,800</u>	<u>533,073,463</u>	<u>3,778,988,436</u>
195,200	58,007,824	203,425,764	2,513,406,534
-	278,597	-	10,238,516
-	185,364	407,732	4,505,685
<u>195,200</u>	<u>58,471,785</u>	<u>203,833,496</u>	<u>2,528,150,735</u>
3,974,579	(7,600,985)	329,239,967	1,250,837,701
<u>7,689,616</u>	<u>175,325,333</u>	<u>3,987,880,379</u>	<u>25,847,718,399</u>
<u>\$ 11,664,195</u>	<u>\$ 167,724,348</u>	<u>\$ 4,317,120,346</u>	<u>\$ 27,098,556,100</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Prison Officers' Pension Fund</u>	<u>Public Employees' Retirement System</u>	<u>State Health Benefits Fund - Local Government Retired</u>
ADDITIONS			
Contributions:			
Members	\$ -	\$ 860,173,485	\$ 53,987,166
Employers	-	1,680,631,409	474,742,947
Other	484,565	9,643,676	-
Total Contributions	<u>484,565</u>	<u>2,550,448,570</u>	<u>528,730,113</u>
Investment Income:			
Net increase (decrease) in fair value of investments	-	1,838,398,729	-
Interest and dividends	71,686	605,751,230	2,320,422
Total Investment Income	<u>71,686</u>	<u>2,444,149,959</u>	<u>2,320,422</u>
Less investment expense	1,471	8,386,400	-
Net Investment Income	<u>70,215</u>	<u>2,435,763,559</u>	<u>2,320,422</u>
Total Additions	<u>554,780</u>	<u>4,986,212,129</u>	<u>531,050,535</u>
DEDUCTIONS			
Benefit payments	947,877	3,813,712,429	421,621,253
Refunds of contributions	-	142,996,532	-
Administrative expense	4,315	21,368,150	8,200,113
Total Deductions	<u>952,192</u>	<u>3,978,077,111</u>	<u>429,821,366</u>
Total Changes in Net Assets Held in Trust	(397,412)	1,008,135,018	101,229,169
Net Position - July 1, 2017	<u>5,620,868</u>	<u>28,464,239,518</u>	<u>213,255,917</u>
Net Position - June 30, 2018	<u>\$ 5,223,456</u>	<u>\$ 29,472,374,536</u>	<u>\$ 314,485,086</u>

State Police Retirement System	Supplemental Annuity Collective Trust	Teachers' Pension and Annuity Fund	Total Pension and Other Employee Benefits Trust Funds
\$ 22,651,336	\$ 6,074,603	\$ 821,272,019	\$ 2,364,562,440
74,603,780	-	1,516,131,450	5,015,164,743
13,714	-	3,066,093	18,916,565
<u>97,268,830</u>	<u>6,074,603</u>	<u>2,340,469,562</u>	<u>7,398,643,748</u>
118,766,237	19,502,399	1,549,694,540	5,462,741,580
<u>35,387,318</u>	<u>4,745,241</u>	<u>471,677,008</u>	<u>1,682,875,366</u>
154,153,555	24,247,640	2,021,371,548	7,145,616,946
<u>124,546</u>	<u>-</u>	<u>5,054,619</u>	<u>15,551,800</u>
<u>154,029,009</u>	<u>24,247,640</u>	<u>2,016,316,929</u>	<u>7,130,065,146</u>
<u>251,297,839</u>	<u>30,322,243</u>	<u>4,356,786,491</u>	<u>14,528,708,894</u>
222,117,649	22,615,594	4,345,295,975	11,606,354,178
255,650	-	63,313,327	217,087,865
<u>377,193</u>	<u>-</u>	<u>13,222,178</u>	<u>48,274,736</u>
<u>222,750,492</u>	<u>22,615,594</u>	<u>4,421,831,480</u>	<u>11,871,716,779</u>
28,547,347	7,706,649	(65,044,989)	2,656,992,115
<u>1,761,497,335</u>	<u>226,092,519</u>	<u>23,056,161,829</u>	<u>83,749,268,372</u>
<u>\$ 1,790,044,682</u>	<u>\$ 233,799,168</u>	<u>\$ 22,991,116,840</u>	<u>\$ 86,406,260,487</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
JUNE 30, 2018**

	<u>Insurance Annuity Trust Fund</u>	<u>Motor Vehicle Security Responsibility Fund</u>
ASSETS		
Cash and cash equivalents	\$ 5,100	\$ 100
Investments		
Cash Management Fund	198,374	265,821
Due from other funds	-	-
Total Assets	<u>203,474</u>	<u>265,921</u>
LIABILITIES		
Accounts payable and accruals	-	-
Due to other funds	-	3,371
Total Liabilities	<u>-</u>	<u>3,371</u>
NET POSITION		
Restricted for Private Purpose Trust Funds	203,474	262,550
Total Net Position	<u>\$ 203,474</u>	<u>\$ 262,550</u>

<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
\$ -	\$ 54,318	\$ 59,518
5,596,455	6,392,412	12,453,062
-	3,904	3,904
<u>5,596,455</u>	<u>6,450,634</u>	<u>12,516,484</u>
4,454,782	-	4,454,782
72,802	107,999	184,172
<u>4,527,584</u>	<u>107,999</u>	<u>4,638,954</u>
1,068,871	6,342,635	7,877,530
<u>\$ 1,068,871</u>	<u>\$ 6,342,635</u>	<u>\$ 7,877,530</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Insurance Annuity Trust Fund</u>	<u>Motor Vehicle Security Responsibility Fund</u>
ADDITIONS		
Investment income:		
Interest and dividends	\$ 2,684	\$ 3,371
Total Investment Income	2,684	3,371
Miscellaneous	6,000	-
Total Additions	<u>8,684</u>	<u>3,371</u>
DEDUCTIONS		
Refunds and transfers to other systems	-	3,371
Payments in accordance with trust agreements	-	-
Total Deductions	<u>-</u>	<u>3,371</u>
Total Changes in Net Position Held in Trust	8,684	-
Net Position - July 1, 2017	<u>194,790</u>	<u>262,550</u>
Net Position - June 30, 2018	<u>\$ 203,474</u>	<u>\$ 262,550</u>

