

*Combining
Financial Statements
and
Schedules*

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2021**

	<u>General Fund</u>	<u>Beaches and Harbor Fund</u>	<u>Building Our Future Fund</u>
ASSETS			
Cash and cash equivalents	\$ 70,417,726	\$ 100	\$ -
Investments	19,974,407,575	913,358	33,728,354
Receivables, net of allowances for uncollectibles			
Federal government	1,364,569,686	-	-
Departmental accounts	2,785,466,979	-	-
Loans	150,837,193	-	-
Other	493,507,870	-	-
Due from other funds	770,569,104	-	-
Other	61,383,480	-	-
Total Assets	<u>\$ 25,671,159,613</u>	<u>\$ 913,458</u>	<u>\$ 33,728,354</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 1,813,531,082	\$ -	\$ 22,338
Unearned revenue	7,061,564,203	-	-
Due to other funds	6,438,776,598	1,105	45,496
Refunds payable	368,413,748	-	-
Other	258,874,867	-	-
Total Liabilities	<u>15,941,160,498</u>	<u>1,105</u>	<u>67,834</u>
Deferred Inflows of Resources	<u>610,786,974</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	1,152,506,994	912,353	33,660,520
Committed	3,627,167,807	-	-
Unassigned	4,339,537,340	-	-
Total Fund Balances	<u>9,119,212,141</u>	<u>912,353</u>	<u>33,660,520</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 25,671,159,613</u>	<u>\$ 913,458</u>	<u>\$ 33,728,354</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>
\$ 100	\$ 100	\$ 140,704	\$ 1,000
63,447	62,611	49,369,414	5,122,976
-	-	-	-
-	-	-	-
-	-	40,700,855	-
-	-	269,996	-
-	-	255,000	-
-	-	-	-
<u>\$ 63,547</u>	<u>\$ 62,711</u>	<u>\$ 90,735,969</u>	<u>\$ 5,123,976</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
76	100,081	-	6,285
-	-	-	-
-	-	-	-
<u>76</u>	<u>100,081</u>	<u>-</u>	<u>6,285</u>
-	-	-	-
63,471	-	90,735,969	5,117,691
-	-	-	-
-	(37,370)	-	-
<u>63,471</u>	<u>(37,370)</u>	<u>90,735,969</u>	<u>5,117,691</u>
<u>\$ 63,547</u>	<u>\$ 62,711</u>	<u>\$ 90,735,969</u>	<u>\$ 5,123,976</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2021**

	<u>1992 Dam Restoration and Clean Waters Trust Fund</u>	<u>1989 Development Potential Bank Transfer Fund</u>	<u>Developmental Disabilities Waiting List Reduction Fund</u>
ASSETS			
Cash and cash equivalents	\$ 7,081	\$ 100	\$ 100
Investments	15,444,150	157,332	1,704,244
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	2,369,450	-	-
Other	18,777	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 17,839,458</u>	<u>\$ 157,432</u>	<u>\$ 1,704,344</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	15,403	2,062
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>15,403</u>	<u>2,062</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	17,839,458	142,029	1,702,282
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>17,839,458</u>	<u>142,029</u>	<u>1,702,282</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 17,839,458</u>	<u>\$ 157,432</u>	<u>\$ 1,704,344</u>

<u>Dredging and Containment Facility Fund</u>	<u>1996 Economic Development Site Fund</u>	<u>Emergency Services Fund</u>	<u>1996 Environmental Cleanup Fund</u>
\$ 100	\$ 100	\$ 1,000	\$ 4,646
6,952,346	381,231	3,659,867	25,235,713
-	-	-	-
-	-	-	-
-	72,500	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 6,952,446</u>	<u>\$ 453,831</u>	<u>\$ 3,660,867</u>	<u>\$ 25,240,359</u>
\$ 61,945	\$ -	\$ -	\$ 111,886
-	-	-	-
-	-	1,339,989	-
-	-	-	-
-	-	-	-
<u>61,945</u>	<u>-</u>	<u>1,339,989</u>	<u>111,886</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
6,890,501	453,831	-	25,128,473
-	-	2,320,878	-
-	-	-	-
<u>6,890,501</u>	<u>453,831</u>	<u>2,320,878</u>	<u>25,128,473</u>
<u>\$ 6,952,446</u>	<u>\$ 453,831</u>	<u>\$ 3,660,867</u>	<u>\$ 25,240,359</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2021**

	<u>1995 Farmland Preservation Fund</u>	<u>2007 Farmland Preservation Fund</u>	<u>2009 Farmland Preservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ 1,260	\$ 5,000
Investments	815,570	7,928,181	7,007,180
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 815,670</u>	<u>\$ 7,929,441</u>	<u>\$ 7,012,180</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 764
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>764</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	815,670	7,929,441	7,011,416
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>815,670</u>	<u>7,929,441</u>	<u>7,011,416</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 815,670</u>	<u>\$ 7,929,441</u>	<u>\$ 7,012,180</u>

<u>2007 Green Acres Fund</u>	<u>2009 Green Acres Fund</u>	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>
\$ 17,917	\$ 61,076	\$ 7,412	\$ 101
7,809,260	22,015,747	21,475,398	181,067
-	-	-	-
-	-	-	-
4,445,565	2,888,358	7,388,295	-
13,623	4,036	27,681	-
7,773	-	-	-
-	-	-	-
<u>\$ 12,294,138</u>	<u>\$ 24,969,217</u>	<u>\$ 28,898,786</u>	<u>\$ 181,168</u>
\$ -	\$ 70,136	\$ 161,250	\$ -
-	-	-	-
377,397	231,557	710,869	219
-	-	-	-
-	-	-	-
<u>377,397</u>	<u>301,693</u>	<u>872,119</u>	<u>219</u>
-	-	-	-
-	-	-	-
11,916,741	24,667,524	28,026,667	180,949
-	-	-	-
-	-	-	-
<u>11,916,741</u>	<u>24,667,524</u>	<u>28,026,667</u>	<u>180,949</u>
<u>\$ 12,294,138</u>	<u>\$ 24,969,217</u>	<u>\$ 28,898,786</u>	<u>\$ 181,168</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2021**

	<u>1986 Hazardous Discharge Fund</u>	<u>Higher Education Facility Renovation and Rehabilitation Fund</u>	<u>1992 Historic Preservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 10,000	\$ 100	\$ 100
Investments	3,747,420	146,771	32,099
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 3,757,420</u>	<u>\$ 146,871</u>	<u>\$ 32,199</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 418,507	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>418,507</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	3,338,913	146,871	32,199
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>3,338,913</u>	<u>146,871</u>	<u>32,199</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,757,420</u>	<u>\$ 146,871</u>	<u>\$ 32,199</u>

<u>1995 Historic Preservation Fund</u>	<u>2007 Historic Preservation Fund</u>	<u>2009 Historic Preservation Fund</u>	<u>Historic Preservation Revolving Loan Fund</u>	<u>Housing Assistance Fund</u>
\$ 1,000 58,914	\$ 100 1,003,785	\$ 100 3,317,470	\$ 100 4,756,631	\$ 200 5,497,267
-	-	-	-	-
-	-	-	-	-
-	-	-	-	822,159
-	-	-	-	-
-	-	-	-	-
<u>59,914</u>	<u>1,003,885</u>	<u>3,317,570</u>	<u>4,756,731</u>	<u>6,319,626</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	6,642
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,642</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
59,914	1,003,885	3,317,570	4,756,731	6,312,984
-	-	-	-	-
<u>59,914</u>	<u>1,003,885</u>	<u>3,317,570</u>	<u>4,756,731</u>	<u>6,312,984</u>
<u>\$ 59,914</u>	<u>\$ 1,003,885</u>	<u>\$ 3,317,570</u>	<u>\$ 4,756,731</u>	<u>\$ 6,319,626</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2021**

	<u>Jobs, Education and Competitiveness Fund</u>	<u>1996 Lake Restoration Fund</u>	<u>Long Term Obligation and Capital Expenditure Fund</u>
ASSETS			
Cash and cash equivalents	\$ 36	\$ 100	\$ -
Investments	37,869	1,554,423	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	1,289,870
Other	-	-	-
Total Assets	<u>\$ 37,905</u>	<u>\$ 1,554,523</u>	<u>\$ 1,289,870</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	46	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>46</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	37,859	1,554,523	-
Committed	-	-	1,289,870
Unassigned	-	-	-
Total Fund Balances	<u>37,859</u>	<u>1,554,523</u>	<u>1,289,870</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 37,905</u>	<u>\$ 1,554,523</u>	<u>\$ 1,289,870</u>

<u>Mortgage Assistance Fund</u>	<u>Natural Resources Fund</u>	<u>1995 New Jersey Coastal Blue Acres Trust Fund</u>	<u>New Jersey Cultural Trust Fund</u>	<u>New Jersey Debt Defeasance and Prevention Fund</u>
\$ 100	\$ 100	\$ 100	\$ 100	\$ -
5,705,427	546,241	4,065,775	25,254,890	-
-	-	-	-	-
-	-	-	-	-
3,300,613	-	36,729	-	-
1,561,239	-	213	36,616	-
-	-	-	-	3,700,000,000
-	-	-	-	-
<u>\$ 10,567,379</u>	<u>\$ 546,341</u>	<u>\$ 4,102,817</u>	<u>\$ 25,291,606</u>	<u>\$ 3,700,000,000</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
1,568,236	661	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,568,236</u>	<u>661</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	20,000,000	-
8,999,143	545,680	4,102,817	-	-
-	-	-	5,291,606	3,700,000,000
-	-	-	-	-
<u>8,999,143</u>	<u>545,680</u>	<u>4,102,817</u>	<u>25,291,606</u>	<u>3,700,000,000</u>
<u>\$ 10,567,379</u>	<u>\$ 546,341</u>	<u>\$ 4,102,817</u>	<u>\$ 25,291,606</u>	<u>\$ 3,700,000,000</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2021**

	<u>New Jersey Federal-State Rural Rehabilitation Fund</u>	<u>1989 New Jersey Green Acres Fund</u>	<u>1992 New Jersey Green Acres Fund</u>
ASSETS			
Cash and cash equivalents	\$ 101	\$ 100	\$ -
Investments	747,388	924,610	449,416
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 747,489</u>	<u>\$ 924,710</u>	<u>\$ 449,416</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 7,489
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>7,489</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	924,710	441,927
Committed	747,489	-	-
Unassigned	-	-	-
Total Fund Balances	<u>747,489</u>	<u>924,710</u>	<u>441,927</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 747,489</u>	<u>\$ 924,710</u>	<u>\$ 449,416</u>

<u>1995 New Jersey Green Acres Fund</u>	<u>1989 New Jersey Green Trust Fund</u>	<u>1992 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Green Trust Fund</u>	<u>New Jersey Library Construction Fund</u>
\$ 100 54,423	\$ 10,833 31,250,468	\$ 10,002 7,682,114	\$ 6,828 11,618,270	\$ 10,000 131,250,347
-	-	-	-	-
-	-	-	-	-
-	5,444,704	2,888,375	3,296,019	-
-	28,360	8,771	18,237	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 54,523</u>	<u>\$ 36,734,365</u>	<u>\$ 10,589,262</u>	<u>\$ 14,939,354</u>	<u>\$ 131,260,347</u>
\$ -	\$ 92,594	\$ -	\$ -	\$ -
-	-	-	-	-
-	703,096	-	703,096	-
-	-	-	-	-
-	-	-	-	-
-	795,690	-	703,096	-
-	-	-	-	-
-	-	-	-	-
54,523	35,938,675	10,589,262	14,236,258	131,260,347
-	-	-	-	-
-	-	-	-	-
<u>54,523</u>	<u>35,938,675</u>	<u>10,589,262</u>	<u>14,236,258</u>	<u>131,260,347</u>
<u>\$ 54,523</u>	<u>\$ 36,734,365</u>	<u>\$ 10,589,262</u>	<u>\$ 14,939,354</u>	<u>\$ 131,260,347</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2021**

	<u>New Jersey Local Development Financing Fund</u>	<u>Pinelands Infrastructure Trust Fund</u>	<u>Resource Recovery and Solid Waste Disposal Facility Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 100	\$ 100
Investments	43,868,974	14,965,373	528,171
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	8,155,610	36,868	-
Other	133,348	1,040	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 52,157,932</u>	<u>\$ 15,003,381</u>	<u>\$ 528,271</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 187,500	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>187,500</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	51,970,432	15,003,381	528,271
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>51,970,432</u>	<u>15,003,381</u>	<u>528,271</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 52,157,932</u>	<u>\$ 15,003,381</u>	<u>\$ 528,271</u>

<u>Securing Our Children's Future Fund</u>	<u>Shore Protection Fund</u>	<u>State Land Acquisition and Development Fund</u>	<u>State of New Jersey Tischler Memorial Fund</u>	<u>Stormwater Management and Combined Sewer Overflow Abatement Fund</u>
\$ -	\$ 1,000	\$ 103	\$ -	\$ 100
524,693,428	1,271,639	219,315	611,560	994,485
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,572,363
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 524,693,428</u>	<u>\$ 1,272,639</u>	<u>\$ 219,418</u>	<u>\$ 611,560</u>	<u>\$ 2,566,948</u>
\$ -	\$ 391,155	\$ 772	\$ -	\$ -
-	-	-	-	-
-	2,107	303	-	-
-	-	-	-	-
-	-	-	-	-
-	393,262	1,075	-	-
-	-	-	-	-
-	-	-	-	-
524,693,428	879,377	218,343	416,073	-
-	-	-	-	2,566,948
-	-	-	195,487	-
-	-	-	-	-
<u>524,693,428</u>	<u>879,377</u>	<u>218,343</u>	<u>611,560</u>	<u>2,566,948</u>
<u>\$ 524,693,428</u>	<u>\$ 1,272,639</u>	<u>\$ 219,418</u>	<u>\$ 611,560</u>	<u>\$ 2,566,948</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2021**

	<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	\$ -	\$ 10,000	\$ 100
Investments	395,031,760	13,559,858	850,083
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	213,374	-	-
Loans	-	9,303,111	43,616,029
Other	-	-	-
Due from other funds	76,557	-	-
Other	-	-	-
Total Assets	<u>\$ 395,321,691</u>	<u>\$ 22,872,969</u>	<u>\$ 44,466,212</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 122,346,735	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	26,080,432	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>148,427,167</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	22,872,969	44,466,212
Committed	246,894,524	-	-
Unassigned	-	-	-
Total Fund Balances	<u>246,894,524</u>	<u>22,872,969</u>	<u>44,466,212</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 395,321,691</u>	<u>\$ 22,872,969</u>	<u>\$ 44,466,212</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	\$ 100	\$ -	\$ 70,727,728
792,430	5,052,084	73,695,174	-	21,500,271,373
-	-	-	-	1,364,569,686
-	-	-	-	2,785,680,353
-	38,205,670	91,090,962	-	416,471,428
-	-	-	-	495,629,807
-	-	-	(3,737,322,344)	734,875,960
-	-	-	-	61,383,480
<u>\$ 792,532</u>	<u>\$ 43,257,854</u>	<u>\$ 164,786,236</u>	<u>\$ (3,737,322,344)</u>	<u>\$ 27,429,609,815</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,937,404,153
-	-	-	-	7,061,564,203
959	-	3,889,134	(3,737,322,344)	2,737,239,505
-	-	-	-	368,413,748
-	-	-	-	258,874,867
<u>959</u>	<u>-</u>	<u>3,889,134</u>	<u>(3,737,322,344)</u>	<u>12,363,496,476</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>610,786,974</u>
-	-	-	-	20,416,073
791,573	43,257,854	160,897,102	-	2,511,502,661
-	-	-	-	7,583,907,661
-	-	-	-	4,339,499,970
<u>791,573</u>	<u>43,257,854</u>	<u>160,897,102</u>	<u>-</u>	<u>14,455,326,365</u>
<u>\$ 792,532</u>	<u>\$ 43,257,854</u>	<u>\$ 164,786,236</u>	<u>\$ (3,737,322,344)</u>	<u>\$ 27,429,609,815</u>

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>General Fund</u>	<u>Beaches and Harbor Fund</u>	<u>Building Our Future Fund</u>
REVENUES			
Taxes	\$ 22,570,520,406	\$ -	\$ -
Federal and other grants	20,749,590,577	-	-
Licenses and fees	1,489,446,296	-	-
Services and assessments	1,982,119,316	-	-
Component Units and Port Authority	219,052,270	-	-
Investment earnings	9,149,232	1,105	45,496
Other	876,863,042	-	-
Total Revenues	<u>47,896,741,139</u>	<u>1,105</u>	<u>45,496</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	3,832,692,542	-	-
Physical and mental health	17,630,508,473	-	-
Educational, cultural, and intellectual development	7,702,092,349	-	5,447,272
Community development and environmental management	2,059,521,287	-	-
Economic planning, development, and security	5,942,684,334	-	-
Transportation programs	715,199,679	-	-
Government direction, management, and control	4,129,822,009	-	-
Special government services	353,155,158	-	-
Capital Outlay	434,891,333	-	-
Debt Service:			
Principal	216,585,000	-	-
Interest	150,998,771	-	-
Total Expenditures	<u>43,168,150,935</u>	<u>-</u>	<u>5,447,272</u>
Excess (deficiency) of revenues over expenditures	<u>4,728,590,204</u>	<u>1,105</u>	<u>(5,401,776)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	382,076,478	-	-
Premiums/discounts	68,012,703	-	-
Transfers from other funds	6,342,154,165	-	-
Transfers to other funds	(8,274,888,556)	(1,105)	(45,496)
Total other financing sources (uses)	<u>(1,482,645,210)</u>	<u>(1,105)</u>	<u>(45,496)</u>
Net Change in Fund Balance	3,245,944,994	-	(5,447,272)
Fund Balances - July 1, 2020 (Restated)	<u>5,873,267,147</u>	<u>912,353</u>	<u>39,107,792</u>
Fund Balances - June 30, 2021	<u>\$ 9,119,212,141</u>	<u>\$ 912,353</u>	<u>\$ 33,660,520</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>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
76	78	56,432	6,285
-	-	872,422	-
<u>76</u>	<u>78</u>	<u>928,854</u>	<u>6,285</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	203,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>203,000</u>
<u>76</u>	<u>78</u>	<u>928,854</u>	<u>(196,715)</u>
-	-	-	-
-	-	-	-
-	-	-	-
(76)	(78)	-	(6,285)
<u>(76)</u>	<u>(78)</u>	<u>-</u>	<u>(6,285)</u>
-	-	928,854	(203,000)
63,471	(37,370)	89,807,115	5,320,691
<u>\$ 63,471</u>	<u>\$ (37,370)</u>	<u>\$ 90,735,969</u>	<u>\$ 5,117,691</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, 2021

	<u>1992 Dam Restoration and Clean Waters Trust Fund</u>	<u>1989 Development Potential Bank Transfer Fund</u>	<u>Developmental Disabilities Waiting List Reduction Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	18,271	127	2,062
Other	<u>49,097</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>67,368</u>	<u>127</u>	<u>2,062</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	1,000,000	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	2,150	-
Special government services	-	-	-
Capital Outlay			
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>1,002,150</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>67,368</u>	<u>(1,002,023)</u>	<u>2,062</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	1,000,000	-
Premiums/discounts	-	75,467	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(15,403)	(2,062)
Total other financing sources (uses)	<u>-</u>	<u>1,060,064</u>	<u>(2,062)</u>
Net Change in Fund Balance	67,368	58,041	-
Fund Balances - July 1, 2020 (Restated)	17,772,090	83,988	1,702,282
Fund Balances - June 30, 2021	<u>\$ 17,839,458</u>	<u>\$ 142,029</u>	<u>\$ 1,702,282</u>

<u>Dredging and Containment Facility Fund</u>	<u>1996 Economic Development Site Fund</u>	<u>Emergency Services Fund</u>	<u>1996 Environmental Cleanup Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
7,220	458	4,504	30,955
-	-	-	-
<u>7,220</u>	<u>458</u>	<u>4,504</u>	<u>30,955</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	1,021,526
-	-	-	-
(1,363,876)	-	-	-
128,423	-	-	256,846
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(1,235,453)	-	-	1,278,372
<u>1,242,673</u>	<u>458</u>	<u>4,504</u>	<u>(1,247,417)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,242,673</u>	<u>458</u>	<u>4,504</u>	<u>(1,247,417)</u>
5,647,828	453,373	2,316,374	26,375,890
<u>\$ 6,890,501</u>	<u>\$ 453,831</u>	<u>\$ 2,320,878</u>	<u>\$ 25,128,473</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, 2021

	<u>1995 Farmland Preservation Fund</u>	<u>2007 Farmland Preservation Fund</u>	<u>2009 Farmland Preservation Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	1,000	9,563	9,925
Other	-	-	-
Total Revenues	<u>1,000</u>	<u>9,563</u>	<u>9,925</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	42,007	82,423	2,018,060
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	366,933
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>42,007</u>	<u>82,423</u>	<u>2,384,993</u>
Excess (deficiency) of revenues over expenditures	<u>(41,007)</u>	<u>(72,860)</u>	<u>(2,375,068)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Premiums/discounts	-	-	-
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>(41,007)</u>	<u>(72,860)</u>	<u>(2,375,068)</u>
Fund Balances - July 1, 2020 (Restated)	<u>856,677</u>	<u>8,002,301</u>	<u>9,386,484</u>
Fund Balances - June 30, 2021	<u>\$ 815,670</u>	<u>\$ 7,929,441</u>	<u>\$ 7,011,416</u>

<u>2007 Green Acres Fund</u>	<u>2009 Green Acres Fund</u>	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>	<u>1986 Hazardous Discharge Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
11,052	22,300	27,065	219	1,127
<u>83,294</u>	<u>32,508</u>	<u>99,250</u>	<u>-</u>	<u>-</u>
<u>94,346</u>	<u>54,808</u>	<u>126,315</u>	<u>219</u>	<u>1,127</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,248,580	758,071	770,164	-	1,793,341
-	-	-	-	-
-	831,511	-	-	409,644
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,248,580</u>	<u>1,589,582</u>	<u>770,164</u>	<u>-</u>	<u>2,202,985</u>
<u>(1,154,234)</u>	<u>(1,534,774)</u>	<u>(643,849)</u>	<u>219</u>	<u>(2,201,858)</u>
-	4,000,000	-	-	4,000,000
-	298,441	-	-	298,441
-	-	-	-	-
<u>(377,397)</u>	<u>(231,557)</u>	<u>(703,096)</u>	<u>(219)</u>	<u>-</u>
<u>(377,397)</u>	<u>4,066,884</u>	<u>(703,096)</u>	<u>(219)</u>	<u>4,298,441</u>
<u>(1,531,631)</u>	<u>2,532,110</u>	<u>(1,346,945)</u>	<u>-</u>	<u>2,096,583</u>
<u>13,448,372</u>	<u>22,135,414</u>	<u>29,373,612</u>	<u>180,949</u>	<u>1,242,330</u>
<u>\$ 11,916,741</u>	<u>\$ 24,667,524</u>	<u>\$ 28,026,667</u>	<u>\$ 180,949</u>	<u>\$ 3,338,913</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, 2021

	<u>Higher Education Facility Renovation and Rehabilitation Fund</u>	<u>1992 Historic Preservation Fund</u>	<u>1995 Historic Preservation Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	176	38	71
Other	-	-	-
Total Revenues	<u>176</u>	<u>38</u>	<u>71</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>176</u>	<u>38</u>	<u>71</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Premiums/discounts	-	-	-
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>176</u>	<u>38</u>	<u>71</u>
Fund Balances - July 1, 2020 (Restated)	<u>146,695</u>	<u>32,161</u>	<u>59,843</u>
Fund Balances - June 30, 2021	<u>\$ 146,871</u>	<u>\$ 32,199</u>	<u>\$ 59,914</u>

<u>2007 Historic Preservation Fund</u>	<u>2009 Historic Preservation Fund</u>	<u>Historic Preservation Revolving Loan Fund</u>	<u>Housing Assistance Fund</u>	<u>Jobs, Education and Competitiveness Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,570	4,090	5,707	6,642	46
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,570</u>	<u>4,090</u>	<u>5,707</u>	<u>6,642</u>	<u>46</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
350,439	231,974	-	-	-
-	-	-	-	-
-	36,693	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>350,439</u>	<u>268,667</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(348,869)</u>	<u>(264,577)</u>	<u>5,707</u>	<u>6,642</u>	<u>46</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	(6,642)	(46)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,642)</u>	<u>(46)</u>
<u>(348,869)</u>	<u>(264,577)</u>	<u>5,707</u>	<u>-</u>	<u>-</u>
1,352,754	3,582,147	4,751,024	6,312,984	37,859
<u>\$ 1,003,885</u>	<u>\$ 3,317,570</u>	<u>\$ 4,756,731</u>	<u>\$ 6,312,984</u>	<u>\$ 37,859</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, 2021

	<u>1996 Lake Restoration Fund</u>	<u>Long Term Obligation and Capital Expenditure Fund</u>	<u>Mortgage Assistance Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	1,865	-	6,998
Other	-	-	1,561,239
Total Revenues	<u>1,865</u>	<u>-</u>	<u>1,568,237</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	(2,514,962)
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>(2,514,962)</u>
Excess (deficiency) of revenues over expenditures	<u>1,865</u>	<u>-</u>	<u>4,083,199</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	(1,568,237)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,568,237)</u>
Net Change in Fund Balance	<u>1,865</u>	<u>-</u>	<u>2,514,962</u>
Fund Balances - July 1, 2020 (Restated)	<u>1,552,658</u>	<u>1,289,870</u>	<u>6,484,181</u>
Fund Balances - June 30, 2021	<u>\$ 1,554,523</u>	<u>\$ 1,289,870</u>	<u>\$ 8,999,143</u>

<u>Natural Resources Fund</u>	<u>1995 New Jersey Coastal Blue Acres Trust Fund</u>	<u>New Jersey COVID-19 State Emergency Fund</u>	<u>New Jersey Cultural Trust Fund</u>	<u>New Jersey Debt Defeasance and Prevention Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
661	7,105	12,969	46,649	-
-	1,173	-	-	-
<u>661</u>	<u>8,278</u>	<u>12,969</u>	<u>46,649</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	1,979,384	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	378,073	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	1,979,384	-	378,073	-
<u>661</u>	<u>(1,971,106)</u>	<u>12,969</u>	<u>(331,424)</u>	<u>-</u>
-	-	3,672,360,000	-	-
-	-	616,340,000	-	-
-	-	-	621,000	3,700,000,000
(661)	-	(4,288,712,969)	-	-
<u>(661)</u>	<u>-</u>	<u>(12,969)</u>	<u>621,000</u>	<u>3,700,000,000</u>
-	(1,971,106)	-	289,576	3,700,000,000
545,680	6,073,923	-	25,002,030	-
<u>\$ 545,680</u>	<u>\$ 4,102,817</u>	<u>\$ -</u>	<u>\$ 25,291,606</u>	<u>\$ 3,700,000,000</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, 2021

	New Jersey		
	<u>Federal-State Rural Rehabilitation Fund</u>	<u>1989 New Jersey Green Acres Fund</u>	<u>1992 New Jersey Green Acres Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	897	1,109	549
Other	-	-	-
Total Revenues	<u>897</u>	<u>1,109</u>	<u>549</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	19,731
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>19,731</u>
Excess (deficiency) of revenues over expenditures	<u>897</u>	<u>1,109</u>	<u>(19,182)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	897	1,109	(19,182)
Fund Balances - July 1, 2020 (Restated)	746,592	923,601	461,109
Fund Balances - June 30, 2021	<u>\$ 747,489</u>	<u>\$ 924,710</u>	<u>\$ 441,927</u>

<u>1995 New Jersey Green Acres Fund</u>	<u>1989 New Jersey Green Trust Fund</u>	<u>1992 New Jersey Green Trust Fund</u>	<u>1995 New Jersey Green Trust Fund</u>	<u>New Jersey Library Construction Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
77	37,306	9,530	14,577	102,319
-	85,803	37,091	69,945	-
<u>77</u>	<u>123,109</u>	<u>46,621</u>	<u>84,522</u>	<u>102,319</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	824,409
12,286	286,211	1,001,337	1,016,415	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	2,825,750
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>12,286</u>	<u>286,211</u>	<u>1,001,337</u>	<u>1,016,415</u>	<u>3,650,159</u>
<u>(12,209)</u>	<u>(163,102)</u>	<u>(954,716)</u>	<u>(931,893)</u>	<u>(3,547,840)</u>
-	-	-	-	50,000,000
-	-	-	-	3,716,935
-	-	-	-	-
-	(703,096)	-	(703,096)	-
-	(703,096)	-	(703,096)	53,716,935
<u>(12,209)</u>	<u>(866,198)</u>	<u>(954,716)</u>	<u>(1,634,989)</u>	<u>50,169,095</u>
66,732	36,804,873	11,543,978	15,871,247	81,091,252
<u>\$ 54,523</u>	<u>\$ 35,938,675</u>	<u>\$ 10,589,262</u>	<u>\$ 14,236,258</u>	<u>\$ 131,260,347</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, 2021

	<u>New Jersey Local Development Financing Fund</u>	<u>Pinelands Infrastructure Trust Fund</u>	<u>Resource Recovery and Solid Waste Disposal Facility Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	9,290	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	26,375	12,333	634
Other	<u>479,413</u>	<u>2,926</u>	<u>-</u>
Total Revenues	<u>515,078</u>	<u>15,259</u>	<u>634</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	437,343	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	7,390	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>437,343</u>	<u>7,390</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>77,735</u>	<u>7,869</u>	<u>634</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	5,000,000	-
Premiums/discounts	-	372,500	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>5,372,500</u>	<u>-</u>
Net Change in Fund Balance	<u>77,735</u>	<u>5,380,369</u>	<u>634</u>
Fund Balances - July 1, 2020 (Restated)	<u>51,892,697</u>	<u>9,623,012</u>	<u>527,637</u>
Fund Balances - June 30, 2021	<u>\$ 51,970,432</u>	<u>\$ 15,003,381</u>	<u>\$ 528,271</u>

<u>Securing Our Children's Future Fund</u>	<u>Shore Protection Fund</u>	<u>State Land Acquisition and Development Fund</u>	<u>State of New Jersey Tischler Memorial Fund</u>	<u>Stormwater Management and Combined Sewer Overflow Abatement Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
265,340	2,107	303	734	1,653
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>265,340</u>	<u>2,107</u>	<u>303</u>	<u>734</u>	<u>1,653</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	1,120,623	66,133	-	2,231,723
-	-	-	-	-
480,350	-	-	-	186,431
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>480,350</u>	<u>1,120,623</u>	<u>66,133</u>	<u>-</u>	<u>2,418,154</u>
<u>(215,010)</u>	<u>(1,118,516)</u>	<u>(65,830)</u>	<u>734</u>	<u>(2,416,501)</u>
325,000,000	-	-	-	2,000,000
24,178,539	-	-	-	147,258
-	-	-	-	-
-	(2,107)	(303)	-	-
<u>349,178,539</u>	<u>(2,107)</u>	<u>(303)</u>	<u>-</u>	<u>2,147,258</u>
348,963,529	(1,120,623)	(66,133)	734	(269,243)
175,729,899	2,000,000	284,476	610,826	2,836,191
<u>\$ 524,693,428</u>	<u>\$ 879,377</u>	<u>\$ 218,343</u>	<u>\$ 611,560</u>	<u>\$ 2,566,948</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, 2021

	<u>Unclaimed Personal Property Trust Fund</u>	<u>Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund</u>	<u>1992 Wastewater Treatment Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	15,934,227	15,247	34,714
Other	<u>265,579,628</u>	<u>9,302</u>	<u>-</u>
Total Revenues	<u>281,513,855</u>	<u>24,549</u>	<u>34,714</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	3,230,618	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>3,230,618</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>278,283,237</u>	<u>24,549</u>	<u>34,714</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	<u>(235,937,277)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(235,937,277)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	42,345,960	24,549	34,714
Fund Balances - July 1, 2020 (Restated)	<u>204,548,564</u>	<u>22,848,420</u>	<u>44,431,498</u>
Fund Balances - June 30, 2021	<u>\$ 246,894,524</u>	<u>\$ 22,872,969</u>	<u>\$ 44,466,212</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>
\$ -	\$ -	\$ -	\$ -	\$ 22,570,520,406
-	-	-	-	20,749,590,577
-	-	-	-	1,489,455,586
-	-	-	-	1,982,119,316
-	-	-	-	219,052,270
959	22,794	82,061	-	26,064,984
-	-	-	-	1,145,826,133
<u>959</u>	<u>22,794</u>	<u>82,061</u>	<u>-</u>	<u>48,182,629,272</u>
-	-	-	-	3,832,692,542
-	-	-	-	17,630,508,473
-	-	-	-	7,708,364,030
-	-	51,068	-	2,073,728,408
-	-	-	-	5,943,704,090
-	-	-	-	713,835,803
-	-	563,727	-	4,139,526,548
-	-	-	-	353,155,158
-	-	-	-	434,891,333
-	-	-	-	216,585,000
-	-	-	-	150,998,771
-	-	614,795	-	43,197,990,156
<u>959</u>	<u>22,794</u>	<u>(532,734)</u>	<u>-</u>	<u>4,984,639,116</u>
-	-	9,000,000	-	4,454,436,478
-	-	672,130	-	714,112,414
-	-	-	(8,233,528,300)	1,809,246,865
(959)	-	(3,889,134)	8,233,528,300	(4,574,267,557)
<u>(959)</u>	<u>-</u>	<u>5,782,996</u>	<u>-</u>	<u>2,403,528,200</u>
-	22,794	5,250,262	-	7,388,167,316
791,573	43,235,060	155,646,840	-	7,067,159,049
<u>\$ 791,573</u>	<u>\$ 43,257,854</u>	<u>\$ 160,897,102</u>	<u>\$ -</u>	<u>\$ 14,455,326,365</u>

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**STATE OF NEW JERSEY
BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2021**

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 80,850,418	\$ 39,400	\$ 80,889,818
Investments	5,643,549,322	21,134,314	5,664,683,636
Receivables, net of allowances for uncollectibles			
Federal government	223,919,639	47,236,269	271,155,908
Departmental accounts	775,147,352	-	775,147,352
Loans	1,436,937,600	1,500,000	1,438,437,600
Other	147,428,911	5,693,424	153,122,335
Due from other funds	416,192,503	148,017,915	564,210,418
Other	12,600	-	12,600
Total Assets	<u>\$ 8,724,038,345</u>	<u>\$ 223,621,322</u>	<u>\$ 8,947,659,667</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 972,919,872	\$ 201,169,249	\$ 1,174,089,121
Unearned revenue	6,008,633	-	6,008,633
Due to other funds	861,414,753	8,324	861,423,077
Other	5,089,508	-	5,089,508
Total Liabilities	<u>1,845,432,766</u>	<u>201,177,573</u>	<u>2,046,610,339</u>
Deferred Inflows of Resources	<u>115,000,000</u>	<u>-</u>	<u>115,000,000</u>
Fund Balances			
Restricted	5,965,843,883	15,403,054	5,981,246,937
Committed	797,761,696	7,040,695	804,802,391
Total Fund Balances	<u>6,763,605,579</u>	<u>22,443,749</u>	<u>6,786,049,328</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,724,038,345</u>	<u>\$ 223,621,322</u>	<u>\$ 8,947,659,667</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, 2021

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
REVENUES			
Taxes	\$ 2,517,654,964	\$ -	\$ 2,517,654,964
Federal and other grants	368,683,218	909,040,565	1,277,723,783
Licenses and fees	124,137,221	-	124,137,221
Services and assessments	1,611,435,787	1,806,157	1,613,241,944
Component Units and Port Authority	5,308,830	-	5,308,830
Investment earnings	7,400,821	28,328	7,429,149
Contributions	576,020,905	-	576,020,905
Other	464,281,519	-	464,281,519
Total Revenues	<u>5,674,923,265</u>	<u>910,875,050</u>	<u>6,585,798,315</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	112,897,993	1,238,383	114,136,376
Physical and mental health	34,865,941	-	34,865,941
Educational, cultural, and intellectual development	645,818,642	-	645,818,642
Community development and environmental management	209,757,550	2,970,513	212,728,063
Economic planning, development, and security	1,593,090,250	-	1,593,090,250
Transportation programs	8,503,394	2,579,095,051	2,587,598,445
Government direction, management, and control	2,979,729,506	-	2,979,729,506
Special government services	207,529	-	207,529
Debt Service:			
Principal	1,098,040,000	-	1,098,040,000
Interest	974,619,765	-	974,619,765
Total Expenditures	<u>7,657,530,570</u>	<u>2,583,303,947</u>	<u>10,240,834,517</u>
Excess (deficiency) of revenues over expenditures	<u>(1,982,607,305)</u>	<u>(1,672,428,897)</u>	<u>(3,655,036,202)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	1,500,000,000	-	1,500,000,000
Refunding bonds issued	580,420,000	-	580,420,000
Premiums/discounts	350,590,072	-	350,590,072
Payment to bond escrow agents	(720,711,153)	-	(720,711,153)
Transfers from other funds	4,541,153,670	1,667,748,329	6,208,901,999
Transfers to other funds	<u>(3,507,388,532)</u>	<u>(8,324)</u>	<u>(3,507,396,856)</u>
Total Other Financing Sources (Uses)	<u>2,744,064,057</u>	<u>1,667,740,005</u>	<u>4,411,804,062</u>
Net Change in Fund Balance	761,456,752	(4,688,892)	756,767,860
Fund Balances - July 1, 2020 (Restated)	<u>6,002,148,827</u>	<u>27,132,641</u>	<u>6,029,281,468</u>
Fund Balances - June 30, 2021	<u>\$ 6,763,605,579</u>	<u>\$ 22,443,749</u>	<u>\$ 6,786,049,328</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021**

	<u>Alcohol Education, Rehabilitation and Enforcement Fund</u>	<u>Alternate Benefit Program Fund</u>	<u>Atlantic City Parking Fees Fund</u>
ASSETS			
Cash and cash equivalents	\$ 93,376	\$ 240,084	\$ 101
Investments	10,496,750	207,887	2,027,056
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	1,725,240
Loans	-	-	-
Other	-	52,535	-
Due from other funds	1,833,333	36,538,107	-
Other	-	-	-
Total Assets	<u>\$ 12,423,459</u>	<u>\$ 37,038,613</u>	<u>\$ 3,752,397</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 2,313,844	\$ 36,708,401	\$ 3,192,501
Unearned revenue	-	-	-
Due to other funds	1,410,319	330,212	559,896
Other	-	-	-
Total Liabilities	<u>3,724,163</u>	<u>37,038,613</u>	<u>3,752,397</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	8,699,296	-	-
Total Fund Balances	<u>8,699,296</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 12,423,459</u>	<u>\$ 37,038,613</u>	<u>\$ 3,752,397</u>