<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
\$ 78,059	\$ 88,213	\$ 172,327
78,059	88,213	172,327
<u>18,201</u>	<u>62</u>	<u>24,263</u>
<u>96,260</u>	<u>88,275</u>	<u>196,590</u>
-	85,402	88,773
<u>466,477</u>	<u>143,976</u>	<u>610,453</u>
<u>466,477</u>	<u>229,378</u>	<u>699,226</u>
(370,217)	(141,103)	(502,636)
<u>1,439,088</u>	<u>6,483,738</u>	<u>8,380,166</u>
<u>\$ 1,068,871</u>	<u>\$ 6,342,635</u>	<u>\$ 7,877,530</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS
JUNE 30, 2018

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 2,706,749,224	\$ 439,390,030	\$ 3,146,139,254
Investments	5,840,715,324	564,888,607	6,405,603,931
Receivables, net of allowances for uncollectibles			
Federal government	86,399,030	52,061,188	138,460,218
Loans	241,233,467	3,943,393	245,176,860
Mortgages	160,299,000	-	160,299,000
Other	124,158,591	141,131,203	265,289,794
Due from external parties	19,411,756	29,653,090	49,064,846
Inventories	19,296,336	-	19,296,336
Other	80,985,898	104,092,867	185,078,765
Total Current Assets	<u>9,279,248,626</u>	<u>1,335,160,378</u>	<u>10,614,409,004</u>
Noncurrent Assets			
Investments	691,511,154	663,115,959	1,354,627,113
Receivables, net of allowances for uncollectibles			
Loans	2,178,214,007	16,054,901	2,194,268,908
Mortgages	1,778,866,086	3,895,000	1,782,761,086
Other	16,324,746	14,849,942	31,174,688
Capital assets - nondepreciated	672,458,118	541,127,218	1,213,585,336
Capital assets - depreciated, net	1,444,414,981	4,563,897,288	6,008,312,269
Other	107,795,057	250,557,501	358,352,558
Total Noncurrent Assets	<u>6,889,584,149</u>	<u>6,053,497,809</u>	<u>12,943,081,958</u>
Deferred Outflows of Resources	<u>338,242,661</u>	<u>474,253,981</u>	<u>812,496,642</u>
Total Assets and Deferred Outflows of Resources	<u>16,507,075,436</u>	<u>7,862,912,168</u>	<u>24,369,987,604</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	183,054,632	215,853,600	398,908,232
Due to external parties	50,135,969	307,000	50,442,969
Interest payable	48,566,160	30,602,136	79,168,296
Unearned revenue	24,525,259	99,963,127	124,488,386
Current portion of long - term obligations	387,429,436	104,131,858	491,561,294
Other	264,343,477	53,744,181	318,087,658
Total Current Liabilities	<u>958,054,933</u>	<u>504,601,902</u>	<u>1,462,656,835</u>
Noncurrent Liabilities			
Net pension liability	811,911,482	1,677,152,394	2,489,063,876
Net OPEB liability	211,371,807	-	211,371,807
Total OPEB liability	33,469,644	-	33,469,644
Revenue bonds payable, net	1,422,753,528	-	1,422,753,528
Installment obligations, net	106,195,514	811,378,689	917,574,203
Other	4,408,293,990	2,372,741,653	6,781,035,643
Total Noncurrent Liabilities	<u>6,993,995,965</u>	<u>4,861,272,736</u>	<u>11,855,268,701</u>
Deferred Inflows of Resources	<u>210,501,369</u>	<u>603,545,884</u>	<u>814,047,253</u>
Total Liabilities and Deferred Inflows of Resources	<u>8,162,552,267</u>	<u>5,969,420,522</u>	<u>14,131,972,789</u>
NET POSITION			
Net investment in capital assets	846,643,822	1,771,580,325	2,618,224,147
Restricted for:			
Capital projects	19,589,280	148,597,371	168,186,651
Debt service	1,004,789,490	71,766,908	1,076,556,398
Other purposes	6,042,260,146	567,238,923	6,609,499,069
Unrestricted	431,240,431	(665,691,881)	(234,451,450)
Total Net Position	<u>\$ 8,344,523,169</u>	<u>\$ 1,893,491,646</u>	<u>\$ 10,238,014,815</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
Expenses	\$ 3,110,987,135	\$ 3,097,719,236	\$ 6,208,706,371
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	1,065,467,844	1,614,803,475	2,680,271,319
Operating grants and contributions	665,089,554	1,097,645,628	1,762,735,182
Capital grants and contributions	<u>1,500,465,531</u>	<u>61,159,558</u>	<u>1,561,625,089</u>
Net (Expense) Revenue	<u>120,035,794</u>	<u>(324,110,575)</u>	<u>(204,074,781)</u>
General Revenue			
Payments from State	<u>313,172,536</u>	<u>340,339,792</u>	<u>653,512,328</u>
Total General Revenue	<u>313,172,536</u>	<u>340,339,792</u>	<u>653,512,328</u>
Change in Net Position	433,208,330	16,229,217	449,437,547
Net Position - Beginning of Year (Restated)	<u>7,911,314,839</u>	<u>1,877,262,429</u>	<u>9,788,577,268</u>
Net Position - End of Year	<u>\$ 8,344,523,169</u>	<u>\$ 1,893,491,646</u>	<u>\$ 10,238,014,815</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES
JUNE 30, 2018

	Casino Reinvestment Development Authority	Higher Education Student Assistance Authority	New Jersey Economic Development Authority
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 252,008,961	\$ 558,704,569	\$ 90,768,093
Investments	39,619,159	5,560,582,395	75,898,430
Receivables, net of allowances for uncollectibles			
Federal government	-	3,280,730	-
Loans	-	92,592,957	19,156,497
Mortgages	-	-	-
Other	25,768,627	60,728,104	-
Due from external parties	-	887,366	-
Inventories	-	-	-
Other	-	-	1,029,538
Total Current Assets	317,396,747	6,276,776,121	186,852,558
Noncurrent Assets			
Investments	-	-	158,645,570
Receivables, net of allowances for uncollectibles			
Loans	15,376,729	1,593,401,557	173,550,808
Mortgages	59,972,086	-	-
Other	-	-	-
Capital assets - nondepreciated	274,885,575	-	29,224,016
Capital assets - depreciated, net	244,457,869	3,159,585	32,739,999
Other	38,355,716	-	772,836
Total Noncurrent Assets	633,047,975	1,596,561,142	394,933,229
Deferred Outflows of Resources	6,479,613	-	25,213,367
Total Assets and Deferred Outflows of Resources	956,924,335	7,873,337,263	606,999,154
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	34,537,265	12,895,716	8,901,562
Due to external parties	-	39,199	-
Interest payable	15,659,206	7,415,470	-
Unearned revenue	3,595,058	-	1,430,185
Current portion of long-term obligations	33,932,122	227,685,000	1,126,654
Other	-	4,716,976	3,704,123
Total Current Liabilities	87,723,651	252,752,361	15,162,524
Noncurrent Liabilities			
Net pension liability	13,230,240	-	55,148,355
Net OPEB liability	-	-	5,306,586
Total OPEB liability	-	-	-
Revenue bonds payable, net	497,559,573	-	-
Installment obligations, net	-	-	-
Other	-	1,769,999,364	9,815,297
Total Noncurrent Liabilities	510,789,813	1,769,999,364	70,270,238
Deferred Inflows of Resources	7,085,001	-	11,069,760
Total Liabilities and Deferred Inflows of Resources	605,598,465	2,022,751,725	96,502,522
NET POSITION			
Net investment in capital assets	214,500,211	-	59,699,588
Restricted for:			
Capital projects	-	-	-
Debt service	47,864,606	285,545,299	-
Other purposes	167,060	5,565,040,239	33,454,700
Unrestricted	88,793,993	-	417,342,344
Total Net Position	\$ 351,325,870	\$ 5,850,585,538	\$ 510,496,632