<u>Atlantic City Projects - Room Fund</u>	<u>Atlantic City Tourism Promotion Fund</u>	<u>Board of Bar Examiners</u>	<u>Boarding House Rental Assistance Fund</u>
\$ 100	\$ 100	\$ 5,114	\$ 101
744,763	5,386,358	3,237,697	1,267,694
-	-	-	-
6,395,552	1,199,988	-	-
-	-	-	3,602
-	-	60,003	-
4,750,632	-	-	-
-	-	-	-
<u>\$ 11,891,047</u>	<u>\$ 6,586,446</u>	<u>\$ 3,302,814</u>	<u>\$ 1,271,397</u>
\$ 11,891,047	\$ 1,835,814	\$ 795,646	\$ -
-	-	-	-
-	4,750,632	-	-
-	-	-	-
<u>11,891,047</u>	<u>6,586,446</u>	<u>795,646</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	2,507,168	1,271,397
-	-	2,507,168	1,271,397
<u>\$ 11,891,047</u>	<u>\$ 6,586,446</u>	<u>\$ 3,302,814</u>	<u>\$ 1,271,397</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2021

	<u>Body Armor Replacement Fund</u>	<u>Cannabis Regulatory, Enforcement Assistance and Marketplace Modernization Fund</u>	<u>Casino Control Fund</u>
ASSETS			
Cash and cash equivalents	\$ 15,939	\$ -	\$ 50,250
Investments	4,034,017	-	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	211,778	-	3,123,092
Loans	-	-	-
Other	-	-	-
Due from other funds	-	1,716,553	3,229,141
Other	-	-	-
Total Assets	<u>\$ 4,261,734</u>	<u>\$ 1,716,553</u>	<u>\$ 6,402,483</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 185,192	\$ -	\$ 6,402,483
Unearned revenue	-	-	-
Due to other funds	400,000	-	-
Other	-	-	-
Total Liabilities	<u>585,192</u>	<u>-</u>	<u>6,402,483</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	3,676,542	1,716,553	-
Total Fund Balances	<u>3,676,542</u>	<u>1,716,553</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,261,734</u>	<u>\$ 1,716,553</u>	<u>\$ 6,402,483</u>

<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>	<u>Casino Simulcasting Special Fund</u>	<u>Catastrophic Illness in Children Relief Fund</u>
\$ -	\$ 4,115	\$ 1,000	\$ 5,100
-	181,790	530,531	4,576,764
-	-	-	-
37,605,116	-	-	9,196,587
-	-	-	-
-	-	-	-
745,801	-	-	7,164
-	-	-	-
<u>\$ 38,350,917</u>	<u>\$ 185,905</u>	<u>\$ 531,531</u>	<u>\$ 13,785,615</u>
\$ 14,438,668	\$ -	\$ -	\$ 59,147
-	-	-	-
11,563,967	185,905	-	6,783,052
-	-	-	-
<u>26,002,635</u>	<u>185,905</u>	<u>-</u>	<u>6,842,199</u>
-	-	-	-
-	-	-	6,943,416
12,348,282	-	531,531	-
<u>12,348,282</u>	<u>-</u>	<u>531,531</u>	<u>6,943,416</u>
<u>\$ 38,350,917</u>	<u>\$ 185,905</u>	<u>\$ 531,531</u>	<u>\$ 13,785,615</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2021

	<u>Clean Communities Account Fund</u>	<u>Clean Energy Fund</u>	<u>Clean Water State Revolving Fund</u>
ASSETS			
Cash and cash equivalents	\$ 229,588	\$ -	\$ 1,000
Investments	4,364,263	278,095,503	100,440,306
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	145,590	42,001,535	-
Loans	-	-	659,054,722
Other	-	-	-
Due from other funds	88,011	376,080	-
Other	-	-	-
Total Assets	<u>\$ 4,827,452</u>	<u>\$ 320,473,118</u>	<u>\$ 759,496,028</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 23,323,004	\$ -
Unearned revenue	-	-	2,836,620
Due to other funds	-	39,872,757	2,757,600
Other	-	-	-
Total Liabilities	<u>-</u>	<u>63,195,761</u>	<u>5,594,220</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	753,901,808
Committed	4,827,452	257,277,357	-
Total Fund Balances	<u>4,827,452</u>	<u>257,277,357</u>	<u>753,901,808</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,827,452</u>	<u>\$ 320,473,118</u>	<u>\$ 759,496,028</u>

<u>Contributory Group Insurance Premium Fund</u>	<u>Dental Expense Program Fund - State</u>	<u>Disciplinary Oversight Committee Fund</u>	<u>Division of Motor Vehicles Surcharge Fund</u>
\$ 1,860,235	\$ 686,090	\$ 664,601	\$ 1,597,408
666,439,203	46,270,471	7,298,386	1,102,108
-	-	-	-
722,484	-	-	3,425,337
-	-	-	-
-	397,747	-	-
-	-	-	-
-	-	-	-
<u>\$ 669,021,922</u>	<u>\$ 47,354,308</u>	<u>\$ 7,962,987</u>	<u>\$ 6,124,853</u>
\$ 20,529,529	\$ 10,221,830	\$ 4,084,678	\$ 6,124,853
-	-	-	-
-	-	-	-
-	-	-	-
<u>20,529,529</u>	<u>10,221,830</u>	<u>4,084,678</u>	<u>6,124,853</u>
-	-	-	-
648,492,393	37,132,478	-	-
-	-	3,878,309	-
<u>648,492,393</u>	<u>37,132,478</u>	<u>3,878,309</u>	<u>-</u>
<u>\$ 669,021,922</u>	<u>\$ 47,354,308</u>	<u>\$ 7,962,987</u>	<u>\$ 6,124,853</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2021

	<u>Drinking Water State Revolving Fund</u>	<u>Emergency Medical Technician Training Fund</u>	<u>Enterprise Zone Assistance Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ 26,260	\$ 100
Investments	95,464,429	5,254,802	14,210,831
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	106,454	8,427,807
Loans	317,320,288	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 412,784,817</u>	<u>\$ 5,387,516</u>	<u>\$ 22,638,738</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 43,051	\$ 144,320	\$ -
Unearned revenue	3,172,013	-	-
Due to other funds	1,951,519	143,638	22,638,738
Other	-	-	-
Total Liabilities	<u>5,166,583</u>	<u>287,958</u>	<u>22,638,738</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	407,618,234	-	-
Committed	-	5,099,558	-
Total Fund Balances	<u>407,618,234</u>	<u>5,099,558</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 412,784,817</u>	<u>\$ 5,387,516</u>	<u>\$ 22,638,738</u>

<u>Fund for Support of Free Public Schools</u>	<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>
\$ 100	\$ 113	\$ 129,258	\$ 1,000
158,917,472	4,507,241	42,775,586	2,558,268
-	-	-	-
-	38	-	-
-	-	23,517,506	-
-	-	165,404	-
2,090,764	-	7,773	-
-	-	-	-
<u>\$ 161,008,336</u>	<u>\$ 4,507,392</u>	<u>\$ 66,595,527</u>	<u>\$ 2,559,268</u>
\$ -	\$ -	\$ 274,056	\$ -
-	-	-	-
82,101	-	3,148,665	-
-	-	-	-
<u>82,101</u>	<u>-</u>	<u>3,422,721</u>	<u>-</u>
-	-	-	-
160,926,235	4,507,392	63,172,806	2,559,268
-	-	-	-
<u>160,926,235</u>	<u>4,507,392</u>	<u>63,172,806</u>	<u>2,559,268</u>
<u>\$ 161,008,336</u>	<u>\$ 4,507,392</u>	<u>\$ 66,595,527</u>	<u>\$ 2,559,268</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2021

	<u>Global Warming Solutions Fund</u>	<u>Gubernatorial Elections Fund</u>	<u>Hazardous Discharge Site Cleanup Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 244,050
Investments	116,421,005	-	312,076,113
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	6,412,308
Loans	-	-	-
Other	-	-	-
Due from other funds	-	265,785	1,247
Other	-	-	-
Total Assets	<u>\$ 116,421,005</u>	<u>\$ 265,785</u>	<u>\$ 318,733,718</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 699,900	\$ -	\$ 248,275
Unearned revenue	-	-	-
Due to other funds	-	265,785	14,762,805
Other	-	-	-
Total Liabilities	<u>699,900</u>	<u>265,785</u>	<u>15,011,080</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	303,722,638
Committed	115,721,105	-	-
Total Fund Balances	<u>115,721,105</u>	<u>-</u>	<u>303,722,638</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 116,421,005</u>	<u>\$ 265,785</u>	<u>\$ 318,733,718</u>

<u>Health Care Subsidy Fund</u>	<u>Health Insurance Affordability Fund</u>	<u>Health Insurance Exchange Trust Fund</u>	<u>Horse Racing Injury Compensation Fund</u>
\$ 100,170	\$ 100	\$ 10,000	\$ 100
149,215,092	162,048,659	26,930,358	682,262
-	-	-	-
72,030,569	570,641	23,729,612	-
-	-	-	-
-	-	-	-
136,309,887	-	-	-
-	-	-	-
<u>\$ 357,655,718</u>	<u>\$ 162,619,400</u>	<u>\$ 50,669,970</u>	<u>\$ 682,362</u>
\$ -	\$ 15,123,437	\$ -	\$ -
-	-	-	-
341,462,721	60,309,338	40,255,501	-
-	-	-	-
<u>341,462,721</u>	<u>75,432,775</u>	<u>40,255,501</u>	<u>-</u>
-	-	-	-
-	-	-	-
16,192,997	87,186,625	10,414,469	682,362
<u>16,192,997</u>	<u>87,186,625</u>	<u>10,414,469</u>	<u>682,362</u>
<u>\$ 357,655,718</u>	<u>\$ 162,619,400</u>	<u>\$ 50,669,970</u>	<u>\$ 682,362</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2021

	Judiciary	Lead	
	Electronic Payment	Hazard Control	Luxury Tax
	Service Fees Fund	Assistance Fund	Development Fund
ASSETS			
Cash and cash equivalents	\$ 19,389	\$ 100	\$ 642
Investments	-	907,951	6,985,994
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	9,491,560	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 19,389</u>	<u>\$ 10,399,611</u>	<u>\$ 6,986,636</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 19,389	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	134,055	-
Other	-	-	-
Total Liabilities	<u>19,389</u>	<u>134,055</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	-	10,265,556	6,986,636
Total Fund Balances	<u>-</u>	<u>10,265,556</u>	<u>6,986,636</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 19,389</u>	<u>\$ 10,399,611</u>	<u>\$ 6,986,636</u>

<u>Luxury Tax Fund</u>	<u>Mandatory Continuing Legal Education Fund</u>	<u>Medical Malpractice Self Insurance Fund</u>	<u>New Home Warranty Security Fund</u>
\$ 743	\$ 14,211	\$ 31,996	\$ 116,345
276,982	3,589,359	14,559,910	11,430,039
-	-	-	-
5,815,926	-	4,657,400	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 6,093,651</u>	<u>\$ 3,603,570</u>	<u>\$ 19,249,306</u>	<u>\$ 11,546,384</u>
\$ 6,093,651	\$ 228,772	\$ 927,890	\$ -
-	-	-	-
-	-	-	1,967,669
-	-	-	-
<u>6,093,651</u>	<u>228,772</u>	<u>927,890</u>	<u>1,967,669</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
-	3,374,798	18,321,416	9,578,715
-	<u>3,374,798</u>	<u>18,321,416</u>	<u>9,578,715</u>
<u>\$ 6,093,651</u>	<u>\$ 3,603,570</u>	<u>\$ 19,249,306</u>	<u>\$ 11,546,384</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2021**

	<u>New Jersey Building Authority</u>	<u>New Jersey Health Insurance Premium Security Fund</u>	<u>New Jersey Lawyers' Assistance Program Fund</u>
ASSETS			
Cash and cash equivalents	\$ 276,636	\$ 1,000	\$ 17,430
Investments	10,176,874	193,605	1,604,420
Receivables, net of allowances for uncollectibles			
Federal government	-	189,740,473	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	556,302	104,955,510	-
Other	-	-	-
Total Assets	<u>\$ 11,009,812</u>	<u>\$ 294,890,588</u>	<u>\$ 1,621,850</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 119,584	\$ 294,890,588	\$ 314,450
Unearned revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>119,584</u>	<u>294,890,588</u>	<u>314,450</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	10,890,228	-	-
Committed	-	-	1,307,400
Total Fund Balances	<u>10,890,228</u>	<u>-</u>	<u>1,307,400</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 11,009,812</u>	<u>\$ 294,890,588</u>	<u>\$ 1,621,850</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>	<u>New Jersey Spill Compensation Fund</u>	<u>New Jersey Spinal Cord Research Fund</u>
\$ 3,147,360	\$ 434,024	\$ 2,838,115	\$ 532,110	\$ 1,000
18,401,096	2,557,807	265,797,659	22,553,929	1,639,841
-	-	-	-	-
-	-	-	1,504,503	-
-	-	-	-	-
31,500	-	41,180	59,229	-
-	-	-	34,461	1,777,839
12,600	-	-	-	-
<u>\$ 21,592,556</u>	<u>\$ 2,991,831</u>	<u>\$ 268,676,954</u>	<u>\$ 24,684,232</u>	<u>\$ 3,418,680</u>
\$ 515,236	\$ -	\$ 44,804,722	\$ 10,068	\$ 132,725
-	-	-	-	-
-	-	-	10,413,175	-
-	-	5,089,508	-	-
<u>515,236</u>	<u>-</u>	<u>49,894,230</u>	<u>10,423,243</u>	<u>132,725</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	218,782,724	-	-
<u>21,077,320</u>	<u>2,991,831</u>	<u>-</u>	<u>14,260,989</u>	<u>3,285,955</u>
<u>21,077,320</u>	<u>2,991,831</u>	<u>218,782,724</u>	<u>14,260,989</u>	<u>3,285,955</u>
<u>\$ 21,592,556</u>	<u>\$ 2,991,831</u>	<u>\$ 268,676,954</u>	<u>\$ 24,684,232</u>	<u>\$ 3,418,680</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2021

	<u>New Jersey Transportation Trust Fund Authority</u>	<u>New Jersey Workforce Development Partnership Fund</u>	<u>Petroleum Overcharge Reimbursement Fund</u>
ASSETS			
Cash and cash equivalents	\$ 618,917	\$ 499,462	\$ 100
Investments	1,282,919,134	141,861,259	1,157,196
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	42,184,869	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	614,000	-
Other	-	-	-
Total Assets	<u>\$ 1,283,538,051</u>	<u>\$ 185,159,590</u>	<u>\$ 1,157,296</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 433,113	\$ 204,063	\$ -
Unearned revenue	-	-	-
Due to other funds	78,989,368	87,692,513	295,000
Other	-	-	-
Total Liabilities	<u>79,422,481</u>	<u>87,896,576</u>	<u>295,000</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	1,204,115,570	97,263,014	-
Committed	-	-	862,296
Total Fund Balances	<u>1,204,115,570</u>	<u>97,263,014</u>	<u>862,296</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,283,538,051</u>	<u>\$ 185,159,590</u>	<u>\$ 1,157,296</u>

Plug-in Electric Vehicle Incentive Fund	Pollution Prevention Fund	Real Estate Guaranty Fund	Remediation Guarantee Fund	Resource Recovery Investment Tax Fund
\$ -	\$ 2,600	\$ 100	\$ 82,111	\$ 100
37,580,604	3,258,890	1,603,012	41,461,563	609,300
-	-	-	-	-
-	1,256,095	-	897,293	-
-	-	-	-	-
-	-	-	-	-
15,000,000	-	65,081	-	-
-	-	-	-	-
<u>\$ 52,580,604</u>	<u>\$ 4,517,585</u>	<u>\$ 1,668,193</u>	<u>\$ 42,440,967</u>	<u>\$ 609,400</u>
\$ 3,387,800	\$ -	\$ -	\$ 124,421	\$ -
-	-	-	-	-
25,876,957	686,470	-	-	-
-	-	-	-	-
<u>29,264,757</u>	<u>686,470</u>	<u>-</u>	<u>124,421</u>	<u>-</u>
-	-	-	-	-
-	-	-	42,316,546	-
23,315,847	3,831,115	1,668,193	-	609,400
<u>23,315,847</u>	<u>3,831,115</u>	<u>1,668,193</u>	<u>42,316,546</u>	<u>609,400</u>
<u>\$ 52,580,604</u>	<u>\$ 4,517,585</u>	<u>\$ 1,668,193</u>	<u>\$ 42,440,967</u>	<u>\$ 609,400</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2021

	<u>Safe Drinking Water Fund</u>	<u>Sanitary Landfill Facility Contingency Fund</u>	<u>Solid Waste Service Tax Fund</u>
ASSETS			
Cash and cash equivalents	\$ 11,828	\$ 5,007	\$ 100
Investments	4,988,425	7,584,594	1,077,088
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	1,944	163,743	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 5,002,197</u>	<u>\$ 7,753,344</u>	<u>\$ 1,077,188</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 4,048	\$ -
Unearned revenue	-	-	-
Due to other funds	2,601,955	-	-
Other	-	-	-
Total Liabilities	<u>2,601,955</u>	<u>4,048</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	2,400,242	7,749,296	1,077,188
Total Fund Balances	<u>2,400,242</u>	<u>7,749,296</u>	<u>1,077,188</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,002,197</u>	<u>\$ 7,753,344</u>	<u>\$ 1,077,188</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>	<u>State Recycling Fund</u>
\$ -	\$ 10,408,002	\$ 8,131,106	\$ 100	\$ 163
516,070,092	28,209,035	-	7,593,697	25,873,308
2,070,491	-	32,108,675	-	-
479,150,427	-	-	-	235,363
-	-	-	-	-
4,209,934	12,072,772	3,676,746	-	-
12,427,760	61,971,070	21,831,461	-	6,765,384
-	-	-	-	-
<u>\$ 1,013,928,704</u>	<u>\$ 112,660,879</u>	<u>\$ 65,747,988</u>	<u>\$ 7,593,797</u>	<u>\$ 32,874,218</u>
\$ 68,878,906	\$ 108,066,916	\$ 42,231,754	\$ -	\$ 106,282
-	-	-	-	-
15,644,048	4,593,963	23,516,234	1,933,063	28,652,443
-	-	-	-	-
<u>84,522,954</u>	<u>112,660,879</u>	<u>65,747,988</u>	<u>1,933,063</u>	<u>28,758,725</u>
-	-	-	-	-
929,405,750	-	-	-	-
-	-	-	5,660,734	4,115,493
<u>929,405,750</u>	<u>-</u>	<u>-</u>	<u>5,660,734</u>	<u>4,115,493</u>
<u>\$ 1,013,928,704</u>	<u>\$ 112,660,879</u>	<u>\$ 65,747,988</u>	<u>\$ 7,593,797</u>	<u>\$ 32,874,218</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2021

	<u>Superior Court of New Jersey Trust Fund</u>	<u>Supplemental Workforce Fund for Basic Skills</u>	<u>Tobacco Settlement Financing Corporation</u>
ASSETS			
Cash and cash equivalents	\$ 46,819,869	\$ 749,289	\$ -
Investments	201,044,980	18,012,034	288,765,000
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	11,768,252	-
Loans	-	-	-
Other	-	-	115,000,000
Due from other funds	-	172,000	-
Other	-	-	-
Total Assets	<u>\$ 247,864,849</u>	<u>\$ 30,701,575</u>	<u>\$ 403,765,000</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 238,398,478	\$ 272,307	\$ 20,000
Unearned revenue	-	-	-
Due to other funds	-	10,327,594	-
Other	-	-	-
Total Liabilities	<u>238,398,478</u>	<u>10,599,901</u>	<u>20,000</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>115,000,000</u>
Fund Balances			
Restricted	-	20,101,674	288,745,000
Committed	9,466,371	-	-
Total Fund Balances	<u>9,466,371</u>	<u>20,101,674</u>	<u>288,745,000</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 247,864,849</u>	<u>\$ 30,701,575</u>	<u>\$ 403,765,000</u>