<u>New Jersey Educational Facilities Authority</u>	<u>New Jersey Health Care Facilities Financing Authority</u>	<u>New Jersey Housing and Mortgage Finance Agency</u>	<u>New Jersey Infrastructure Bank</u>
\$ 885,954	\$ 7,742,000	\$ 1,006,925,000	\$ 247,763,666
9,598,796	-	21,162,000	31,858,130
-	-	-	-
-	458,000	1,181,000	69,747,872
-	-	160,299,000	-
-	-	8,131,000	3,229,423
28,976	1,953,000	1,915,000	-
-	-	-	-
27,719	3,009,000	24,158,000	219,547
<u>10,541,445</u>	<u>13,162,000</u>	<u>1,223,771,000</u>	<u>352,818,638</u>
-	-	304,014,000	83,980,636
-	2,679,000	278,248,000	103,773,220
-	-	1,718,894,000	-
-	-	1,406,000	-
-	-	1,225,000	-
104,493	23,000	5,773,000	37,266
21,505	-	52,502,000	-
<u>125,998</u>	<u>2,702,000</u>	<u>2,362,062,000</u>	<u>187,791,122</u>
<u>1,998,397</u>	<u>1,446,000</u>	<u>69,287,000</u>	<u>-</u>
<u>12,665,840</u>	<u>17,310,000</u>	<u>3,655,120,000</u>	<u>540,609,760</u>
238,399	152,000	8,643,000	1,300,571
-	-	15,290,000	-
-	-	13,799,000	-
-	1,789,000	-	-
-	-	94,950,000	-
-	-	239,702,000	131,857
<u>238,399</u>	<u>1,941,000</u>	<u>372,384,000</u>	<u>1,432,428</u>
4,442,353	5,094,000	66,132,000	-
624,737	-	75,846,000	-
-	-	-	-
-	-	-	-
-	-	-	-
12,930	-	2,181,517,000	-
<u>5,080,020</u>	<u>5,094,000</u>	<u>2,323,495,000</u>	<u>-</u>
<u>1,198,727</u>	<u>1,460,000</u>	<u>18,387,000</u>	<u>-</u>
<u>6,517,146</u>	<u>8,495,000</u>	<u>2,714,266,000</u>	<u>1,432,428</u>
125,998	23,000	6,998,000	37,266
-	-	-	-
-	-	440,131,000	115,538,234
-	3,212,000	24,557,000	397,017,715
6,022,696	5,580,000	469,168,000	26,584,117
<u>\$ 6,148,694</u>	<u>\$ 8,815,000</u>	<u>\$ 940,854,000</u>	<u>\$ 539,177,332</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
JUNE 30, 2018

	<u>New Jersey Redevelopment Authority</u>	<u>New Jersey Sports and Exposition Authority</u>	<u>New Jersey Water Supply Authority</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 171,421	\$ 24,652,564	\$ 58,408,951
Investments	-	-	5,378,034
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	1,135,548	-	47,241,593
Mortgages	-	-	-
Other	-	5,080,230	3,722,821
Due from external parties	-	412,878	-
Inventories	-	-	-
Other	23,903	193,117	977,780
Total Current Assets	<u>1,330,872</u>	<u>30,338,789</u>	<u>115,729,179</u>
Noncurrent Assets			
Investments	25,175,911	19,224,940	10,715,097
Receivables, net of allowances for uncollectibles			
Loans	11,184,693	-	-
Mortgages	-	-	-
Other	2,125,990	12,792,756	-
Capital assets - nondepreciated	-	137,303,401	42,575,368
Capital assets - depreciated, net	33,029	176,535,500	101,861,913
Other	-	-	-
Total Noncurrent Assets	<u>38,519,623</u>	<u>345,856,597</u>	<u>155,152,378</u>
Deferred Outflows of Resources	<u>1,836,827</u>	<u>6,075,359</u>	<u>7,402,086</u>
Total Assets and Deferred Outflows of Resources	<u>41,687,322</u>	<u>382,270,745</u>	<u>278,283,643</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	478,099	7,991,892	9,751,675
Due to external parties	297,360	-	-
Interest payable	-	-	332,524
Unearned revenue	-	14,627,084	2,174,896
Current portion of long-term obligations	-	3,690,840	3,931,252
Other	-	-	-
Total Current Liabilities	<u>775,459</u>	<u>26,309,816</u>	<u>16,190,347</u>
Noncurrent Liabilities			
Net pension liability	3,612,224	23,596,769	23,038,776
Net OPEB liability	-	30,577,804	-
Total OPEB liability	-	-	33,469,644
Revenue bonds payable, net	-	-	-
Installment obligations, net	-	-	106,195,514
Other	593,237	73,586,973	-
Total Noncurrent Liabilities	<u>4,205,461</u>	<u>127,761,546</u>	<u>162,703,934</u>
Deferred Inflows of Resources	<u>938,495</u>	<u>60,531,616</u>	<u>10,966,105</u>
Total Liabilities and Deferred Inflows of Resources	<u>5,919,415</u>	<u>214,602,978</u>	<u>189,860,386</u>
NET POSITION			
Net investment in capital assets	33,029	311,498,332	59,275,272
Restricted for:			
Capital projects	19,589,280	-	-
Debt service	-	-	13,434,461
Other purposes	-	11,271,482	-
Unrestricted	16,145,598	(155,102,047)	15,713,524
Total Net Position	<u>\$ 35,767,907</u>	<u>\$ 167,667,767</u>	<u>\$ 88,423,257</u>