Tourism Improvement and Development District Act	Trial Attorney Certification Program	Unclaimed Child Support Trust Fund	Unclaimed Utility Deposits Trust Fund	Unemployment Compensation Auxiliary Fund
\$ 10,000	\$ 156	\$ 4,611	\$ 2,043	\$ -
41,713	872,556	3,312,992	379,188	27,707,665
-	-	-	-	-
2,141,612	-	-	26	-
-	-	-	-	-
-	51,174	-	-	4,500,000
-	-	-	-	1,954,490
-	-	-	-	-
<u>\$ 2,193,325</u>	<u>\$ 923,886</u>	<u>\$ 3,317,603</u>	<u>\$ 381,257</u>	<u>\$ 34,162,155</u>
\$ 2,093,460	\$ 147,741	\$ -	\$ -	\$ -
-	-	-	-	-
99,865	-	-	1,939	4,164,344
-	-	-	-	-
<u>2,193,325</u>	<u>147,741</u>	<u>-</u>	<u>1,939</u>	<u>4,164,344</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	776,145	3,317,603	379,318	29,997,811
-	776,145	3,317,603	379,318	29,997,811
<u>\$ 2,193,325</u>	<u>\$ 923,886</u>	<u>\$ 3,317,603</u>	<u>\$ 381,257</u>	<u>\$ 34,162,155</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2021

	Unemployment Compensation Interest Repayment Fund	Universal Services Fund	Vietnam Veterans' Memorial Fund
ASSETS			
Cash and cash equivalents	\$ -	\$ 100,000	\$ 100
Investments	1,200,484	45,820,784	10,764
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	79	5,163,480	-
Loans	-	-	-
Other	-	7,110,687	-
Due from other funds	2,197	-	104,670
Other	-	-	-
Total Assets	<u>\$ 1,202,760</u>	<u>\$ 58,194,951</u>	<u>\$ 115,534</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 1,728,298	\$ 115,534
Unearned revenue	-	-	-
Due to other funds	-	7,607,313	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>9,335,611</u>	<u>115,534</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	1,202,760	48,859,340	-
Total Fund Balances	<u>1,202,760</u>	<u>48,859,340</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,202,760</u>	<u>\$ 58,194,951</u>	<u>\$ 115,534</u>

<u>Volkswagen Mitigation 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>
\$ 100	\$ 100	\$ 100	\$ 7,600	\$ 80,850,418
27,394,707	1,365,728	333,538,743	3,795,656	5,643,549,322
-	-	-	-	223,919,639
-	-	-	3,176,612	775,147,352
-	240,290	427,309,632	-	1,436,937,600
-	-	-	-	147,428,911
-	-	-	-	416,192,503
-	-	-	-	12,600
<u>\$ 27,394,807</u>	<u>\$ 1,606,118</u>	<u>\$ 760,848,475</u>	<u>\$ 6,979,868</u>	<u>\$ 8,724,038,345</u>
\$ 10,000	\$ -	\$ -	\$ -	\$ 972,919,872
-	-	-	-	6,008,633
-	-	-	2,581,634	861,414,753
-	-	-	-	5,089,508
<u>10,000</u>	<u>-</u>	<u>-</u>	<u>2,581,634</u>	<u>1,845,432,766</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,000,000</u>
-	-	760,848,475	4,398,234	5,965,843,883
27,384,807	1,606,118	-	-	797,761,696
<u>27,384,807</u>	<u>1,606,118</u>	<u>760,848,475</u>	<u>4,398,234</u>	<u>6,763,605,579</u>
<u>\$ 27,394,807</u>	<u>\$ 1,606,118</u>	<u>\$ 760,848,475</u>	<u>\$ 6,979,868</u>	<u>\$ 8,724,038,345</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, 2021

	<u>Alcohol Education, Rehabilitation and Enforcement Fund</u>	<u>Alternate Benefit Program Fund</u>	<u>Atlantic City Parking Fees Fund</u>
REVENUES			
Taxes	\$ 11,000,000	\$ -	\$ 14,101,015
Federal and other grants	-	-	-
Licenses and fees	1,163,544	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	11,040	627	1,156
Contributions	-	777,838	-
Other	-	-	-
Total Revenues	<u>12,174,584</u>	<u>778,465</u>	<u>14,102,171</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	1,667,867	-	-
Physical and mental health	8,875,636	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	14,102,171
Transportation programs	-	-	-
Government direction, management, and control	-	219,477,532	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>10,543,503</u>	<u>219,477,532</u>	<u>14,102,171</u>
Excess (deficiency) of revenues over expenditures	<u>1,631,081</u>	<u>(218,699,067)</u>	<u>-</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	-	218,699,067	-
Transfers to other funds	(848,407)	-	-
Total Other Financing Sources (Uses)	<u>(848,407)</u>	<u>218,699,067</u>	<u>-</u>
Net Change in Fund Balance	782,674	-	-
Fund Balances - July 1, 2020 (Restated)	<u>7,916,622</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2021	<u>\$ 8,699,296</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Atlantic City Projects - Room Fund</u>	<u>Atlantic City Tourism Promotion Fund</u>	<u>Board of Bar Examiners</u>	<u>Boarding House Rental Assistance Fund</u>
\$ 23,617,540	\$ 1,310,719	\$ -	\$ -
-	-	-	-
-	-	2,828,865	-
-	-	-	-
-	-	-	-
1,981	5,540	3,776	1,644
-	-	-	-
-	-	-	199
<u>23,619,521</u>	<u>1,316,259</u>	<u>2,832,641</u>	<u>1,843</u>
-	-	2,559,595	-
-	-	-	-
-	-	-	-
-	-	-	113,678
23,619,521	1,316,259	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>23,619,521</u>	<u>1,316,259</u>	<u>2,559,595</u>	<u>113,678</u>
-	-	<u>273,046</u>	<u>(111,835)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	273,046	(111,835)
-	-	2,234,122	1,383,232
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,507,168</u>	<u>\$ 1,271,397</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, 2021

	<u>Body Armor Replacement Fund</u>	<u>Cannabis Regulatory, Enforcement Assistance and Marketplace Modernization Fund</u>	<u>Casino Control Fund</u>
REVENUES			
Taxes	\$ -	\$ 1,716,553	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	54,042,674
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	5,401	-	-
Contributions	-	-	-
Other	2,097,325	-	-
Total Revenues	<u>2,102,726</u>	<u>1,716,553</u>	<u>54,042,674</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	2,644,030	-	48,740,560
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	-	-	5,302,114
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>2,644,030</u>	<u>-</u>	<u>54,042,674</u>
Excess (deficiency) of revenues over expenditures	<u>(541,304)</u>	<u>1,716,553</u>	<u>-</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	(400,000)	-	-
Total Other Financing Sources (Uses)	<u>(400,000)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(941,304)</u>	<u>1,716,553</u>	<u>-</u>
Fund Balances - July 1, 2020 (Restated)	<u>4,617,846</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2021	<u>\$ 3,676,542</u>	<u>\$ 1,716,553</u>	<u>\$ -</u>

<u>Casino Revenue Fund</u>	<u>Casino Simulcasting Fund</u>	<u>Casino Simulcasting Special Fund</u>	<u>Catastrophic Illness in Children Relief Fund</u>
\$ 360,139,575	\$ -	\$ -	\$ -
-	-	-	-
2,165,781	-	-	-
-	-	-	9,177,615
-	-	-	-
90,401	152	769	4,481
-	-	-	-
<u>1,064,464</u>	<u>81,576</u>	<u>626,737</u>	<u>-</u>
<u>363,460,221</u>	<u>81,728</u>	<u>627,506</u>	<u>9,182,096</u>
-	-	749,698	-
24,149,113	-	-	36,082
338,530,124	-	-	-
-	-	-	-
828,759	-	-	-
-	-	-	-
-	-	-	-
92,000	-	-	-
-	-	-	-
<u>363,599,996</u>	<u>-</u>	<u>749,698</u>	<u>36,082</u>
<u>(139,775)</u>	<u>81,728</u>	<u>(122,192)</u>	<u>9,146,014</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
81,728	-	-	-
<u>-</u>	<u>(81,728)</u>	<u>-</u>	<u>(6,783,052)</u>
<u>81,728</u>	<u>(81,728)</u>	<u>-</u>	<u>(6,783,052)</u>
<u>(58,047)</u>	<u>-</u>	<u>(122,192)</u>	<u>2,362,962</u>
<u>12,406,329</u>	<u>-</u>	<u>653,723</u>	<u>4,580,454</u>
<u>\$ 12,348,282</u>	<u>\$ -</u>	<u>\$ 531,531</u>	<u>\$ 6,943,416</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, 2021

	Clean Communities Account Fund	Clean Energy Fund	Clean Water State Revolving Fund
REVENUES			
Taxes	\$ 24,886,652	\$ -	\$ -
Federal and other grants	-	-	141,654,996
Licenses and fees	-	1,625,000	-
Services and assessments	-	322,326,752	-
Component Units and Port Authority	-	-	-
Investment earnings	8,387	338,477	152,578
Contributions	-	-	-
Other	-	40,157	-
Total Revenues	<u>24,895,039</u>	<u>324,330,386</u>	<u>141,807,574</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	23,036,838	-	27,611,386
Economic planning, development, and security	-	195,112,658	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>23,036,838</u>	<u>195,112,658</u>	<u>27,611,386</u>
Excess (deficiency) of revenues over expenditures	<u>1,858,201</u>	<u>129,217,728</u>	<u>114,196,188</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	-	376,080	22,602,398
Transfers to other funds	-	(124,872,757)	(2,757,600)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(124,496,677)</u>	<u>19,844,798</u>
Net Change in Fund Balance	1,858,201	4,721,051	134,040,986
Fund Balances - July 1, 2020 (Restated)	<u>2,969,251</u>	<u>252,556,306</u>	<u>619,860,822</u>
Fund Balances - June 30, 2021	<u>\$ 4,827,452</u>	<u>\$ 257,277,357</u>	<u>\$ 753,901,808</u>

Contributory Group Insurance Premium Fund	Dental Expense Program Fund - State	Disciplinary Oversight Committee Fund	Division of Motor Vehicles Surcharge Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	11,831,027	-
-	-	-	97,172,054
-	-	-	-
818,003	70,931	53,748	3,300
103,948,459	60,798,669	-	-
-	3,721	558,359	-
<u>104,766,462</u>	<u>60,873,321</u>	<u>12,443,134</u>	<u>97,175,354</u>
-	-	12,757,447	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
126,249,254	92,555,941	-	97,175,354
-	-	-	-
-	-	-	-
<u>126,249,254</u>	<u>92,555,941</u>	<u>12,757,447</u>	<u>97,175,354</u>
<u>(21,482,792)</u>	<u>(31,682,620)</u>	<u>(314,313)</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	21,094,137	-	-
-	-	-	-
<u>-</u>	<u>21,094,137</u>	<u>-</u>	<u>-</u>
<u>(21,482,792)</u>	<u>(10,588,483)</u>	<u>(314,313)</u>	<u>-</u>
669,975,185	47,720,961	4,192,622	-
<u>\$ 648,492,393</u>	<u>\$ 37,132,478</u>	<u>\$ 3,878,309</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, 2021

	Drinking Water State Revolving Fund	Emergency Medical Technician Training Fund	Enterprise Zone Assistance Fund
REVENUES			
Taxes	\$ -	\$ -	\$ 45,359,627
Federal and other grants	15,041,295	-	-
Licenses and fees	-	-	-
Services and assessments	-	1,053,471	-
Component Units and Port Authority	-	-	-
Investment earnings	168,755	6,775	14,659
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>15,210,050</u>	<u>1,060,246</u>	<u>45,374,286</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	1,288,150	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	99,422,575	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>99,422,575</u>	<u>1,288,150</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(84,212,525)</u>	<u>(227,904)</u>	<u>45,374,286</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	12,724,319	-	-
Transfers to other funds	(14,553,917)	(143,638)	(45,374,286)
Total Other Financing Sources (Uses)	<u>(1,829,598)</u>	<u>(143,638)</u>	<u>(45,374,286)</u>
Net Change in Fund Balance	<u>(86,042,123)</u>	<u>(371,542)</u>	<u>-</u>
Fund Balances - July 1, 2020 (Restated)	<u>493,660,357</u>	<u>5,471,100</u>	<u>-</u>
Fund Balances - June 30, 2021	<u>\$ 407,618,234</u>	<u>\$ 5,099,558</u>	<u>\$ -</u>

Fund for Support of Free Public Schools	Garden State Farmland Preservation Trust Fund	Garden State Green Acres Preservation Trust Fund	Garden State Historic Preservation Trust Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
9,121,278	-	-	-
-	-	-	-
-	-	-	-
(380,977)	5,248	51,047	3,122
-	-	-	-
-	186,601	468,097	-
<u>8,740,301</u>	<u>191,849</u>	<u>519,144</u>	<u>3,122</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	(65,517)	2,861,173	-
-	-	-	96,794
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>(65,517)</u>	<u>2,861,173</u>	<u>96,794</u>
<u>8,740,301</u>	<u>257,366</u>	<u>(2,342,029)</u>	<u>(93,672)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(7,112,615)	-	(3,140,892)	-
<u>(7,112,615)</u>	<u>-</u>	<u>(3,140,892)</u>	<u>-</u>
1,627,686	257,366	(5,482,921)	(93,672)
<u>159,298,549</u>	<u>4,250,026</u>	<u>68,655,727</u>	<u>2,652,940</u>
<u>\$ 160,926,235</u>	<u>\$ 4,507,392</u>	<u>\$ 63,172,806</u>	<u>\$ 2,559,268</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, 2021

	<u>Garden State Preservation Trust</u>	<u>Global Warming Solutions Fund</u>	<u>Gubernatorial Elections Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	-	85,998	-
Contributions	-	-	-
Other	-	100,813,979	317,564
Total Revenues	<u>-</u>	<u>100,899,977</u>	<u>317,564</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	10,562,521
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	26,591,554	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	75,110,000	-	-
Interest	22,393,869	-	-
Total Expenditures	<u>97,503,869</u>	<u>26,591,554</u>	<u>10,562,521</u>
Excess (deficiency) of revenues over expenditures	<u>(97,503,869)</u>	<u>74,308,423</u>	<u>(10,244,957)</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	97,503,869	-	9,149,035
Transfers to other funds	-	-	-
Total Other Financing Sources (Uses)	<u>97,503,869</u>	<u>-</u>	<u>9,149,035</u>
Net Change in Fund Balance	<u>-</u>	<u>74,308,423</u>	<u>(1,095,922)</u>
Fund Balances - July 1, 2020 (Restated)	<u>-</u>	<u>41,412,682</u>	<u>1,095,922</u>
Fund Balances - June 30, 2021	<u>\$ -</u>	<u>\$ 115,721,105</u>	<u>\$ -</u>

Hazardous Discharge Site Cleanup Fund	Health Care Subsidy Fund	Health Insurance Affordability Fund	Health Insurance Exchange Trust Fund
\$ -	\$ 420,116,464	\$ -	\$ -
-	-	-	-
26,771,103	-	-	-
10,871,793	604,427,051	198,723,474	48,154,056
-	-	-	-
388,497	116,767	25,552	2,871
-	-	-	-
-	-	-	-
<u>38,031,393</u>	<u>1,024,660,282</u>	<u>198,749,026</u>	<u>48,156,927</u>
-	-	-	-
-	-	-	-
-	-	-	-
25,555,089	-	-	-
-	-	51,253,063	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>25,555,089</u>	<u>-</u>	<u>51,253,063</u>	<u>-</u>
<u>12,476,304</u>	<u>1,024,660,282</u>	<u>147,495,963</u>	<u>48,156,927</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	130,389,990	-	-
<u>(30,762,259)</u>	<u>(1,138,857,275)</u>	<u>(60,309,338)</u>	<u>(40,255,501)</u>
<u>(30,762,259)</u>	<u>(1,008,467,285)</u>	<u>(60,309,338)</u>	<u>(40,255,501)</u>
(18,285,955)	16,192,997	87,186,625	7,901,426
<u>322,008,593</u>	<u>-</u>	<u>-</u>	<u>2,513,043</u>
<u>\$ 303,722,638</u>	<u>\$ 16,192,997</u>	<u>\$ 87,186,625</u>	<u>\$ 10,414,469</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, 2021

	Horse Racing Injury Compensation Fund	Lead Hazard Control Assistance Fund	Legal Services Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	38,097	7,276,869
Services and assessments	1,217,320	-	-
Component Units and Port Authority	-	-	-
Investment earnings	628	1,040	-
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>1,217,948</u>	<u>39,137</u>	<u>7,276,869</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	1,462,178	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	255,113	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,462,178</u>	<u>255,113</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(244,230)</u>	<u>(215,976)</u>	<u>7,276,869</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	-	(134,055)	(7,276,869)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(134,055)</u>	<u>(7,276,869)</u>
Net Change in Fund Balance	<u>(244,230)</u>	<u>(350,031)</u>	<u>-</u>
Fund Balances - July 1, 2020 (Restated)	<u>926,592</u>	<u>10,615,587</u>	<u>-</u>
Fund Balances - June 30, 2021	<u>\$ 682,362</u>	<u>\$ 10,265,556</u>	<u>\$ -</u>

<u>Luxury Tax Development Fund</u>	<u>Luxury Tax Fund</u>	<u>Mandatory Continuing Legal Education Fund</u>	<u>Medical Malpractice Self Insurance Fund</u>	<u>New Home Warranty Security Fund</u>
\$ -	\$ 23,775,445	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	1,089,848	-	621,352
-	-	-	11,000,757	3,081,007
-	-	-	-	-
7,363	858	18,634	14,681	12,641
-	-	-	-	-
-	-	-	-	37,530
<u>7,363</u>	<u>23,776,303</u>	<u>1,108,482</u>	<u>11,015,438</u>	<u>3,752,530</u>
-	-	612,794	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	176,146
-	-	-	11,927,675	-
-	-	-	-	-
300,000	23,776,303	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>300,000</u>	<u>23,776,303</u>	<u>612,794</u>	<u>11,927,675</u>	<u>176,146</u>
<u>(292,637)</u>	<u>-</u>	<u>495,688</u>	<u>(912,237)</u>	<u>3,576,384</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	5,000,000	-
-	-	-	-	(1,967,669)
-	-	-	<u>5,000,000</u>	<u>(1,967,669)</u>
<u>(292,637)</u>	<u>-</u>	<u>495,688</u>	<u>4,087,763</u>	<u>1,608,715</u>
<u>7,279,273</u>	<u>-</u>	<u>2,879,110</u>	<u>14,233,653</u>	<u>7,970,000</u>
<u>\$ 6,986,636</u>	<u>\$ -</u>	<u>\$ 3,374,798</u>	<u>\$ 18,321,416</u>	<u>\$ 9,578,715</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, 2021