<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 316,518,512	\$ 78,210,533	\$ 63,989,000	\$ 2,706,749,224
8,628,551	81,875,829	6,114,000	5,840,715,324
-	18,300	83,100,000	86,399,030
-	9,720,000	-	241,233,467
-	-	-	160,299,000
11,930,386	5,568,000	-	124,158,591
14,214,536	-	-	19,411,756
1,276,913	85,423	17,934,000	19,296,336
208,602	1,890,692	49,248,000	80,985,898
<u>352,777,500</u>	<u>177,368,777</u>	<u>220,385,000</u>	<u>9,279,248,626</u>
-	-	89,755,000	691,511,154
-	-	-	2,178,214,007
-	-	-	1,778,866,086
-	-	-	16,324,746
21,045,085	164,601,673	1,598,000	672,458,118
234,000,120	441,283,207	204,406,000	1,444,414,981
-	-	16,143,000	107,795,057
<u>255,045,205</u>	<u>605,884,880</u>	<u>311,902,000</u>	<u>6,889,584,149</u>
<u>7,815,167</u>	<u>35,470,845</u>	<u>175,218,000</u>	<u>338,242,661</u>
<u>615,637,872</u>	<u>818,724,502</u>	<u>707,505,000</u>	<u>16,507,075,436</u>
1,022,330	11,802,123	85,340,000	183,054,632
304,076	208,334	33,997,000	50,135,969
7,864,351	3,495,609	-	48,566,160
-	660,036	249,000	24,525,259
13,599,860	8,306,708	207,000	387,429,436
-	10,218,521	5,870,000	264,343,477
<u>22,790,617</u>	<u>34,691,331</u>	<u>125,663,000</u>	<u>958,054,933</u>
18,575,176	57,469,589	541,572,000	811,911,482
1,189,516	97,827,164	-	211,371,807
-	-	-	33,469,644
504,543,955	420,650,000	-	1,422,753,528
-	-	-	106,195,514
9,200,978	20,859,211	342,709,000	4,408,293,990
<u>533,509,625</u>	<u>596,805,964</u>	<u>884,281,000</u>	<u>6,993,995,965</u>
<u>5,653,338</u>	<u>16,538,327</u>	<u>76,673,000</u>	<u>210,501,369</u>
<u>561,953,580</u>	<u>648,035,622</u>	<u>1,086,617,000</u>	<u>8,162,552,267</u>
9,067,720	174,781,406	10,604,000	846,643,822
-	-	-	19,589,280
37,293,188	64,982,702	-	1,004,789,490
1,276,913	6,263,037	-	6,042,260,146
6,046,471	(75,338,265)	(389,716,000)	431,240,431
<u>\$ 53,684,292</u>	<u>\$ 170,688,880</u>	<u>\$ (379,112,000)</u>	<u>\$ 8,344,523,169</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<u>Casino Reinvestment Development Authority</u>	<u>Higher Education Student Assistance Authority</u>	<u>New Jersey Economic Development Authority</u>
Expenses	\$ 92,996,613	\$ 1,479,377,094	\$ 133,004,442
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	47,000,419	22,553,168	49,968,124
Operating grants and contributions	55,123,919	274,754,176	2,420,020
Capital grants and contributions	-	1,486,530,302	-
Net (Expense) Revenue	<u>9,127,725</u>	<u>304,460,552</u>	<u>(80,616,298)</u>
General Revenue			
Payments from State	-	-	69,627,645
Total General Revenue	<u>-</u>	<u>-</u>	<u>69,627,645</u>
Change in Net Position	9,127,725	304,460,552	(10,988,653)
Net Position - Beginning of Year (Restated)	<u>342,198,145</u>	<u>5,546,124,986</u>	<u>521,485,285</u>
Net Position - End of Year	<u>\$ 351,325,870</u>	<u>\$ 5,850,585,538</u>	<u>\$ 510,496,632</u>

<u>New Jersey Educational Facilities Authority</u>	<u>New Jersey Health Care Facilities Financing Authority</u>	<u>New Jersey Housing and Mortgage Finance Agency</u>	<u>New Jersey Infrastructure Bank</u>
\$ 3,083,649	\$ 3,291,000	\$ 322,375,000	\$ 5,913,519
3,166,792	3,925,000	192,388,000	5,990,865
69,933	78,000	172,416,000	1,645,423
-	-	-	-
<u>153,076</u>	<u>712,000</u>	<u>42,429,000</u>	<u>1,722,769</u>
-	-	-	152,979,667
-	-	-	152,979,667
153,076	712,000	42,429,000	154,702,436
<u>5,995,618</u>	<u>8,103,000</u>	<u>898,425,000</u>	<u>384,474,896</u>
<u>\$ 6,148,694</u>	<u>\$ 8,815,000</u>	<u>\$ 940,854,000</u>	<u>\$ 539,177,332</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, 2018

	<u>New Jersey Redevelopment Authority</u>	<u>New Jersey Sports and Exposition Authority</u>	<u>New Jersey Water Supply Authority</u>
Expenses	\$ 2,700,822	\$ 79,067,790	\$ 26,054,038
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	182,769	55,750,164	32,712,001
Operating grants and contributions	1,949,190	17,442	521,185
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>
Net (Expense) Revenue	<u>(568,863)</u>	<u>(23,300,184)</u>	<u>7,179,148</u>
General Revenue			
Payments from State	<u>-</u>	<u>12,000,000</u>	<u>-</u>
Total General Revenue	<u>-</u>	<u>12,000,000</u>	<u>-</u>
Change in Net Position	(568,863)	(11,300,184)	7,179,148
Net Position - Beginning of Year (Restated)	<u>36,336,770</u>	<u>178,967,951</u>	<u>81,244,109</u>
Net Position - End of Year	<u>\$ 35,767,907</u>	<u>\$ 167,667,767</u>	<u>\$ 88,423,257</u>