	<u>New Jersey Building Authority</u>	<u>New Jersey Health Insurance Premium Security Fund</u>	<u>New Jersey Lawyers' Assistance Program Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	190,015,898	172,469
Licenses and fees	-	-	845,838
Services and assessments	-	44,646,172	-
Component Units and Port Authority	-	-	-
Investment earnings	50,197	25	1,607
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>50,197</u>	<u>234,662,095</u>	<u>1,019,914</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	875,459
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	294,971,433	-
Transportation programs	-	-	-
Government direction, management, and control	1,022,432	-	-
Special government services	-	-	-
Debt Service:			
Principal	17,990,000	-	-
Interest	5,033,425	-	-
Total Expenditures	<u>24,045,857</u>	<u>294,971,433</u>	<u>875,459</u>
Excess (deficiency) of revenues over expenditures	<u>(23,995,660)</u>	<u>(60,309,338)</u>	<u>144,455</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	23,933,427	60,309,338	-
Transfers to other funds	-	-	-
Total Other Financing Sources (Uses)	<u>23,933,427</u>	<u>60,309,338</u>	<u>-</u>
Net Change in Fund Balance	<u>(62,233)</u>	<u>-</u>	<u>144,455</u>
Fund Balances - July 1, 2020 (Restated)	<u>10,952,461</u>	<u>-</u>	<u>1,162,945</u>
Fund Balances - June 30, 2021	<u>\$ 10,890,228</u>	<u>\$ -</u>	<u>\$ 1,307,400</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>	<u>New Jersey Spill Compensation Fund</u>	<u>New Jersey Spinal Cord Research Fund</u>
\$ -	\$ -	\$ -	\$ 20,146,890	\$ -
-	-	-	-	-
3,911,283	(168,819)	-	571,675	-
-	-	-	-	-
-	-	-	-	-
326,442	5,248	2,696,018	26,553	1,902
-	-	-	-	-
<u>1,671,890</u>	<u>25,465,759</u>	<u>44,111</u>	<u>771,142</u>	<u>2,055,128</u>
<u>5,909,615</u>	<u>25,302,188</u>	<u>2,740,129</u>	<u>21,516,260</u>	<u>2,057,030</u>
5,429,533	23,613,657	-	-	-
-	-	-	-	516,960
-	-	307,288,518	-	-
-	-	-	819,695	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>5,429,533</u>	<u>23,613,657</u>	<u>307,288,518</u>	<u>819,695</u>	<u>516,960</u>
<u>480,082</u>	<u>1,688,531</u>	<u>(304,548,389)</u>	<u>20,696,565</u>	<u>1,540,070</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(3,973,920)	-	(20,413,175)	(277,289)
-	(3,973,920)	-	(20,413,175)	(277,289)
480,082	(2,285,389)	(304,548,389)	283,390	1,262,781
<u>20,597,238</u>	<u>5,277,220</u>	<u>523,331,113</u>	<u>13,977,599</u>	<u>2,023,174</u>
<u>\$ 21,077,320</u>	<u>\$ 2,991,831</u>	<u>\$ 218,782,724</u>	<u>\$ 14,260,989</u>	<u>\$ 3,285,955</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, 2021

	<u>New Jersey Transportation Trust Fund Authority</u>	<u>New Jersey Workforce Development Partnership Fund</u>	<u>Petroleum Overcharge Reimbursement Fund</u>
REVENUES			
Taxes	\$ -	\$ 130,972,593	\$ -
Federal and other grants	21,798,560	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	569,254	124,629	1,565
Contributions	-	-	-
Other	-	1,130,469	-
Total Revenues	<u>22,367,814</u>	<u>132,227,691</u>	<u>1,565</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	-	1,973,576	-
Transportation programs	8,503,394	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	886,045,000	-	-
Interest	802,190,471	-	-
Total Expenditures	<u>1,696,738,865</u>	<u>1,973,576</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(1,674,371,051)</u>	<u>130,254,115</u>	<u>1,565</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and capital lease acquisitions	1,500,000,000	-	-
Refunding bonds issued	580,420,000	-	-
Premiums/discounts	350,590,072	-	-
Payment to bond escrow agents	(720,711,153)	-	-
Transfers from other funds	2,004,798,810	-	-
Transfers to other funds	(1,667,748,329)	(117,352,694)	(295,000)
Total Other Financing Sources (Uses)	<u>2,047,349,400</u>	<u>(117,352,694)</u>	<u>(295,000)</u>
Net Change in Fund Balance	372,978,349	12,901,421	(293,435)
Fund Balances - July 1, 2020 (Restated)	<u>831,137,221</u>	<u>84,361,593</u>	<u>1,155,731</u>
Fund Balances - June 30, 2021	<u>\$ 1,204,115,570</u>	<u>\$ 97,263,014</u>	<u>\$ 862,296</u>

<u>Plug-in Electric Vehicle Incentive Fund</u>	<u>Pollution Prevention Fund</u>	<u>Real Estate Guaranty Fund</u>	<u>Remediation Guarantee Fund</u>	<u>Resource Recovery Investment Tax Fund</u>
\$ -	\$ -	\$ -	\$ 5,071,352	\$ -
-	-	-	-	-
-	-	65,081	-	-
30,000,000	1,257,016	-	-	-
-	-	-	-	-
16,336	3,707	1,902	48,184	731
-	-	-	-	-
-	-	-	-	-
<u>30,016,336</u>	<u>1,260,723</u>	<u>66,983</u>	<u>5,119,536</u>	<u>731</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	2,270,479	-
6,700,489	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>6,700,489</u>	<u>-</u>	<u>-</u>	<u>2,270,479</u>	<u>-</u>
<u>23,315,847</u>	<u>1,260,723</u>	<u>66,983</u>	<u>2,849,057</u>	<u>731</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>(25,876,957)</u>	<u>(686,470)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(25,876,957)</u>	<u>(686,470)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(2,561,110)</u>	<u>574,253</u>	<u>66,983</u>	<u>2,849,057</u>	<u>731</u>
<u>25,876,957</u>	<u>3,256,862</u>	<u>1,601,210</u>	<u>39,467,489</u>	<u>608,669</u>
<u>\$ 23,315,847</u>	<u>\$ 3,831,115</u>	<u>\$ 1,668,193</u>	<u>\$ 42,316,546</u>	<u>\$ 609,400</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, 2021

	<u>Safe Drinking Water Fund</u>	<u>Sanitary Landfill Facility Contingency Fund</u>	<u>Solid Waste Service Tax Fund</u>
REVENUES			
Taxes	\$ 2,747,468	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	1,879,245	-
Component Units and Port Authority	-	-	-
Investment earnings	5,731	8,346	1,292
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>2,753,199</u>	<u>1,887,591</u>	<u>1,292</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	481,166	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>481,166</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>2,753,199</u>	<u>1,406,425</u>	<u>1,292</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	(2,601,955)	-	-
Total Other Financing Sources (Uses)	<u>(2,601,955)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	151,244	1,406,425	1,292
Fund Balances - July 1, 2020 (Restated)	<u>2,248,998</u>	<u>6,342,871</u>	<u>1,075,896</u>
Fund Balances - June 30, 2021	<u>\$ 2,400,242</u>	<u>\$ 7,749,296</u>	<u>\$ 1,077,188</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>	<u>State Recycling Fund</u>
\$ 1,362,522,686	\$ -	\$ -	\$ -	\$ 26,852,553
-	-	-	-	-
-	-	-	-	-
25,786,494	-	-	-	-
-	-	-	-	-
375,979	160,438	71,917	7,563	18,602
-	372,781,698	37,598,712	-	-
<u>15,322,208</u>	<u>-</u>	<u>-</u>	<u>1,925,500</u>	<u>-</u>
<u>1,404,007,367</u>	<u>372,942,136</u>	<u>37,670,629</u>	<u>1,933,063</u>	<u>26,871,155</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	161,772
829,204,263	-	-	-	-
-	-	-	-	-
-	1,756,126,695	653,697,941	-	-
-	-	-	-	-
-	-	-	-	-
<u>829,204,263</u>	<u>1,756,126,695</u>	<u>653,697,941</u>	<u>-</u>	<u>161,772</u>
<u>574,803,104</u>	<u>(1,383,184,559)</u>	<u>(616,027,312)</u>	<u>1,933,063</u>	<u>26,709,383</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	1,317,539,265	616,027,312	-	-
<u>(32,896,640)</u>	<u>-</u>	<u>-</u>	<u>(1,933,063)</u>	<u>(28,652,443)</u>
<u>(32,896,640)</u>	<u>1,317,539,265</u>	<u>616,027,312</u>	<u>(1,933,063)</u>	<u>(28,652,443)</u>
541,906,464	(65,645,294)	-	-	(1,943,060)
<u>387,499,286</u>	<u>65,645,294</u>	<u>-</u>	<u>5,660,734</u>	<u>6,058,553</u>
<u>\$ 929,405,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,660,734</u>	<u>\$ 4,115,493</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, 2021

	<u>Superior Court of New Jersey Trust Fund</u>	<u>Supplemental Workforce Fund for Basic Skills</u>	<u>Tobacco Settlement Financing Corporation</u>
REVENUES			
Taxes	\$ -	\$ 36,495,702	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	253,753	22,457	49,000
Contributions	-	-	-
Other	-	316,531	278,603,000
Total Revenues	<u>253,753</u>	<u>36,834,690</u>	<u>278,652,000</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	955,485	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	37,454,059	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	75,000
Special government services	-	-	-
Debt Service:			
Principal	-	-	118,895,000
Interest	-	-	145,002,000
Total Expenditures	<u>955,485</u>	<u>37,454,059</u>	<u>263,972,000</u>
Excess (deficiency) of revenues over expenditures	<u>(701,732)</u>	<u>(619,369)</u>	<u>14,680,000</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	-	(10,231,611)	(17,232,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(10,231,611)</u>	<u>(17,232,000)</u>
Net Change in Fund Balance	<u>(701,732)</u>	<u>(10,850,980)</u>	<u>(2,552,000)</u>
Fund Balances - July 1, 2020 (Restated)	<u>10,168,103</u>	<u>30,952,654</u>	<u>291,297,000</u>
Fund Balances - June 30, 2021	<u>\$ 9,466,371</u>	<u>\$ 20,101,674</u>	<u>\$ 288,745,000</u>

Tourism Improvement and Development District Act	Trial Attorney Certification Program	Unclaimed Child Support Trust Fund	Unclaimed Utility Deposits Trust Fund	Unemployment Compensation Auxiliary Fund
\$ 6,822,130	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	336,725	-	-	-
-	-	-	-	-
-	-	-	-	-
220	6,111	3,959	1,939	17,291
-	-	-	-	-
-	1,100	245,248	1,948,791	24,566,932
<u>6,822,350</u>	<u>343,936</u>	<u>249,207</u>	<u>1,950,730</u>	<u>24,584,223</u>
-	267,169	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,722,485	-	-	-	-
-	-	-	-	-
-	-	61,201	3,909,733	-
-	-	-	-	-
-	-	-	-	-
<u>6,722,485</u>	<u>267,169</u>	<u>61,201</u>	<u>3,909,733</u>	<u>-</u>
<u>99,865</u>	<u>76,767</u>	<u>188,006</u>	<u>(1,959,003)</u>	<u>24,584,223</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	924,895
<u>(99,865)</u>	<u>-</u>	<u>-</u>	<u>(1,939)</u>	<u>(4,236,344)</u>
<u>(99,865)</u>	<u>-</u>	<u>-</u>	<u>(1,939)</u>	<u>(3,311,449)</u>
-	76,767	188,006	(1,960,942)	21,272,774
-	699,378	3,129,597	2,340,260	8,725,037
<u>\$ -</u>	<u>\$ 776,145</u>	<u>\$ 3,317,603</u>	<u>\$ 379,318</u>	<u>\$ 29,997,811</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, 2021

	Unemployment Compensation Interest Repayment Fund	Universal Services Fund	Vietnam Veterans' Memorial Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	79,974	197,448,979	-
Component Units and Port Authority	-	-	-
Investment earnings	1,389	64,530	6
Contributions	-	-	115,529
Other	-	-	-
Total Revenues	<u>81,363</u>	<u>197,513,509</u>	<u>115,535</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	-	117,551,932	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	6
Special government services	-	-	115,529
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>117,551,932</u>	<u>115,535</u>
Excess (deficiency) of revenues over expenditures	<u>81,363</u>	<u>79,961,577</u>	<u>-</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	-	(75,257,313)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(75,257,313)</u>	<u>-</u>
Net Change in Fund Balance	<u>81,363</u>	<u>4,704,264</u>	<u>-</u>
Fund Balances - July 1, 2020 (Restated)	<u>1,121,397</u>	<u>44,155,076</u>	<u>-</u>
Fund Balances - June 30, 2021	<u>\$ 1,202,760</u>	<u>\$ 48,859,340</u>	<u>\$ -</u>

<u>Volkswagen Mitigation 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>
\$ -	\$ -	\$ -	\$ -	\$ 2,517,654,964
-	-	-	-	368,683,218
-	-	-	-	124,137,221
-	-	-	3,132,557	1,611,435,787
-	-	5,308,830	-	5,308,830
31,990	1,602	301,351	4,504	7,400,821
-	-	-	-	576,020,905
<u>3,912,000</u>	<u>5,401</u>	<u>-</u>	<u>-</u>	<u>464,281,519</u>
<u>3,943,990</u>	<u>7,003</u>	<u>5,610,181</u>	<u>3,137,061</u>	<u>5,674,923,265</u>
-	-	-	-	112,897,993
-	-	-	-	34,865,941
-	-	-	-	645,818,642
3,127,732	-	(2,406,216)	-	209,757,550
-	-	-	-	1,593,090,250
-	-	-	-	8,503,394
-	-	-	-	2,979,729,506
-	-	-	-	207,529
-	-	-	-	1,098,040,000
-	-	-	-	974,619,765
<u>3,127,732</u>	<u>-</u>	<u>(2,406,216)</u>	<u>-</u>	<u>7,657,530,570</u>
<u>816,258</u>	<u>7,003</u>	<u>8,016,397</u>	<u>3,137,061</u>	<u>(1,982,607,305)</u>
-	-	-	-	1,500,000,000
-	-	-	-	580,420,000
-	-	-	-	350,590,072
-	-	-	-	(720,711,153)
-	-	-	-	4,541,153,670
-	-	(9,408,033)	(2,581,634)	(3,507,388,532)
-	-	(9,408,033)	(2,581,634)	2,744,064,057
<u>816,258</u>	<u>7,003</u>	<u>(1,391,636)</u>	<u>555,427</u>	<u>761,456,752</u>
<u>26,568,549</u>	<u>1,599,115</u>	<u>762,240,111</u>	<u>3,842,807</u>	<u>6,002,148,827</u>
<u>\$ 27,384,807</u>	<u>\$ 1,606,118</u>	<u>\$ 760,848,475</u>	<u>\$ 4,398,234</u>	<u>\$ 6,763,605,579</u>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2021**

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Energy Conservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ 32,999	\$ 101
Investments	4,598,777	4,116,410	279,932
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 4,598,877</u>	<u>\$ 4,149,409</u>	<u>\$ 280,033</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 217,048	\$ -
Due to other funds	<u>-</u>	<u>-</u>	<u>339</u>
Total Liabilities	<u>-</u>	<u>217,048</u>	<u>339</u>
 Fund Balances			
Restricted	4,598,877	3,932,361	279,694
Committed	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>4,598,877</u>	<u>3,932,361</u>	<u>279,694</u>
Total Liabilities and Fund Balances	<u>\$ 4,598,877</u>	<u>\$ 4,149,409</u>	<u>\$ 280,033</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>
\$ 5,000	\$ 1,000	\$ 100
5,540,288	2,359,358	251,275
-	-	-
-	-	-
-	-	-
<u>5,545,288</u>	<u>2,360,358</u>	<u>251,375</u>
\$ 4,593	\$ -	\$ -
<u>-</u>	<u>2,855</u>	<u>304</u>
<u>4,593</u>	<u>2,855</u>	<u>304</u>
-	2,357,503	251,071
<u>5,540,695</u>	<u>-</u>	<u>-</u>
<u>5,540,695</u>	<u>2,357,503</u>	<u>251,071</u>
<u>\$ 5,545,288</u>	<u>\$ 2,360,358</u>	<u>\$ 251,375</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS (Continued)
JUNE 30, 2021**

	<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	\$ 39,400
Investments	-	3,988,274	21,134,314
Receivables, net of allowances for uncollectibles			
Federal government	47,236,269	-	47,236,269
Loans	1,500,000	-	1,500,000
Other	5,693,424	-	5,693,424
Due from other funds	<u>148,017,915</u>	<u>-</u>	<u>148,017,915</u>
Total Assets	<u><u>\$ 202,447,608</u></u>	<u><u>\$ 3,988,374</u></u>	<u><u>\$ 223,621,322</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 200,947,608	\$ -	\$ 201,169,249
Due to other funds	<u>-</u>	<u>4,826</u>	<u>8,324</u>
Total Liabilities	<u>200,947,608</u>	<u>4,826</u>	<u>201,177,573</u>
Fund Balances			
Restricted	-	3,983,548	15,403,054
Committed	<u>1,500,000</u>	<u>-</u>	<u>7,040,695</u>
Total Fund Balances	<u>1,500,000</u>	<u>3,983,548</u>	<u>22,443,749</u>
Total Liabilities and Fund Balances	<u><u>\$ 202,447,608</u></u>	<u><u>\$ 3,988,374</u></u>	<u><u>\$ 223,621,322</u></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, 2021

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Energy Conservation Fund</u>
REVENUES			
Federal and other grants	\$ -	\$ -	\$ -
Services and assessments	-	-	-
Investment earnings	<u>5,517</u>	<u>6,833</u>	<u>339</u>
Total Revenues	<u>5,517</u>	<u>6,833</u>	<u>339</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Community development and environmental management	-	2,970,513	-
Transportation programs	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>2,970,513</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>5,517</u>	<u>(2,963,680)</u>	<u>339</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>(339)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(339)</u>
Net Change in Fund Balance	5,517	(2,963,680)	-
Fund Balances - July 1, 2020	<u>4,593,360</u>	<u>6,896,041</u>	<u>279,694</u>
Fund Balances - June 30, 2021	<u>\$ 4,598,877</u>	<u>\$ 3,932,361</u>	<u>\$ 279,694</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>
\$ -	\$ -	\$ -
-	-	-
7,654	2,855	304
<u>7,654</u>	<u>2,855</u>	<u>304</u>
1,238,383	-	-
-	-	-
-	-	-
<u>1,238,383</u>	<u>-</u>	<u>-</u>
<u>(1,230,729)</u>	<u>2,855</u>	<u>304</u>
-	-	-
-	(2,855)	(304)
-	(2,855)	(304)
(1,230,729)	-	-
<u>6,771,424</u>	<u>2,357,503</u>	<u>251,071</u>
<u>\$ 5,540,695</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, 2021

	<u>Special Transportation Fund</u>	<u>1999 Statewide Transportation and Local Bridge Fund</u>	<u>Total Capital Projects Funds</u>
REVENUES			
Federal and other grants	\$ 909,040,565	\$ -	\$ 909,040,565
Services and assessments	1,806,157	-	1,806,157
Investment earnings	<u>-</u>	<u>4,826</u>	<u>28,328</u>
Total Revenues	<u>910,846,722</u>	<u>4,826</u>	<u>910,875,050</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	1,238,383
Community development and environmental management	-	-	2,970,513
Transportation programs	<u>2,579,095,051</u>	<u>-</u>	<u>2,579,095,051</u>
Total Expenditures	<u>2,579,095,051</u>	<u>-</u>	<u>2,583,303,947</u>
Excess (deficiency) of revenues over expenditures	<u>(1,668,248,329)</u>	<u>4,826</u>	<u>(1,672,428,897)</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	1,667,748,329	-	1,667,748,329
Transfers to other funds	<u>-</u>	<u>(4,826)</u>	<u>(8,324)</u>
Total Other Financing Sources (Uses)	<u>1,667,748,329</u>	<u>(4,826)</u>	<u>1,667,740,005</u>
Net Change in Fund Balance	(500,000)	-	(4,688,892)
Fund Balances - July 1, 2020	<u>2,000,000</u>	<u>3,983,548</u>	<u>27,132,641</u>
Fund Balances - June 30, 2021	<u>\$ 1,500,000</u>	<u>\$ 3,983,548</u>	<u>\$ 22,443,749</u>

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**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2021**

	<u>Alternate Benefit Long-Term Disability Fund</u>	<u>Defined Contribution Retirement Program</u>	<u>Dental Expense Program Fund - Local</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 337	\$ 148,388
Investments			
Cash Management Fund	60	27,269,273	24,826,033
Receivables, net of allowances for uncollectibles			
Members	-	-	-
Employers	-	-	-
Other	-	-	521,839
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>60</u>	<u>27,269,610</u>	<u>25,496,260</u>
LIABILITIES			
Accounts payable and accruals	-	-	25,496,260
Benefits payable	-	51,817	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>51,817</u>	<u>25,496,260</u>
NET POSITION			
Restricted for Custodial Funds	<u>60</u>	<u>27,217,793</u>	<u>-</u>
Total Net Position	<u>\$ 60</u>	<u>\$ 27,217,793</u>	<u>\$ -</u>

<u>Judiciary Bail Fund</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>
\$ -	\$ 30,510,782	\$ -	\$ 6,388	\$ 13,517,895
2,259,765	-	7,391,517	2,200,268	2,764,761
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,259,765</u>	<u>30,510,782</u>	<u>7,391,517</u>	<u>2,206,656</u>	<u>16,282,656</u>
2,259,765	30,510,782	7,391,517	2,206,656	16,282,656
-	-	-	-	-
-	-	-	-	-
<u>2,259,765</u>	<u>30,510,782</u>	<u>7,391,517</u>	<u>2,206,656</u>	<u>16,282,656</u>
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Continued)
JUNE 30, 2021

	Prevailing Wage Fund	State Health Benefit Program Fund - Local Education Active	State Health Benefit Program Fund - Local Education Retired
ASSETS			
Cash and cash equivalents	\$ 406,628	\$ 5,652,938	\$ 18,196,447
Investments			
Cash Management Fund	-	661,825,104	-
Receivables, net of allowances for uncollectibles			
Members	-	411,030	-
Employers	-	33,631,564	-
Other	-	4,957,558	103,372,250
Due from other funds	-	33,222,763	45,471,765
Total Assets	406,628	739,700,957	167,040,462
LIABILITIES			
Accounts payable and accruals	406,628	147,738,247	80,934,293
Benefits payable	-	-	-
Due to other funds	-	3,248,376	35,748,959
Total Liabilities	406,628	150,986,623	116,683,252
NET POSITION			
Restricted for Custodial Funds	-	588,714,334	50,357,210
Total Net Position	\$ -	\$ 588,714,334	\$ 50,357,210

State Health Benefit Program Fund - Local Government Active	Wage and Hour Fund	Wage and Hour Suspense Fund	Wage Collection Fund	Total Custodial Funds
\$ 6,805,611	\$ 499,819	\$ 79,324	\$ 8,313	\$ 75,832,870
381,374,913	-	-	-	1,109,911,694
319,436	-	-	-	730,466
88,913,119	-	-	-	122,544,683
4,449,966	-	-	-	113,301,613
-	-	-	-	78,694,528
<u>481,863,045</u>	<u>499,819</u>	<u>79,324</u>	<u>8,313</u>	<u>1,501,015,854</u>
131,650,624	499,819	79,324	8,313	445,464,884
-	-	-	-	51,817
<u>2,924,681</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,922,016</u>
<u>134,575,305</u>	<u>499,819</u>	<u>79,324</u>	<u>8,313</u>	<u>487,438,717</u>
<u>347,287,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,013,577,137</u>
<u>\$ 347,287,740</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,013,577,137</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Alternate Benefit Long Term Disability Fund</u>	<u>Defined Contribution Retirement Program</u>	<u>Dental Expense Program Fund - Local</u>
ADDITIONS			
Contributions:			
Members	\$ -	\$ -	\$ 57,518,029
Employers	<u>2,868,782</u>	<u>5,430,512</u>	<u>5,333,643</u>
Total Contributions	<u>2,868,782</u>	<u>5,430,512</u>	<u>62,851,672</u>
Investment Income:			
Interest and dividends	<u>1,967</u>	<u>28,752</u>	<u>24,070</u>
Total Investment Income	<u>1,967</u>	<u>28,752</u>	<u>24,070</u>
Wage and hour settlements	-	-	-
Court ordered collections	<u>-</u>	<u>-</u>	<u>-</u>
Total Additions	<u>2,870,749</u>	<u>5,459,264</u>	<u>62,875,742</u>
DEDUCTIONS			
Benefit payments	4,207,188	643,529	62,875,742
Administrative expense	-	-	-
Disbursements of wage and hour settlements	-	-	-
Disbursements of court ordered collections	<u>-</u>	<u>-</u>	<u>-</u>
Total Deductions	<u>4,207,188</u>	<u>643,529</u>	<u>62,875,742</u>
 Total Changes in Net Position Held in Trust	 (1,336,439)	 4,815,735	 -
 Net Position - July 1, 2020	 <u>1,336,499</u>	 <u>22,402,058</u>	 <u>-</u>
Net Position - June 30, 2021	<u>\$ 60</u>	<u>\$ 27,217,793</u>	<u>\$ -</u>

<u>Judiciary Bail Fund</u>	<u>Judiciary Child Support and Paternity Fund</u>	<u>Judiciary Probation Fund</u>	<u>Judiciary Special Civil Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,665,942	7,630,564	20,935,536	21,806,275
<u>1,665,942</u>	<u>7,630,564</u>	<u>20,935,536</u>	<u>21,806,275</u>
-	-	-	-
-	-	-	-
-	-	-	-
1,665,942	7,630,564	20,935,536	21,806,275
<u>1,665,942</u>	<u>7,630,564</u>	<u>20,935,536</u>	<u>21,806,275</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Judiciary		State Health
	Superior Court -	Prevailing	Benefit Program
	Miscellaneous Fund	Wage Fund	Fund - Local
	<u> </u>	<u> </u>	<u>Education Active</u>
ADDITIONS			
Contributions:			
Members	\$ -	\$ -	\$ 4,439,291
Employers	<u>-</u>	<u>-</u>	<u>1,243,622,093</u>
Total Contributions	<u>-</u>	<u>-</u>	<u>1,248,061,384</u>
Investment Income:			
Interest and dividends	<u>-</u>	<u>-</u>	<u>1,038,380</u>
Total Investment Income	<u>-</u>	<u>-</u>	<u>1,038,380</u>
Wage and hour settlements	-	454,560	-
Court ordered collections	<u>180,876,037</u>	<u>-</u>	<u>-</u>
Total Additions	<u>180,876,037</u>	<u>454,560</u>	<u>1,249,099,764</u>
DEDUCTIONS			
Benefit payments	-	-	1,179,630,229
Administrative expense	-	-	3,248,376
Disbursements of wage and hour settlements	-	454,560	-
Disbursements of court ordered collections	<u>180,876,037</u>	<u>-</u>	<u>-</u>
Total Deductions	<u>180,876,037</u>	<u>454,560</u>	<u>1,182,878,605</u>
Total Changes in Net Position Held in Trust	-	-	66,221,159
Net Position - July 1, 2020	<u>-</u>	<u>-</u>	<u>522,493,175</u>
Net Position - June 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 588,714,334</u>

State Health Benefit Program Fund - Local Education Retired	State Health Benefit Program Fund - Local Government Active	Wage and Hour Fund	Wage Collection Fund	Total Custodial Funds
\$ 39,796,196	\$ 2,456,674	\$ -	\$ -	\$ 104,210,190
<u>1,216,748,937</u>	<u>1,072,245,758</u>	<u>-</u>	<u>-</u>	<u>3,546,249,725</u>
<u>1,256,545,133</u>	<u>1,074,702,432</u>	<u>-</u>	<u>-</u>	<u>3,650,459,915</u>
<u>374,858</u>	<u>930,561</u>	<u>-</u>	<u>-</u>	<u>2,398,588</u>
374,858	930,561	-	-	2,398,588
-	-	586,450	86,370	1,127,380
-	-	-	-	232,914,354
<u>1,256,919,991</u>	<u>1,075,632,993</u>	<u>586,450</u>	<u>86,370</u>	<u>3,886,900,237</u>
1,226,213,382	1,100,477,327	-	-	3,574,047,397
2,526,196	2,924,681	-	-	8,699,253
-	-	586,450	86,370	1,127,380
-	-	-	-	232,914,354
<u>1,228,739,578</u>	<u>1,103,402,008</u>	<u>586,450</u>	<u>86,370</u>	<u>3,816,788,384</u>
28,180,413	(27,769,015)	-	-	70,111,853
<u>22,176,797</u>	<u>375,056,755</u>	<u>-</u>	<u>-</u>	<u>943,465,284</u>
<u>\$ 50,357,210</u>	<u>\$ 347,287,740</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,013,577,137</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
JUNE 30, 2021

	Central Pension Fund	Consolidated Police and Firemen's Pension Fund
ASSETS		
Cash and cash equivalents	\$ 16,365	\$ 50,990
Securities lending collateral	-	-
Investments		
Cash Management Fund	114,403	2,038,584
Common Pension Fund A	-	-
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	1	3
Due from other funds	-	-
Other	-	168,135
Total Assets	130,769	2,257,712
LIABILITIES		
Accounts payable and accruals	107,472	-
Benefits payable	23,187	69,589
Securities lending collateral and rebates payable	-	-
Due to other funds	110	2,658
Total Liabilities	130,769	72,247
NET POSITION		
Restricted for Pensions	-	2,185,465
Restricted for OPEB	-	-
Total Net Position	\$ -	\$ 2,185,465

<u>Judicial Retirement System</u>	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>	<u>Prison Officers' Pension Fund</u>
\$ 293,674	\$ 150,300	\$ 4,706,062	\$ 77,237
2,723,731	-	497,950,329	-
21,869,272	20,016,321	821,463,484	5,117,493
127,526	-	-	-
112,918,682	-	20,643,706,166	-
52,123,260	-	9,529,999,441	-
-	764,997,915	-	-
-	4,378,461,605	-	-
-	602,093,927	-	-
37,738	-	50,849,604	-
-	-	1,229,066,711	-
144	823,738	4,136,659	3
447,640	-	4,576,894	-
215,362	-	1,506,072,611	4,331
<u>190,757,029</u>	<u>5,766,543,806</u>	<u>34,292,527,961</u>	<u>5,199,064</u>
46	481,787	8,410,108	-
5,170,814	-	239,512,024	58,878
2,722,623	-	497,747,779	-
303,791	-	3,604,563	4,142
<u>8,197,274</u>	<u>481,787</u>	<u>749,274,474</u>	<u>63,020</u>
182,559,755	5,766,062,019	33,543,253,487	5,136,044
-	-	-	-
<u>\$ 182,559,755</u>	<u>\$ 5,766,062,019</u>	<u>\$ 33,543,253,487</u>	<u>\$ 5,136,044</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
JUNE 30, 2021

	<u>Public Employees'</u> <u>Retirement System</u>	<u>State Health</u> <u>Benefit Program</u> <u>Fund - Local</u> <u>Government Retired</u>
ASSETS		
Cash and cash equivalents	\$ 8,173,275	\$ 5,990,312
Securities lending collateral	551,493,550	-
Investments		
Cash Management Fund	948,419,967	64,727,316
Common Pension Fund A	25,656,272	-
Common Pension Fund D	22,863,466,774	-
Common Pension Fund E	10,576,315,781	-
Domestic Equities	-	-
Equity Mutual Funds	-	-
Fixed Income Mutual Funds	-	-
Receivables, net of allowances for uncollectibles	-	-
Members	44,305,821	1,028,822
Employers	1,219,772,845	9,357,590
Interest and dividends	10,868	-
Due from other funds	44,428,560	-
Other	546,128,932	21,527,468
Total Assets	<u>36,828,172,645</u>	<u>102,631,508</u>
LIABILITIES		
Accounts payable and accruals	158,811,686	70,786
Benefits payable	387,837,637	51,132,000
Securities lending collateral and rebates payable	551,269,221	-
Due to other funds	22,449,465	1,157,070
Total Liabilities	<u>1,120,368,009</u>	<u>52,359,856</u>
NET POSITION		
Restricted for Pensions	35,707,804,636	-
Restricted for OPEB	-	50,271,652
Total Net Position	<u>\$ 35,707,804,636</u>	<u>\$ 50,271,652</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>
\$ 531,979	\$ 1,005,246	\$ 5,190,499	\$ 26,185,939
34,831,716	-	426,247,645	1,513,246,971
50,260,743	355,799	744,784,521	2,679,167,903
1,620,048	-	19,827,878	47,231,724
1,444,031,009	-	17,671,105,148	62,735,227,779
645,037,919	-	8,157,722,880	28,961,199,281
-	313,512,877	-	1,078,510,792
-	-	-	4,378,461,605
-	-	-	602,093,927
776	461,350	97,153,158	193,837,269
-	-	3,321,421	2,461,518,567
581	179,417	11,987	5,163,401
3,371,503	21,227	89,683,777	142,529,601
11,980,724	-	285,834,840	2,371,932,403
<u>2,191,666,998</u>	<u>315,535,916</u>	<u>27,500,883,754</u>	<u>107,196,307,162</u>
206,028	57,801	126,053,254	294,198,968
19,582,472	335,178	398,417,894	1,102,139,673
34,817,548	-	426,074,261	1,512,631,432
1,137,086	3,377	17,195,830	45,858,092
<u>55,743,134</u>	<u>396,356</u>	<u>967,741,239</u>	<u>2,954,828,165</u>
2,135,923,864	315,139,560	26,533,142,515	104,191,207,345
-	-	-	50,271,652
<u>\$ 2,135,923,864</u>	<u>\$ 315,139,560</u>	<u>\$ 26,533,142,515</u>	<u>\$ 104,241,478,997</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, 2021

	<u>Central Pension Fund</u>	<u>Consolidated Police and Firemen's Pension Fund</u>
ADDITIONS		
Contributions:		
Members	\$ -	\$ -
Employers	241,972	248,000
Other	-	441,879
Total Contributions	<u>241,972</u>	<u>689,879</u>
Investment Income:		
Net increase (decrease) in fair value of investments	-	-
Interest and dividends	190	6,040
Total Investment Income	190	6,040
Less investment expense	-	84
Net Investment Income	<u>190</u>	<u>5,956</u>
Total Additions	<u>242,162</u>	<u>695,835</u>
DEDUCTIONS		
Benefit payments	222,935	702,399
Refunds of contributions	19,227	-
Administrative expense	-	2,620
Total Deductions	<u>242,162</u>	<u>705,019</u>
Total Changes in Net Position Held in Trust	-	(9,184)
Net Position - July 1, 2020 (Restated)	<u>-</u>	<u>2,194,649</u>
Net Position - June 30, 2021	<u>\$ -</u>	<u>\$ 2,185,465</u>

<u>Judicial Retirement System</u>	<u>New Jersey State Employees' Deferred Compensation Plan</u>	<u>Police and Firemen's Retirement System</u>	<u>Prison Officers' Pension Fund</u>
\$ 9,426,354	\$ 214,036,694	\$ 422,070,015	\$ -
52,508,011	-	1,620,847,056	330,028
-	-	6,462,430	-
61,934,365	214,036,694	2,049,379,501	330,028
34,559,805	1,170,606,566	6,400,152,014	-
2,684,847	10,424,347	556,857,635	6,381
37,244,652	1,181,030,913	6,957,009,649	6,381
18,842	156,582	4,282,644	478
37,225,810	1,180,874,331	6,952,727,005	5,903
99,160,175	1,394,911,025	9,002,106,506	335,931
62,410,001	232,951,509	2,840,947,931	642,747
295,182	-	11,739,837	-
324,080	516,190	18,293,096	3,429
63,029,263	233,467,699	2,870,980,864	646,176
36,130,912	1,161,443,326	6,131,125,642	(310,245)
146,428,843	4,604,618,693	27,412,127,845	5,446,289
\$ 182,559,755	\$ 5,766,062,019	\$ 33,543,253,487	\$ 5,136,044

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STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Public Employees' Retirement System</u>	<u>State Health Benefit Program Fund - Local Government Retired</u>
ADDITIONS		
Contributions:		
Members	\$ 916,326,377	\$ 43,309,873
Employers	2,490,388,432	362,874,910
Other	<u>10,033,300</u>	<u>-</u>
Total Contributions	<u>3,416,748,109</u>	<u>406,184,783</u>
Investment Income:		
Net increase (decrease) in fair value of investments	7,115,092,187	-
Interest and dividends	<u>596,902,514</u>	<u>201,343</u>
Total Investment Income	7,711,994,701	201,343
Less investment expense	<u>3,540,811</u>	<u>-</u>
Net Investment Income	<u>7,708,453,890</u>	<u>201,343</u>
Total Additions	<u>11,125,201,999</u>	<u>406,386,126</u>
DEDUCTIONS		
Benefit payments	4,294,237,027	509,642,372
Refunds of contributions	154,409,461	-
Administrative expense	<u>14,120,177</u>	<u>11,334,383</u>
Total Deductions	<u>4,462,766,665</u>	<u>520,976,755</u>
Total Changes in Net Position Held in Trust	6,662,435,334	(114,590,629)
Net Position - July 1, 2020 (Restated)	<u>29,045,369,302</u>	<u>164,862,281</u>
Net Position - June 30, 2021	<u>\$ 35,707,804,636</u>	<u>\$ 50,271,652</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>
\$ 27,956,773	\$ 6,455,552	\$ 891,794,860	\$ 2,531,376,498
141,212,825	-	2,936,047,960	7,604,699,194
-	-	3,033,898	19,971,507
<u>169,169,598</u>	<u>6,455,552</u>	<u>3,830,876,718</u>	<u>10,156,047,199</u>
443,135,634	98,276,657	5,459,925,762	20,721,748,625
<u>34,692,856</u>	<u>4,262,899</u>	<u>445,035,747</u>	<u>1,651,074,799</u>
477,828,490	102,539,556	5,904,961,509	22,372,823,424
<u>223,635</u>	<u>-</u>	<u>2,770,088</u>	<u>10,993,164</u>
<u>477,604,855</u>	<u>102,539,556</u>	<u>5,902,191,421</u>	<u>22,361,830,260</u>
<u>646,774,453</u>	<u>108,995,108</u>	<u>9,733,068,139</u>	<u>32,517,877,459</u>
237,874,745	21,927,170	4,652,533,310	12,854,092,146
242,624	-	67,529,722	234,236,053
<u>494,765</u>	<u>-</u>	<u>9,042,590</u>	<u>54,131,330</u>
<u>238,612,134</u>	<u>21,927,170</u>	<u>4,729,105,622</u>	<u>13,142,459,529</u>
408,162,319	87,067,938	5,003,962,517	19,375,417,930
<u>1,727,761,545</u>	<u>228,071,622</u>	<u>21,529,179,998</u>	<u>84,866,061,067</u>
<u>\$ 2,135,923,864</u>	<u>\$ 315,139,560</u>	<u>\$ 26,533,142,515</u>	<u>\$ 104,241,478,997</u>