<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 57,280,676	\$ 121,548,492	\$ 784,294,000	\$ 3,110,987,135
25,098,646	109,942,896	516,789,000	1,065,467,844
4,822,365	2,330,901	148,941,000	665,089,554
<u>7,683,862</u>	<u>3,169,367</u>	<u>3,082,000</u>	<u>1,500,465,531</u>
<u>(19,675,803)</u>	<u>(6,105,328)</u>	<u>(115,482,000)</u>	<u>120,035,794</u>
<u>22,750,224</u>	<u>-</u>	<u>55,815,000</u>	<u>313,172,536</u>
<u>22,750,224</u>	<u>-</u>	<u>55,815,000</u>	<u>313,172,536</u>
3,074,421	(6,105,328)	(59,667,000)	433,208,330
<u>50,609,871</u>	<u>176,794,208</u>	<u>(319,445,000)</u>	<u>7,911,314,839</u>
<u>\$ 53,684,292</u>	<u>\$ 170,688,880</u>	<u>\$ (379,112,000)</u>	<u>\$ 8,344,523,169</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES
JUNE 30, 2018

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 17,288,000	\$ 191,438,218	\$ 26,059,685
Investments	69,589,000	36,424,178	94,730,132
Receivables, net of allowances for uncollectibles			
Federal government	-	2,419,763	4,890,247
Loans	922,000	354,145	597,978
Other	14,895,000	1,756,435	19,528,010
Due from external parties	-	2,950,991	7,559,099
Other	17,768,000	6,357,612	1,889,994
Total Current Assets	<u>120,462,000</u>	<u>241,701,342</u>	<u>155,255,145</u>
Noncurrent Assets			
Investments	64,894,000	7,027,437	160,031,752
Receivables, net of allowances for uncollectibles			
Loans	2,906,000	2,037,769	3,267,904
Mortgages	-	-	-
Other	-	56,227	5,199,972
Capital assets - nondepreciated	47,313,000	27,169,190	95,349,260
Capital assets - depreciated, net	632,683,000	446,340,409	818,219,344
Other	51,585,000	1,088,372	1,846,499
Total Noncurrent Assets	<u>799,381,000</u>	<u>483,719,404</u>	<u>1,083,914,731</u>
Deferred Outflows of Resources	<u>68,276,000</u>	<u>55,312,969</u>	<u>53,744,649</u>
Total Assets and Deferred Outflows of Resources	<u>988,119,000</u>	<u>780,733,715</u>	<u>1,292,914,525</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	31,981,000	11,553,282	26,211,193
Due to external parties	-	-	-
Interest payable	-	4,956,298	9,897,031
Unearned revenue	1,470,000	15,188,633	15,478,136
Current portion of long-term obligations	14,282,000	12,093,267	12,763,181
Other	4,708,000	3,353,614	7,511,402
Total Current Liabilities	<u>52,441,000</u>	<u>47,145,094</u>	<u>71,860,943</u>
Noncurrent Liabilities			
Net pension liability	159,574,000	150,992,759	207,673,278
Installment obligations, net	-	-	-
Other	402,209,000	322,185,064	424,856,504
Total Noncurrent Liabilities	<u>561,783,000</u>	<u>473,177,823</u>	<u>632,529,782</u>
Deferred Inflows of Resources	<u>24,312,000</u>	<u>34,413,075</u>	<u>236,263,613</u>
Total Liabilities and Deferred Inflows of Resources	<u>638,536,000</u>	<u>554,735,992</u>	<u>940,654,338</u>
NET POSITION			
Net investment in capital assets	335,745,000	166,587,024	254,445,841
Restricted for:			
Capital projects	4,556,000	80,957,371	-
Debt service	10,274,000	67,447	20,832,306
Other purposes	34,300,000	36,111,150	109,995,756
Unrestricted	<u>(35,292,000)</u>	<u>(57,725,269)</u>	<u>(33,013,716)</u>
Total Net Position	<u>\$ 349,583,000</u>	<u>\$ 225,997,723</u>	<u>\$ 352,260,187</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>
\$ 6,752,073	\$ 13,477,000	\$ 74,922,000	\$ 82,703,302	\$ 5,557,751
50,853,169	94,846,000	22,025,000	63,490,887	12,700,000
780,445	33,447,000	-	6,749,797	1,263,005
-	304,000	98,000	-	336,442
17,428,229	5,532,000	6,282,000	39,584,736	12,111,884
-	19,143,000	-	-	-
3,209,558	2,232,000	58,000	28,828,219	14,433,145
<u>79,023,474</u>	<u>168,981,000</u>	<u>103,385,000</u>	<u>221,356,941</u>	<u>46,402,227</u>
10,635,133	157,886,000	37,677,000	109,737,865	104,187,378
603,699	398,000	511,000	4,367,986	1,890,430
-	3,095,000	-	800,000	-
-	578,000	4,148,000	1,549,490	3,048,253
31,537,693	42,119,000	9,754,000	67,333,018	154,775,093
267,100,541	478,105,000	317,515,000	873,108,856	329,803,459
945,284	737,000	4,000	193,264,385	1,086,961
<u>310,822,350</u>	<u>682,918,000</u>	<u>369,609,000</u>	<u>1,250,161,600</u>	<u>594,791,574</u>
<u>37,174,927</u>	<u>41,804,000</u>	<u>20,242,000</u>	<u>93,072,417</u>	<u>48,963,070</u>
<u>427,020,751</u>	<u>893,703,000</u>	<u>493,236,000</u>	<u>1,564,590,958</u>	<u>690,156,871</u>
4,305,928	30,919,000	12,395,000	48,864,799	28,292,570
-	307,000	-	-	-
4,444,863	7,489,000	-	-	-
6,320,323	14,942,000	6,873,000	22,843,932	5,330,187
7,781,503	7,259,000	8,421,000	23,970,778	7,401,599
11,979,801	12,069,000	2,126,000	2,957,568	5,939,011
<u>34,832,418</u>	<u>72,985,000</u>	<u>29,815,000</u>	<u>98,637,077</u>	<u>46,963,367</u>
150,813,054	153,057,000	94,937,000	313,603,691	195,520,798
-	-	-	619,343,625	-
<u>229,271,663</u>	<u>364,012,000</u>	<u>250,421,000</u>	<u>19,790,590</u>	<u>345,188,165</u>
<u>380,084,717</u>	<u>517,069,000</u>	<u>345,358,000</u>	<u>952,737,906</u>	<u>540,708,963</u>
<u>21,543,301</u>	<u>23,818,000</u>	<u>17,006,000</u>	<u>181,452,576</u>	<u>26,614,154</u>
<u>436,460,436</u>	<u>613,872,000</u>	<u>392,179,000</u>	<u>1,232,827,559</u>	<u>614,286,484</u>
92,412,106	176,307,000	97,368,000	223,377,486	148,018,610
-	15,281,000	47,803,000	-	-
4,900,142	1,180,000	-	17,920,163	8,442,850
15,761,169	106,443,000	26,867,000	175,295,750	37,388,639
(122,513,102)	(19,380,000)	(70,981,000)	(84,830,000)	(117,979,712)
<u>\$ (9,439,685)</u>	<u>\$ 279,831,000</u>	<u>\$ 101,057,000</u>	<u>\$ 331,763,399</u>	<u>\$ 75,870,387</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
JUNE 30, 2018

	Thomas Edison State University	The William Paterson University of New Jersey	Total Non-Major Colleges and Universities
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 8,762,257	\$ 12,429,744	\$ 439,390,030
Investments	26,927,147	93,303,094	564,888,607
Receivables, net of allowances for uncollectibles			
Federal government	1,617,576	893,355	52,061,188
Loans	-	1,330,828	3,943,393
Other	9,615,924	14,396,985	141,131,203
Due from external parties	-	-	29,653,090
Other	508,306	28,808,033	104,092,867
Total Current Assets	<u>47,431,210</u>	<u>151,162,039</u>	<u>1,335,160,378</u>
Noncurrent Assets			
Investments	11,039,394	-	663,115,959
Receivables, net of allowances for uncollectibles			
Loans	-	72,113	16,054,901
Mortgages	-	-	3,895,000
Other	270,000	-	14,849,942
Capital assets - nondepreciated	2,130,647	63,646,317	541,127,218
Capital assets - depreciated, net	65,302,725	335,718,954	4,563,897,288
Other	-	-	250,557,501
Total Noncurrent Assets	<u>78,742,766</u>	<u>399,437,384</u>	<u>6,053,497,809</u>
Deferred Outflows of Resources	<u>20,377,509</u>	<u>35,286,440</u>	<u>474,253,981</u>
Total Assets and Deferred Outflows of Resources	<u>146,551,485</u>	<u>585,885,863</u>	<u>7,862,912,168</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	8,942,200	12,388,628	215,853,600
Due to external parties	-	-	307,000
Interest payable	-	3,814,944	30,602,136
Unearned revenue	7,410,697	4,106,219	99,963,127
Current portion of long-term obligations	1,345,016	8,814,514	104,131,858
Other	23,784	3,076,001	53,744,181
Total Current Liabilities	<u>17,721,697</u>	<u>32,200,306</u>	<u>504,601,902</u>
Noncurrent Liabilities			
Net pension liability	76,676,239	174,304,575	1,677,152,394
Installment obligations, net	-	192,035,064	811,378,689
Other	10,484,174	4,323,493	2,372,741,653
Total Noncurrent Liabilities	<u>87,160,413</u>	<u>370,663,132</u>	<u>4,861,272,736</u>
Deferred Inflows of Resources	<u>11,881,575</u>	<u>26,241,590</u>	<u>603,545,884</u>
Total Liabilities and Deferred Inflows of Resources	<u>116,763,685</u>	<u>429,105,028</u>	<u>5,969,420,522</u>
NET POSITION			
Net investment in capital assets	62,191,573	215,127,685	1,771,580,325
Restricted for:			
Capital projects	-	-	148,597,371
Debt service	-	8,150,000	71,766,908
Other purposes	3,417,382	21,659,077	567,238,923
Unrestricted	<u>(35,821,155)</u>	<u>(88,155,927)</u>	<u>(665,691,881)</u>
Total Net Position	<u>\$ 29,787,800</u>	<u>\$ 156,780,835</u>	<u>\$ 1,893,491,646</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, 2018**

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
Expenses	\$ 272,636,000	\$ 258,315,255	\$ 494,519,924
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	163,870,000	135,591,436	263,617,413
Operating grants and contributions	75,747,000	121,121,084	174,593,076
Capital grants and contributions	<u>6,833,000</u>	<u>-</u>	<u>3,105,570</u>
Net (Expense) Revenue	<u>(26,186,000)</u>	<u>(1,602,735)</u>	<u>(53,203,865)</u>
General Revenue			
Payments from State	<u>27,177,000</u>	<u>30,469,000</u>	<u>35,859,000</u>
Total General Revenue	<u>27,177,000</u>	<u>30,469,000</u>	<u>35,859,000</u>
Change in Net Position	991,000	28,866,265	(17,344,865)
Net Position - Beginning of Year (Restated)	<u>348,592,000</u>	<u>197,131,458</u>	<u>369,605,052</u>
Net Position - End of Year	<u><u>\$ 349,583,000</u></u>	<u><u>\$ 225,997,723</u></u>	<u><u>\$ 352,260,187</u></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>
\$ 231,688,151	\$ 433,417,000	\$ 172,362,000	\$ 596,507,330	\$ 282,772,263
109,817,970	153,746,000	120,031,000	404,230,798	110,699,364
80,102,235	233,117,000	39,906,000	98,193,490	135,066,417
<u>4,027,158</u>	<u>648,000</u>	<u>1,876,000</u>	<u>15,251,915</u>	<u>23,277,413</u>
<u>(37,740,788)</u>	<u>(45,906,000)</u>	<u>(10,549,000)</u>	<u>(78,831,127)</u>	<u>(13,729,069)</u>
<u>24,154,000</u>	<u>45,440,000</u>	<u>14,953,000</u>	<u>104,054,091</u>	<u>18,391,000</u>
<u>24,154,000</u>	<u>45,440,000</u>	<u>14,953,000</u>	<u>104,054,091</u>	<u>18,391,000</u>
(13,586,788)	(466,000)	4,404,000	25,222,964	4,661,931
<u>4,147,103</u>	<u>280,297,000</u>	<u>96,653,000</u>	<u>306,540,435</u>	<u>71,208,456</u>
<u>\$ (9,439,685)</u>	<u>\$ 279,831,000</u>	<u>\$ 101,057,000</u>	<u>\$ 331,763,399</u>	<u>\$ 75,870,387</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Thomas Edison State University</u>	<u>The William Patterson University of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
Expenses	\$ 103,168,000	\$ 252,333,313	\$ 3,097,719,236
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	47,471,334	105,728,160	1,614,803,475
Operating grants and contributions	42,908,544	96,890,782	1,097,645,628
Capital grants and contributions	<u>234,097</u>	<u>5,906,405</u>	<u>61,159,558</u>
Net (Expense) Revenue	<u>(12,554,025)</u>	<u>(43,807,966)</u>	<u>(324,110,575)</u>
General Revenue			
Payments from State	<u>9,485,701</u>	<u>30,357,000</u>	<u>340,339,792</u>
Total General Revenue	<u>9,485,701</u>	<u>30,357,000</u>	<u>340,339,792</u>
Change in Net Position	(3,068,324)	(13,450,966)	16,229,217
Net Position - Beginning of Year (Restated)	<u>32,856,124</u>	<u>170,231,801</u>	<u>1,877,262,429</u>
Net Position - End of Year	<u>\$ 29,787,800</u>	<u>\$ 156,780,835</u>	<u>\$ 1,893,491,646</u>

**STATE OF NEW JERSEY
DESCRIPTION OF FUNDS**

General Fund

100 - 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.