**STATE OF NEW JERSEY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 JUNE 30, 2021**

	<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
ASSETS			
Cash and cash equivalents	\$ 14,128	\$ 9,836	\$ 23,964
Investments			
Cash Management Fund	5,343,126	2,444,885	7,788,011
Total Assets	<u>5,357,254</u>	<u>2,454,721</u>	<u>7,811,975</u>
LIABILITIES			
Due to other funds	53,960	26,527	80,487
Total Liabilities	<u>53,960</u>	<u>26,527</u>	<u>80,487</u>
NET POSITION			
Restricted for Private Purpose Trust Funds	5,303,294	2,428,194	7,731,488
Total Net Position	<u>\$ 5,303,294</u>	<u>\$ 2,428,194</u>	<u>\$ 7,731,488</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Insurance Annuity Trust Fund</u>	<u>Motor Vehicle Security Responsibility Fund</u>
ADDITIONS		
Investment income:		
Interest and dividends	\$ 160	\$ 309
Total Investment Income	160	309
Miscellaneous	-	-
Total Additions	<u>160</u>	<u>309</u>
DEDUCTIONS		
Refunds and transfers to other systems	160	262,859
Payments in accordance with trust agreements	-	-
Total Deductions	<u>160</u>	<u>262,859</u>
Total Changes in Net Position Held in Trust	-	(262,550)
Net Position - July 1, 2020 (Restated)	<u>-</u>	<u>262,550</u>
Net Position - June 30, 2021	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
\$ 6,777	\$ 6,354	\$ 13,600
6,777	6,354	13,600
<u>53,960</u>	<u>-</u>	<u>53,960</u>
<u>60,737</u>	<u>6,354</u>	<u>67,560</u>
-	3,929	266,948
<u>264,248</u>	<u>3,807,302</u>	<u>4,071,550</u>
<u>264,248</u>	<u>3,811,231</u>	<u>4,338,498</u>
(203,511)	(3,804,877)	(4,270,938)
<u>5,506,805</u>	<u>6,233,071</u>	<u>12,002,426</u>
<u>\$ 5,303,294</u>	<u>\$ 2,428,194</u>	<u>\$ 7,731,488</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS
JUNE 30, 2021

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 3,320,597,300	\$ 734,544,737	\$ 4,055,142,037
Investments	7,354,094,960	516,995,834	7,871,090,794
Receivables, net of allowances for uncollectibles			
Federal government	90,853,913	51,270,004	142,123,917
Loans	398,957,820	2,957,619	401,915,439
Mortgages	86,899,000	76,000	86,975,000
Other	131,989,405	159,362,791	291,352,196
Due from external parties	37,733,059	18,741,730	56,474,789
Inventories	22,198,004	-	22,198,004
Other	49,409,113	80,607,132	130,016,245
Total Current Assets	<u>11,492,732,574</u>	<u>1,564,555,847</u>	<u>13,057,288,421</u>
Noncurrent Assets			
Investments	706,290,940	838,462,685	1,544,753,625
Receivables, net of allowances for uncollectibles			
Loans	2,068,618,710	7,191,334	2,075,810,044
Mortgages	1,694,244,379	3,365,000	1,697,609,379
Other	17,438,756	22,000,439	39,439,195
Capital assets - nondepreciated	834,572,252	491,835,011	1,326,407,263
Capital assets - depreciated, net	1,489,632,915	4,638,445,310	6,128,078,225
Other	39,724,643	356,597,065	396,321,708
Total Noncurrent Assets	<u>6,850,522,595</u>	<u>6,357,896,844</u>	<u>13,208,419,439</u>
Deferred Outflows of Resources			
	<u>416,511,538</u>	<u>402,457,866</u>	<u>818,969,404</u>
Total Assets and Deferred Outflows of Resources	<u>18,759,766,707</u>	<u>8,324,910,557</u>	<u>27,084,677,264</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	186,864,059	235,877,338	422,741,397
Due to external parties	70,776,985	1,706,000	72,482,985
Interest payable	43,423,091	26,583,642	70,006,733
Unearned revenue	35,795,205	144,959,845	180,755,050
Current portion of long-term obligations	410,158,402	94,489,116	504,647,518
Other	279,622,326	58,289,359	337,911,685
Total Current Liabilities	<u>1,026,640,068</u>	<u>561,905,300</u>	<u>1,588,545,368</u>
Noncurrent Liabilities			
Net pension liability	884,037,488	1,526,727,787	2,410,765,275
Net OPEB liability	188,406,472	-	188,406,472
Revenue bonds payable, net	1,543,445,381	-	1,543,445,381
Installment obligations, net	156,503,688	924,540,119	1,081,043,807
Other	4,177,694,620	2,239,029,666	6,416,724,286
Total Noncurrent Liabilities	<u>6,950,087,649</u>	<u>4,690,297,572</u>	<u>11,640,385,221</u>
Deferred Inflows of Resources			
	<u>417,260,164</u>	<u>741,120,447</u>	<u>1,158,380,611</u>
Total Liabilities and Deferred Inflows of Resources	<u>8,393,987,881</u>	<u>5,993,323,319</u>	<u>14,387,311,200</u>
NET POSITION			
Net investment in capital assets	757,984,001	1,790,807,641	2,548,791,642
Restricted for:			
Capital projects	47,973,704	71,625,154	119,598,858
Debt service	1,154,110,527	73,364,393	1,227,474,920
Other purposes	7,863,598,771	799,436,972	8,663,035,743
Unrestricted	542,111,823	(403,646,922)	138,464,901
Total Net Position	<u>\$ 10,365,778,826</u>	<u>\$ 2,331,587,238</u>	<u>\$ 12,697,366,064</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Authorities	Colleges and Universities	Total Non-Major Component Units
Expenses	\$ 3,482,034,417	\$ 2,938,443,280	\$ 6,420,477,697
 Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	1,035,466,188	1,545,097,400	2,580,563,588
Operating grants and contributions	786,177,448	1,447,998,940	2,234,176,388
Capital grants and contributions	2,544,928,003	29,055,851	2,573,983,854
Net (Expense) Revenue	884,537,222	83,708,911	968,246,133
 General Revenue			
Payments from State	297,628,155	346,523,313	644,151,468
Total General Revenue	297,628,155	346,523,313	644,151,468
 Change in Net Position	 1,182,165,377	 430,232,224	 1,612,397,601
 Net Position - Beginning of Year	 9,183,613,449	 1,901,355,014	 11,084,968,463
Net Position - End of Year	\$ 10,365,778,826	\$ 2,331,587,238	\$ 12,697,366,064

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES
JUNE 30, 2021

	Casino Reinvestment Development Authority	Higher Education Student Assistance Authority	New Jersey Economic Development Authority
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 152,285,321	\$ 458,026,079	\$ 160,696,736
Investments	87,191,597	6,979,303,013	30,304,002
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	-	69,929,433	33,444,063
Mortgages	-	-	-
Other	14,719,373	70,953,066	-
Due from external parties	-	564,594	-
Inventories	-	-	-
Other	-	-	365,148
Total Current Assets	254,196,291	7,578,776,185	224,809,949
Noncurrent Assets			
Investments	-	-	165,850,922
Receivables, net of allowances for uncollectibles			
Loans	18,984,111	1,242,018,302	170,466,142
Mortgages	38,688,379	-	-
Other	7,005,782	-	-
Capital assets - nondepreciated	194,476,400	-	29,618,318
Capital assets - depreciated, net	336,033,001	4,166,745	20,702,924
Other	1,638,199	-	22,483,614
Total Noncurrent Assets	596,825,872	1,246,185,047	409,121,920
Deferred Outflows of Resources	2,074,657	-	8,244,673
Total Assets and Deferred Outflows of Resources	853,096,820	8,824,961,232	642,176,542
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	11,978,126	10,349,516	8,534,922
Due to external parties	-	25,319	-
Interest payable	9,250,189	4,977,569	-
Unearned revenue	3,461,462	-	1,195,619
Current portion of long-term obligations	33,273,926	208,425,000	-
Other	-	-	4,613,860
Total Current Liabilities	57,963,703	223,777,404	14,344,401
Noncurrent Liabilities			
Net pension liability	9,394,604	-	40,017,678
Net OPEB liability	-	-	-
Revenue bonds payable, net	387,628,603	-	-
Installment obligations, net	-	-	-
Other	-	1,312,673,299	11,136,000
Total Noncurrent Liabilities	397,023,207	1,312,673,299	51,153,678
Deferred Inflows of Resources	5,325,446	-	37,458,078
Total Liabilities and Deferred Inflows of Resources	460,312,356	1,536,450,703	102,956,157
NET POSITION			
Net investment in capital assets	170,998,573	-	50,321,242
Restricted for:			
Capital projects	-	-	-
Debt service	46,075,645	340,065,912	-
Other purposes	77,487	6,948,444,617	31,401,070
Unrestricted	175,632,759	-	457,498,073
Total Net Position	\$ 392,784,464	\$ 7,288,510,529	\$ 539,220,385

New Jersey Educational Facilities Authority	New Jersey Health Care Facilities Financing Authority	New Jersey Housing and Mortgage Finance Agency	New Jersey Infrastructure Bank
\$ 595,681	\$ 9,574,000	\$ 1,438,576,000	\$ 286,696,085
9,272,225	-	83,380,000	56,407,491
-	-	-	-
-	1,882,000	1,800,000	241,238,210
-	-	86,899,000	-
-	-	26,089,000	2,854,665
45,820	2,010,000	2,812,000	-
-	-	-	-
68,398	41,000	647,000	662,174
9,982,124	13,507,000	1,640,203,000	587,858,625
1,676,119	-	319,741,000	106,641,378
-	1,729,000	309,515,000	317,099,440
-	-	1,655,556,000	-
-	825,000	3,024,000	-
-	-	1,225,000	-
53,395	41,000	3,355,000	58,430
103,830	-	1,117,000	-
1,833,344	2,595,000	2,293,533,000	423,799,248
1,377,923	693,000	59,403,000	-
13,193,391	16,795,000	3,993,139,000	1,011,657,873
763,783	594,000	11,421,000	3,094,400
-	-	12,994,000	-
-	-	13,807,000	-
5,000	1,867,000	-	-
-	-	128,610,000	-
-	-	242,601,000	540,207
768,783	2,461,000	409,433,000	3,634,607
2,957,840	3,610,000	44,414,000	-
-	-	16,408,000	-
-	-	-	-
-	-	-	-
3,233	-	2,335,702,000	-
2,961,073	3,610,000	2,396,524,000	-
3,440,055	2,983,000	48,208,000	-
7,169,911	9,054,000	2,854,165,000	3,634,607
74,900	41,000	4,580,000	58,430
-	-	-	-
-	-	495,373,000	131,487,173
-	5,491,000	21,245,000	821,435,641
5,948,580	2,209,000	617,776,000	55,042,022
\$ 6,023,480	\$ 7,741,000	\$ 1,138,974,000	\$ 1,008,023,266

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
JUNE 30, 2021

	<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	\$ 430,098	\$ 24,739,474	\$ 97,922,918
Investments	16,071,208	-	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	3,940,023	-	39,799,091
Mortgages	-	-	-
Other	-	5,836,728	3,310,726
Due from external parties	-	1,283,187	-
Inventories	-	-	-
Other	25,164	300,261	1,761,923
Total Current Assets	<u>20,466,493</u>	<u>32,159,650</u>	<u>142,794,658</u>
Noncurrent Assets			
Investments	27,878,946	18,320,586	247,989
Receivables, net of allowances for uncollectibles			
Loans	8,806,715	-	-
Mortgages	-	-	-
Other	132,171	6,451,803	-
Capital assets - nondepreciated	-	137,303,401	115,986,363
Capital assets - depreciated, net	61,648	151,671,307	91,746,570
Other	-	-	-
Total Noncurrent Assets	<u>36,879,480</u>	<u>313,747,097</u>	<u>207,980,922</u>
Deferred Outflows of Resources	<u>932,645</u>	<u>15,527,013</u>	<u>14,418,801</u>
Total Assets and Deferred Outflows of Resources	<u>58,278,618</u>	<u>361,433,760</u>	<u>365,194,381</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	16,164,123	8,426,456	8,122,553
Due to external parties	297,360	-	-
Interest payable	-	-	-
Unearned revenue	230,852	868,136	4,814,450
Current portion of long-term obligations	-	3,653,631	2,871,249
Other	-	-	-
Total Current Liabilities	<u>16,692,335</u>	<u>12,948,223</u>	<u>15,808,252</u>
Noncurrent Liabilities			
Net pension liability	2,246,498	17,690,438	17,210,868
Net OPEB liability	2,066,732	36,685,569	29,968,511
Revenue bonds payable, net	-	-	-
Installment obligations, net	-	-	156,503,688
Other	93,827	69,439,417	-
Total Noncurrent Liabilities	<u>4,407,057</u>	<u>123,815,424</u>	<u>203,683,067</u>
Deferred Inflows of Resources	<u>2,465,544</u>	<u>73,291,258</u>	<u>23,689,749</u>
Total Liabilities and Deferred Inflows of Resources	<u>23,564,936</u>	<u>210,054,905</u>	<u>243,181,068</u>
NET POSITION			
Net investment in capital assets	61,648	286,736,394	73,660,681
Restricted for:			
Capital projects	20,169,314	-	-
Debt service	-	-	27,135,716
Other purposes	-	27,642,313	-
Unrestricted	14,482,720	(162,999,852)	21,216,916
Total Net Position	<u>\$ 34,713,682</u>	<u>\$ 151,378,855</u>	<u>\$ 122,013,313</u>

<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 118,228,894	\$ 428,703,014	\$ 144,123,000	\$ 3,320,597,300
6,667,770	74,203,654	11,294,000	7,354,094,960
-	2,013,913	88,840,000	90,853,913
-	6,925,000	-	398,957,820
-	-	-	86,899,000
2,630,692	5,595,155	-	131,989,405
31,017,458	-	-	37,733,059
1,355,329	54,675	20,788,000	22,198,004
94,223	2,617,822	42,826,000	49,409,113
<u>159,994,366</u>	<u>520,113,233</u>	<u>307,871,000</u>	<u>11,492,732,574</u>
-	-	65,934,000	706,290,940
-	-	-	2,068,618,710
-	-	-	1,694,244,379
-	-	-	17,438,756
175,926,260	179,663,510	373,000	834,572,252
244,563,128	375,034,767	262,145,000	1,489,632,915
-	-	14,382,000	39,724,643
<u>420,489,388</u>	<u>554,698,277</u>	<u>342,834,000</u>	<u>6,850,522,595</u>
8,193,134	36,960,692	268,686,000	416,511,538
<u>588,676,888</u>	<u>1,111,772,202</u>	<u>919,391,000</u>	<u>18,759,766,707</u>
1,399,960	19,493,220	86,522,000	186,864,059
208,973	208,333	57,043,000	70,776,985
12,436,162	2,952,171	-	43,423,091
-	411,686	22,941,000	35,795,205
13,026,695	14,971,901	5,326,000	410,158,402
-	10,526,259	21,341,000	279,622,326
<u>27,071,790</u>	<u>48,563,570</u>	<u>193,173,000</u>	<u>1,026,640,068</u>
10,892,445	41,781,117	693,822,000	884,037,488
22,562,482	80,715,178	-	188,406,472
467,486,778	688,330,000	-	1,543,445,381
-	-	-	156,503,688
1,781,214	78,822,630	368,043,000	4,177,694,620
<u>502,722,919</u>	<u>889,648,925</u>	<u>1,061,865,000</u>	<u>6,950,087,649</u>
29,615,029	30,830,005	159,954,000	417,260,164
<u>559,409,738</u>	<u>969,042,500</u>	<u>1,414,992,000</u>	<u>8,393,987,881</u>
22,668,372	111,924,761	36,858,000	757,984,001
-	27,804,390	-	47,973,704
34,600,691	79,372,390	-	1,154,110,527
1,355,329	6,506,314	-	7,863,598,771
(29,357,242)	(82,878,153)	(532,459,000)	542,111,823
<u>\$ 29,267,150</u>	<u>\$ 142,729,702</u>	<u>\$ (495,601,000)</u>	<u>\$ 10,365,778,826</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Casino Reinvestment Development Authority</u>	<u>Higher Education Student Assistance Authority</u>	<u>New Jersey Economic Development Authority</u>
Expenses	\$ 91,595,956	\$ 1,666,582,720	\$ 318,344,280
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	37,172,109	8,952,332	31,909,242
Operating grants and contributions	32,376,090	190,654,543	272,650,844
Capital grants and contributions	<u>-</u>	<u>2,514,412,648</u>	<u>-</u>
Net (Expense) Revenue	<u>(22,047,757)</u>	<u>1,047,436,803</u>	<u>(13,784,194)</u>
General Revenue			
Payments from State	<u>-</u>	<u>-</u>	<u>44,145,976</u>
Total General Revenue	<u>-</u>	<u>-</u>	<u>44,145,976</u>
Change in Net Position	(22,047,757)	1,047,436,803	30,361,782
Net Position - Beginning of Year	<u>414,832,221</u>	<u>6,241,073,726</u>	<u>508,858,603</u>
Net Position - End of Year	<u>\$ 392,784,464</u>	<u>\$ 7,288,510,529</u>	<u>\$ 539,220,385</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>
\$ 2,526,995	\$ 3,264,000	\$ 215,319,000	\$ 8,020,029
3,218,653	3,920,000	151,018,000	5,889,594
757,286	62,000	88,913,000	632,714
-	-	-	-
<u>1,448,944</u>	<u>718,000</u>	<u>24,612,000</u>	<u>(1,497,721)</u>
-	-	-	119,850,955
-	-	-	119,850,955
1,448,944	718,000	24,612,000	118,353,234
<u>4,574,536</u>	<u>7,023,000</u>	<u>1,114,362,000</u>	<u>889,670,032</u>
<u>\$ 6,023,480</u>	<u>\$ 7,741,000</u>	<u>\$ 1,138,974,000</u>	<u>\$ 1,008,023,266</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, 2021

	<u>New Jersey Redevelopment Authority</u>	<u>New Jersey Sports and Exposition Authority</u>	<u>New Jersey Water Supply Authority</u>
Expenses	\$ 2,442,777	\$ 69,053,625	\$ 20,711,181
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	270,939	31,581,187	32,782,194
Operating grants and contributions	5,303,952	-	387,834
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>
Net (Expense) Revenue	<u>3,132,114</u>	<u>(37,472,438)</u>	<u>12,458,847</u>
General Revenue			
Payments from State	<u>-</u>	<u>11,500,000</u>	<u>-</u>
Total General Revenue	<u>-</u>	<u>11,500,000</u>	<u>-</u>
Change in Net Position	3,132,114	(25,972,438)	12,458,847
Net Position - Beginning of Year	<u>31,581,568</u>	<u>177,351,293</u>	<u>109,554,466</u>
Net Position - End of Year	<u>\$ 34,713,682</u>	<u>\$ 151,378,855</u>	<u>\$ 122,013,313</u>

<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 60,161,575	\$ 128,659,279	\$ 895,353,000	\$ 3,482,034,417
22,516,806	112,560,132	593,675,000	1,035,466,188
5,313,486	1,609,699	187,516,000	786,177,448
959,245	10,224,110	19,332,000	2,544,928,003
<u>(31,372,038)</u>	<u>(4,265,338)</u>	<u>(94,830,000)</u>	<u>884,537,222</u>
<u>34,264,224</u>	-	<u>87,867,000</u>	<u>297,628,155</u>
<u>34,264,224</u>	-	<u>87,867,000</u>	<u>297,628,155</u>
2,892,186	(4,265,338)	(6,963,000)	1,182,165,377
<u>26,374,964</u>	<u>146,995,040</u>	<u>(488,638,000)</u>	<u>9,183,613,449</u>
<u>\$ 29,267,150</u>	<u>\$ 142,729,702</u>	<u>\$ (495,601,000)</u>	<u>\$ 10,365,778,826</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES
JUNE 30, 2021