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

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

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

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.

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

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.

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

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).

574 - 2003 Dam, Lake and Stream Project Revolving Loan Fund (P.L. 2003, c.162)

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.

573 - 2003 Dam, Lake, Stream, and Flood Control Project Fund (P.L. 2003, c.162)

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.

557 - 1992 Dam Restoration and Clean Waters Trust Fund (P.L. 1992, c.88)

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.

547 - 1989 Development Potential Bank Transfer Fund (P.L. 1989, c.183)

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.

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

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.

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

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.

570 - 1996 Economic Development Site Fund (P.L. 1996, c.70)

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.

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

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.

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

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.

569 - 1996 Environmental Cleanup Fund (P.L. 1996, c.70)

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.

546 - 1989 Farmland Preservation Fund (P.L. 1989, c.183)

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

554 - 1992 Farmland Preservation Fund (P.L. 1992, c.88)

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.

565 - 1995 Farmland Preservation Fund (P.L. 1995, c.204)

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.

579 - 2007 Farmland Preservation Fund (P.L. 2007, c.119)

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.

585 - 2009 Farmland Preservation Fund (P.L. 2009, c.117)

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.

577 - 2007 Green Acres Fund (P.L. 2007, c.119)

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.

582 - 2009 Green Acres Fund (P.L. 2009, c.117)

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.

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

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.

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

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

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

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.

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

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.

556 - 1992 Historic Preservation Fund (P.L. 1992, c.88)

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.

564 - 1995 Historic Preservation Fund (P.L. 1995, c.204)

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 the cost of preservation of historic properties.

580 - 2007 Historic Preservation Fund (P.L. 2007, c.119)

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.

584 - 2009 Historic Preservation Fund (P.L. 2009, c.117)

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.

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

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.

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

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

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

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.

571 - 1996 Lake Restoration Fund (P.L. 1996, c.70)

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.

71G - Long Term Obligation and Capital Expenditure Fund (P.L. 2008, c.22)

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

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

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.

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

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.

563 - 1995 New Jersey Coastal Blue Acres Trust Fund (P.L. 1995, c.204)

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.

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

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 preserve history and humanities in New Jersey.

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

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

544 - 1989 New Jersey Green Acres Fund (P.L. 1989, c.183)

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.

553 - 1992 New Jersey Green Acres Fund (P.L. 1992, c.88)

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.

567 - 1995 New Jersey Green Acres Fund (P.L. 1995, c.204)

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.

545 - 1989 New Jersey Green Trust Fund (P.L. 1989, c.183)

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.

555 - 1992 New Jersey Green Trust Fund (P.L. 1992, c.88)

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 purposes.

566 - 1995 New Jersey Green Trust Fund (P.L. 1995, c.204)

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.

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

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.

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

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.

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

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.

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

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.

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

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.

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

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.

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

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.

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

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.

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

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.

558 - 1992 Wastewater Treatment Fund (P.L. 1992, c.88)

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.

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

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.

575 - 2003 Water Resources and Wastewater Treatment Fund (P.L. 2003, c.162)

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.

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

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.

Special Revenue Funds

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

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.

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

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.

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

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.

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

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 which is now under the Casino Reinvestment Development 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.

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

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

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

A \$1 million appropriation (\$750,000 from the Casino Revenue Fund and \$250,000 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.

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

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.

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

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.

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

This fund accounts for the tax on gross revenue generated by the casinos, internet gaming, and sports wagering. 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.

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

Casino simulcasting is defined as the simultaneous transmission by picture of running or harness horse races conducted at race tracks to Atlantic City casinos and pari-mutuel wagering at those gambling establishments on the results of those races. 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.

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

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.

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

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.

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

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.

71D - Clean Energy Fund (P.L. 1999, c.23)

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.

71H - Clean Water State Revolving Fund (P.L. 2009, c.77)

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.

71P - Contributory Group Insurance Premium Fund (N.J.S.A. 43:15A-91)

This fund represents the accumulation of member group insurance contributions in excess of premiums disbursed to the insurance carrier since the inception of the contributory death benefit program plus reserves held by the insurance carriers. Members are required by statute to participate in the contributory group insurance plan in the first year of membership and may cancel the contributory coverage thereafter.

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

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

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

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.

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

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

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

An amount of \$1.00 is 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.

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

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.

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

The fund consists of proceeds from the sale of riparian lands, rents received on leased riparian 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.

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

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

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

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

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

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

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

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.

71H - Global Warming Solutions Fund (P.L. 2007, c.340)

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.

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

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.

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

This fund was established for the purposes of preparing feasibility studies, engineering designs, and undertaking other work necessary 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 (NRD 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.

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

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.

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

The purpose of this fund is to provide workers' compensation coverage to employees in the thoroughbred and 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.

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

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.

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

Revenues generated from the increase in certain filing fees in civil actions are credited to the fund and are used to provide legal services to the poor in civil matters, funding for 10 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.

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

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.

71J - Mandatory Continuing Legal Education Fund (R. 1:42)

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.

713 - Medical Malpractice Self Insurance Fund (N.J.S.A. 18A:65-99)

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.

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

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

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

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.

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

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.

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

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

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

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.

968 - New Jersey Schools Development Authority (N.J.S.A. 52:18A-247)

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

In 1998, the New Jersey Supreme Court ruled in the Abbott v. Burke case that the State must provide 100 percent funding for all school renovation and construction projects in special-needs school districts. According to the Court, aging, unsafe and overcrowded buildings prevented children from receiving the "thorough and efficient" education required under the New Jersey Constitution. In response, the New Jersey Educational Facilities Construction and Financing Act was enacted on July 18, 2000, in order to create the New Jersey Schools Construction Corporation to effectively launch the School Construction Program. Full funding for approved projects was authorized for the 31 special-needs districts, known as Abbotts. Grants totaling 40 percent of eligible costs were made available to the remaining districts, now known as Regular Operating Districts. Overall, the act authorized \$8.9 billion in funding for the Abbotts districts, \$3.5 billion for Regular Operating Districts, and \$150 million for vocational districts.