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 25,509,000	\$ 188,948,895	\$ 68,735,100
Investments	85,930,000	90,309,847	31,584,196
Receivables, net of allowances for uncollectibles			
Federal government	-	4,966,176	5,618,677
Loans	770,000	795,051	827,960
Mortgages	-	-	-
Other	25,395,000	10,824,873	27,016,724
Due from external parties	-	5,862,828	3,986,902
Other	5,794,000	3,585,958	2,598,590
Total Current Assets	<u>143,398,000</u>	<u>305,293,628</u>	<u>140,368,149</u>
Noncurrent Assets			
Investments	74,677,000	2,639,067	172,926,233
Receivables, net of allowances for uncollectibles			
Loans	1,340,000	915,348	987,994
Mortgages	-	-	-
Other	-	-	3,961,052
Capital assets - nondepreciated	37,032,000	42,189,914	56,991,829
Capital assets - depreciated, net	615,096,000	526,795,591	834,189,381
Other	1,593,000	983,351	308,704
Total Noncurrent Assets	<u>729,738,000</u>	<u>573,523,271</u>	<u>1,069,365,193</u>
Deferred Outflows of Resources	<u>139,841,000</u>	<u>35,085,383</u>	<u>27,287,208</u>
Total Assets and Deferred Outflows of Resources	<u>1,012,977,000</u>	<u>913,902,282</u>	<u>1,237,020,550</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	18,346,000	12,323,637	23,367,685
Due to external parties	-	-	-
Interest payable	-	4,452,714	9,028,856
Unearned revenue	5,633,000	8,473,916	11,505,741
Current portion of long-term obligations	2,648,000	12,658,944	15,860,333
Other	10,228,000	4,665,655	10,466,673
Total Current Liabilities	<u>36,855,000</u>	<u>42,574,866</u>	<u>70,229,288</u>
Noncurrent Liabilities			
Net pension liability	210,300,000	110,154,773	187,893,082
Installment obligations, net	-	-	-
Other	365,827,000	290,781,374	374,763,519
Total Noncurrent Liabilities	<u>576,127,000</u>	<u>400,936,147</u>	<u>562,656,601</u>
Deferred Inflows of Resources	<u>51,162,000</u>	<u>78,330,130</u>	<u>211,166,224</u>
Total Liabilities and Deferred Inflows of Resources	<u>664,144,000</u>	<u>521,841,143</u>	<u>844,052,113</u>
NET POSITION			
Net investment in capital assets	294,602,000	247,106,881	306,879,888
Restricted for:			
Capital projects	552,000	26,509,154	-
Debt service	25,000	-	22,944,507
Other purposes	52,697,000	97,749,801	90,661,549
Unrestricted	<u>957,000</u>	<u>20,695,303</u>	<u>(27,517,507)</u>
Total Net Position	<u>\$ 348,833,000</u>	<u>\$ 392,061,139</u>	<u>\$ 392,968,437</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>
\$ 57,104,007	\$ 113,329,000	\$ 85,140,000	\$ 115,796,786	\$ 9,267,029
34,304,158	47,518,000	16,868,000	85,476,586	13,071,571
1,221,396	25,130,000	-	8,646,305	2,051,237
-	126,000	157,000	-	255,544
-	76,000	-	-	-
8,974,849	7,163,000	4,165,000	47,764,855	5,737,692
-	8,892,000	-	-	-
2,551,851	2,347,000	280,000	32,841,659	1,929,419
<u>104,156,261</u>	<u>204,581,000</u>	<u>106,610,000</u>	<u>290,526,191</u>	<u>32,312,492</u>
4,890,151	181,129,000	25,786,000	185,523,929	181,386,941
262,364	43,000	-	2,408,338	934,555
-	2,565,000	-	800,000	-
2,256,348	745,000	1,178,000	6,984,287	6,778,741
42,678,669	33,652,000	40,965,000	126,019,475	86,591,763
237,858,945	471,608,000	290,573,000	826,394,529	405,668,806
1,008,811	754,000	132,000	342,775,667	9,041,532
<u>288,955,288</u>	<u>690,496,000</u>	<u>358,634,000</u>	<u>1,490,906,225</u>	<u>690,402,338</u>
<u>26,639,384</u>	<u>23,871,000</u>	<u>14,198,000</u>	<u>53,375,803</u>	<u>49,811,430</u>
<u>419,750,933</u>	<u>918,948,000</u>	<u>479,442,000</u>	<u>1,834,808,219</u>	<u>772,526,260</u>
11,779,979	35,391,000	14,455,000	81,297,327	17,634,801
-	1,706,000	-	-	-
3,875,500	5,766,000	-	-	-
32,961,589	23,860,000	6,392,000	28,348,285	5,431,323
1,871,521	7,469,000	9,513,000	25,296,171	9,292,549
9,684,083	9,069,000	2,936,000	782,449	5,005,269
<u>60,172,672</u>	<u>83,261,000</u>	<u>33,296,000</u>	<u>135,724,232</u>	<u>37,363,942</u>
129,668,959	135,400,000	87,622,000	269,832,080	180,521,899
-	-	-	741,153,297	-
<u>220,651,084</u>	<u>349,932,000</u>	<u>213,286,000</u>	<u>20,154,613</u>	<u>394,270,150</u>
<u>350,320,043</u>	<u>485,332,000</u>	<u>300,908,000</u>	<u>1,031,139,990</u>	<u>574,792,049</u>
<u>32,585,866</u>	<u>36,715,000</u>	<u>20,530,000</u>	<u>207,650,338</u>	<u>47,688,201</u>
<u>443,078,581</u>	<u>605,308,000</u>	<u>354,734,000</u>	<u>1,374,514,560</u>	<u>659,844,192</u>
87,250,367	163,548,000	120,084,000	190,531,541	101,058,516
-	2,365,000	42,199,000	-	-
4,119,284	3,005,000	-	26,309,983	9,040,619
26,062,666	153,451,000	29,426,000	250,969,404	57,250,081
(140,759,965)	(8,729,000)	(67,001,000)	(7,517,269)	(54,667,148)
<u>\$ (23,327,648)</u>	<u>\$ 313,640,000</u>	<u>\$ 124,708,000</u>	<u>\$ 460,293,659</u>	<u>\$ 112,682,068</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
JUNE 30, 2021

	Thomas Edison State University	The William Paterson University of New Jersey	Total Non-Major Colleges and Universities
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 22,515,615	\$ 48,199,305	\$ 734,544,737
Investments	27,989,473	83,944,003	516,995,834
Receivables, net of allowances for uncollectibles			
Federal government	511,524	3,124,689	51,270,004
Loans	-	26,064	2,957,619
Mortgages	-	-	76,000
Other	5,250,515	17,070,283	159,362,791
Due from external parties	-	-	18,741,730
Other	681,550	27,997,105	80,607,132
Total Current Assets	<u>56,948,677</u>	<u>180,361,449</u>	<u>1,564,555,847</u>
Noncurrent Assets			
Investments	9,504,364	-	838,462,685
Receivables, net of allowances for uncollectibles			
Loans	-	299,735	7,191,334
Mortgages	-	-	3,365,000
Other	97,011	-	22,000,439
Capital assets - nondepreciated	6,130,647	19,583,714	491,835,011
Capital assets - depreciated, net	59,663,300	370,597,758	4,638,445,310
Other	-	-	356,597,065
Total Noncurrent Assets	<u>75,395,322</u>	<u>390,481,207</u>	<u>6,357,896,844</u>
Deferred Outflows of Resources	<u>8,897,946</u>	<u>23,450,712</u>	<u>402,457,866</u>
Total Assets and Deferred Outflows of Resources	<u>141,241,945</u>	<u>594,293,368</u>	<u>8,324,910,557</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	8,852,523	12,429,386	235,877,338
Due to external parties	-	-	1,706,000
Interest payable	-	3,460,572	26,583,642
Unearned revenue	4,375,684	17,978,307	144,959,845
Current portion of long-term obligations	1,300,039	8,579,559	94,489,116
Other	4,818	5,447,412	58,289,359
Total Current Liabilities	<u>14,533,064</u>	<u>47,895,236</u>	<u>561,905,300</u>
Noncurrent Liabilities			
Net pension liability	64,763,241	150,571,753	1,526,727,787
Installment obligations, net	-	183,386,822	924,540,119
Other	6,581,986	2,781,940	2,239,029,666
Total Noncurrent Liabilities	<u>71,345,227</u>	<u>336,740,515</u>	<u>4,690,297,572</u>
Deferred Inflows of Resources	<u>16,518,607</u>	<u>38,774,081</u>	<u>741,120,447</u>
Total Liabilities and Deferred Inflows of Resources	<u>102,396,898</u>	<u>423,409,832</u>	<u>5,993,323,319</u>
NET POSITION			
Net investment in capital assets	65,056,195	214,690,253	1,790,807,641
Restricted for:			
Capital projects	-	-	71,625,154
Debt service	-	7,920,000	73,364,393
Other purposes	4,118,705	37,050,766	799,436,972
Unrestricted	<u>(30,329,853)</u>	<u>(88,777,483)</u>	<u>(403,646,922)</u>
Total Net Position	<u>\$ 38,845,047</u>	<u>\$ 170,883,536</u>	<u>\$ 2,331,587,238</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, 2021**

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
Expenses	\$ 250,642,000	\$ 250,516,520	\$ 459,465,356
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	123,321,000	128,448,997	231,165,485
Operating grants and contributions	97,193,000	172,515,400	229,526,041
Capital grants and contributions	<u>761,000</u>	<u>73,735</u>	<u>307,777</u>
Net (Expense) Revenue	<u>(29,367,000)</u>	<u>50,521,612</u>	<u>1,533,947</u>
General Revenue			
Payments from State	<u>28,708,000</u>	<u>33,092,000</u>	<u>47,155,000</u>
Total General Revenue	<u>28,708,000</u>	<u>33,092,000</u>	<u>47,155,000</u>
Change in Net Position	(659,000)	83,613,612	48,688,947
Net Position - Beginning of Year	<u>349,492,000</u>	<u>308,447,527</u>	<u>344,279,490</u>
Net Position - End of Year	<u><u>\$ 348,833,000</u></u>	<u><u>\$ 392,061,139</u></u>	<u><u>\$ 392,968,437</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>
\$ 217,695,582	\$ 444,758,000	\$ 147,308,000	\$ 609,446,682	\$ 233,846,338
132,824,233	154,480,000	92,011,000	428,611,221	116,295,050
68,804,929	300,580,000	52,273,000	197,921,719	156,477,631
225,163	765,000	159,000	25,727,585	1,024,984
<u>(15,841,257)</u>	<u>11,067,000</u>	<u>(2,865,000)</u>	<u>42,813,843</u>	<u>39,951,327</u>
<u>26,692,000</u>	<u>40,376,000</u>	<u>16,638,000</u>	<u>85,694,362</u>	<u>24,366,000</u>
<u>26,692,000</u>	<u>40,376,000</u>	<u>16,638,000</u>	<u>85,694,362</u>	<u>24,366,000</u>
10,850,743	51,443,000	13,773,000	128,508,205	64,317,327
<u>(34,178,391)</u>	<u>262,197,000</u>	<u>110,935,000</u>	<u>331,785,454</u>	<u>48,364,741</u>
<u>\$ (23,327,648)</u>	<u>\$ 313,640,000</u>	<u>\$ 124,708,000</u>	<u>\$ 460,293,659</u>	<u>\$ 112,682,068</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Thomas Edison State University</u>	<u>The William Paterson University of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
Expenses	\$ 96,775,248	\$ 227,989,554	\$ 2,938,443,280
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	46,037,673	91,902,741	1,545,097,400
Operating grants and contributions	47,041,405	125,665,815	1,447,998,940
Capital grants and contributions	-	11,607	29,055,851
Net (Expense) Revenue	<u>(3,696,170)</u>	<u>(10,409,391)</u>	<u>83,708,911</u>
General Revenue			
Payments from State	<u>11,561,951</u>	<u>32,240,000</u>	<u>346,523,313</u>
Total General Revenue	<u>11,561,951</u>	<u>32,240,000</u>	<u>346,523,313</u>
Change in Net Position	7,865,781	21,830,609	430,232,224
Net Position - Beginning of Year	<u>30,979,266</u>	<u>149,052,927</u>	<u>1,901,355,014</u>
Net Position - End of Year	<u>\$ 38,845,047</u>	<u>\$ 170,883,536</u>	<u>\$ 2,331,587,238</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.

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.

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 five 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 five 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. Of the amount authorized pursuant to this act, not more than five percent shall be utilized for administrative costs of the fund.

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. Of the amount authorized pursuant to this act, not more than five percent shall be utilized for administrative costs of the fund.

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 - 1981 Hazardous Discharge Fund (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 - 1986 Hazardous Discharge Fund (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, Innovation 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.

72G - New Jersey COVID-19 State Emergency Fund (P.L. 2020, c.60)

An amount of \$9.9 billion of General Obligation bonds was authorized for the purpose of responding to the fiscal exigencies caused by the COVID-19 Pandemic; authorizing the Governor to apply for and receive federal stimulus loans for the benefit of the State; authorizing the issuance of refunding bonds; and providing the ways and means to pay and discharge the principal of and interest on the bonds. In November 2020, the State issued \$3.7 billion General Obligation bonds. Pursuant to P.L. 2021, c.60, total sale proceeds of \$4.3 billion were transferred to the General Fund, and remaining authorized amounts expired on June 30, 2021.

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.

72J - New Jersey Debt Defeasance and Prevention Fund (P.L. 2021, c.125)

An amount of \$3.7 billion was credited from the General Fund to the New Jersey Debt Defeasance and Prevention Fund; \$2.5 billion was appropriated for retiring and defeasing State debt and \$1.2 billion was appropriated for funding certain capital construction projects.

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.

587 - New Jersey Library Construction Fund (P.L. 2017, c.149)

An amount of \$125 million of General Obligation bonds was authorized, the proceeds of which are to be allocated as grants for the costs of public library projects, such as the establishment and construction of public libraries and the expansion and construction of additional facilities at, and the acquisition of additional and upgraded equipment for, existing public libraries.

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.

588 - Securing Our Children's Future Fund (P.L. 2018, c.119)

An amount of \$500 million of General Obligation bonds was authorized, specifically dedicated to the cost of providing grants to schools, school districts, county vocational school districts, and county colleges.

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.

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.

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.

721 - Cannabis Regulatory, Enforcement Assistance and Marketplace Modernization Fund (P.L. 2021, c.16)

This fund accounts for all fees and penalties collected by the commission, and all tax revenues on retail sales of cannabis items, as well as tax revenues collected pursuant to the provisions of P.L. 2009, c.307, except for amounts credited to the Property Tax Reform Account in the Property Tax Relief Fund pursuant to Section 1 of Article VIII of the NJ Constitution. Monies in the fund, other than any monies derived from the Social Equity Excise fee, shall be appropriated annually with a minimum of 70 percent of all tax revenues on retail sales of cannabis to be appropriated for investments in municipalities defined as "impact zones", and the remainder of monies in the fund shall be appropriated by the legislature to: oversee development, regulation, enforcement associated with personal use of cannabis; to reimburse county or municipality training expenses; or to further investments. Remaining monies in the fund shall be deposited in the General Fund.

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 monies 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.

71I - 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.

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

This program helps meet the dental expenses for eligible state employees, retirees, and their dependents. 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.

Retirees who participate in the State Health Benefit 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.

798 - Disciplinary Oversight Committee Fund (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.

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, 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.

72H - Health Insurance Affordability Fund (P.L. 2020, c.61)

This fund shall be the repository for monies collected to be used for the purposes of increasing affordability in the individual and small group markets and to provide greater access of health insurance to the uninsured, expanding eligibility, or modifying the definition of affordability in those markets. This should occur through subsidies, reinsurance, tax policies, outreach and enrollment efforts, buy-in programs, or any other efforts that can increase affordability for small employers and individual policyholders.

72D - Health Insurance Exchange Trust Fund (P.L. 2019, c.141)

This fund shall be the repository of any federal financial assistance available, other monies received as grants or otherwise appropriated, and monthly assessments to each individual health benefits plan sold in the individual market. The assessment shall be paid by the carrier and shall be used only for the purpose of supporting the exchange through initial start-up costs associated with establishment of the exchange, exchange operation, outreach, enrollment, and other means of supporting the exchange, including any efforts that can increase market stabilization and that may result in a net benefit to policy holders.

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.

72B - Judiciary Electronic Payment Service Fees Fund (N.J.S.A. 2B:1-5)

The purpose of the fund is to serve as a repository for the collection and disbursement of service charges and other costs assessed and collected by the Administrative Office of the Courts on payments of civil and criminal fines and penalties and other judicially imposed financial obligations by electronic methods deemed feasible by the Supreme Court including, but not necessarily limited to, credit and debit cards. These monies are separate and distinct from those charges or costs assessed and collected on behalf of municipal and joint municipal courts.

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.

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.

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.

72E - New Jersey Health Insurance Premium Security Fund (P.L. 2018, c.24)

This fund shall be the repository for monies collected in order to stabilize or reduce premiums in the individual health insurance market by providing reinsurance payments to health insurance carriers with respect to claims for eligible individuals. Funding sources include: assessments of taxpayer Shared Responsibility Payments, State appropriations, federal grant payments, and accrued investment earnings.

799 - New Jersey Lawyers' Assistance Program Fund (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.

72F - Plug-in Electric Vehicle Incentive Fund (P.L. 2019, c.362)

This fund is to be administered by the Board of Public Utilities and shall be credited with \$30 million of moneys received from the societal benefits charge, moneys made available pursuant to the Regional Greenhouse Gas Initiative, and any moneys appropriated by the Legislature. These receipts are used for establishing incentives related to plug-in electric vehicles.

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.

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.

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.

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.

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.

72W - Volkswagen Mitigation Fund (case 3:16-cv-00295-CRB)

The Volkswagen Mitigation Fund is the result of the nationwide settlement between the Volkswagen Corporation and the United States. The State of New Jersey will receive \$72.2 million as part of this settlement, which will aid in providing environmental justice to communities that are disproportionately impacted by pollution and the resulting health impacts.

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.

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.

Custodial 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.

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.

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

The Dental Expense Plan (DEP) is offered to local employees whose employers have elected to participate. This program helps meet the dental expenses for eligible local employees, retirees, and their dependents. The DEP is a self-insured indemnity plan. Included are full coverage of eligible diagnostic and preventive services and substantial benefits for covered restorative 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.

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.

71S - Prevailing Wage Fund (P.L. 1999, c.238)

This fund was established to collect wage settlements from employers of construction industry workers laboring on public works who violate State labor laws and regulations concerning wages, unemployment and temporary disability insurance, workers' compensation insurance, and the payment of payroll taxes of the New Jersey Prevailing Wage Act and the Public Works Contractor Registration Act.

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 Benefit Program. Also, local employees are eligible for the PDP coverage after 60 days of employment.

71R - Wage and Hour Fund (N.J.S.A. 34:11-57)

This fund was established to collect wage settlements from most general employers (other than employers covered under the Prevailing Wage Act) who are deemed to have violated one or more of the various components of the New Jersey Wage and Hour Law. The back wage collection is then disbursed to the employees who are entitled to receive the wages.

71U - Wage and Hour Suspense Fund (N.J.S.A. 34:11-57)

This fund was established to collect wage settlements from any employers (including public works) who are deemed to violate State labor laws and regulations concerning various components of the New Jersey Wage and Hour Law. Once the violation is identified, the funds will be transferred into either the Prevailing Wage Fund, the Wage and Hour Fund, or the Wage Collection Fund, whichever is appropriate. In addition, any fees or penalties assessed to a respective employer will be deposited into this fund and then transferred directly to the General Fund.

71T - Wage Collection Fund (N.J.S.A. 34:11-57)

If an investigation of an employee's claim against either a general employer or a public works employer fails to reach a conclusive result, an additional hearing is conducted. If the additional hearing results in a favorable outcome for the employee, back wages are collected and deposited into this fund and payment is later made to the appropriate claimant.

Pension Trust Funds

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 CPFPPF is an obligation of the State.

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 percent), Public Employees' Retirement System (21.0 percent), and Police and Firemen's Retirement System (1.2 percent) 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.

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