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

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.

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

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.

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

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.

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

This fund was established to provide qualified displaced, disadvantaged, and employed workers with employment and training services most likely to provide the greatest opportunity for long range career advancement with high levels of productivity and earning power. The program shall provide those services by means of training grants or customized training services, provided the funding is not available from federal or other sources. 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.

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

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

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

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.

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

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.

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

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

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

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.

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

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

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

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

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

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.

71W - State Health Benefit Program Fund - State Active (N.J.S.A. 52:14-17.25)

The State Health Benefit Program Fund – State Active (including Prescription Drug Program “PDP” Fund) N.J.S.A. 52:14-17.25 provides medical coverage to qualified active State participants. The PDP was established in December 1974, under N.J.S.A. 52:14-17.29 to provide coverage to employees and their eligible dependents for drugs which under federal or State law may be dispensed only upon a prescription written by a physician. State employees are eligible for PDP coverage after 60 days of employment.

71X - State Health Benefit Program Fund - State Retired (N.J.S.A. 52:14-17.32)

The State Health Benefit Program Fund – State Retired (including Prescription Drug Program Fund) N.J.S.A. 52:14-17.32 provides medical coverage to qualified retired State participants. Under P.L. 1977, c.136, the State of New Jersey pays for the health insurance coverage of all enrolled retired State employees (regardless of age) whose pensions are based upon 25 years or more of credited service or a disability retirement regardless of years of service. 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.

71K - State-Owned Real Property Fund (P.L. 2007, c.108)

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.

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

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.

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

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

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

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.

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

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. On March 7, 2014, the corporation entered into a bond enhancement transaction in which the corporation received a premium of \$96.5 million of which \$91.6 million was paid to the State. In exchange the corporation retains all MSA receipts beginning July 1, 2016.

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

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.

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

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.

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

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.

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

All monies received in unclaimed property deposits from electric and gas utilities are deposited into this fund. Each year, unless the administrator deems it prudent and advisable to do otherwise, the administrator shall pay to the New Jersey Statewide Heating Assistance and Referral for Energy Services, 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.

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

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

71M - Unemployment Compensation Interest Repayment Fund (N.J.S.A. 21-14.3)

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.

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

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.

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

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

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

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

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

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.

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

This fund was established to account for all fees collected from employers pursuant to the Worker and Community Right to Know Act. Monies in the fund are allocated for expenses incurred 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.

Capital Projects Funds

578 - 2007 Blue Acres Fund (P.L. 2007, c.119)

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.

583 - 2009 Blue Acres Fund (P.L. 2009, c.117)

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.

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

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.

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

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.

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

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.

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

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 right-of-way.

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

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.

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

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.

572 - 1999 Statewide Transportation and Local Bridge Fund (P.L. 1999, c.181)

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.

Agency Funds

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

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.

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

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.

737 - Judiciary Bail Fund (R.3:26)

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

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

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

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

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

738 - Judiciary Special Civil Fund (R.6)

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

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

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.

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

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

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

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.

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

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

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

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

71Y - State Health Benefit Program Fund - Local Education Active (N.J.S.A. 52:14-17.46a)

State Health Benefit Program Fund - Local Education Active (including Prescription Drug Program Fund) N.J.S.A. 52:14-17.46a established the School Employee Health Benefits Program fund which provides medical coverage to qualified active education participants. Also, education employees are eligible for the PDP coverage after 60 days of employment.

71Z - State Health Benefit Program Fund - Local Education Retired (N.J.S.A. 52:14-17.32f)

State Health Benefit Program Fund - Local Education Retired (including Prescription Drug Program Fund) N.J.S.A. 52:14-17.32f provides medical coverage to qualified retired education participants. The State of New Jersey provides employer-paid coverage to members of the TPAF who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of Chapter 126, P.L. 1992, the State also provides employer-paid coverage to members of the PERS and Alternate Benefits Program (ABP) who retire from a board of education or county college with 25 years of service or on a disability retirement if the member's employer does not provide this coverage. Certain local participating employers also provide post-retirement medical coverage to their employees. 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.

72A - State Health Benefit Program Fund - Local Government Active (N.J.S.A. 52:14-17.38b)

State Health Benefit Program Fund - Local Government Active (including Prescription Drug Program Fund) N.J.S.A. 52:14-17.38b established rules allowing for the participation of non-State employers to participate in the State Health Benefits Program. Also, local employees are eligible for the PDP coverage after 60 days of employment.

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

The Wage and Hour Trust Fund consists of three 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.

Pension Trust Funds

911 - Alternate Benefit Long-Term Disability 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.

902 - Central Pension 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.

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

This fund was established to place 212 local police and firemen pension funds on an actuarial basis. The membership consists of policemen and firemen 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 CPFPF is an obligation of the State.

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

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.

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

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

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

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

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

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

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

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

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

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

992 - State Health Benefit Program Fund - Local Government Retired (N.J.S.A. 43:3C-24)

State Health Benefit Program Fund – Local Government Retired (including Prescription Drug Program Fund) N.J.S.A. 43:3C-24 established a separate trust fund for certain non-State participating employers to provide funding for SHBP coverage to its eligible retirees. Under the provisions of Chapter 330, P.L. 1997, the State of New Jersey provides partially funded benefits to local police officers and firefighters who retire with 25 years of service (or on disability) from an employer who does not provide coverage. 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.

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

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.

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

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.

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

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.

Private Purpose Funds

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

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

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

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

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

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.

706 - Unclaimed Insurance Payments on Deposit Accounts Fund (N.J.S.A. 46:30B-1)

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 10 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 10 year period, any remaining deposits will be forwarded to the Federal Deposit Insurance Corporation.

Proprietary Funds

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

Monies derived from the sale of State lottery tickets are deposited into this fund. Disbursements are authorized for the payment of prizes to holders of winning lottery tickets and for the administrative expenses of the Division of State Lottery. In accordance with the Lottery Enterprise Contributions Act, remaining balances are contributed to Teachers' Pension and Annuity Fund (77.8%), Public Employees' Retirement System (21.0%), and Police and Firemen's Retirement System (1.2%) for a 30-year term effective as of June 30, 2017. 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.

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

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

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

Investment Trust Funds

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

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