

*Combining
Financial Statements
and
Schedules*

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2024**

	<u>General Fund</u>	<u>Building Our Future Fund</u>	<u>Clean Waters Fund</u>
ASSETS			
Cash and cash equivalents	\$ 148,012,819	\$ 100	\$ 47,374
Investments	23,272,620,210	19,973,061	17,005
Receivables, net of allowances for uncollectibles			
Federal government	1,342,064,034	-	-
Departmental accounts	3,098,406,101	-	-
Loans	201,527,183	-	-
Other	85,177,578	-	-
Due from other funds	1,596,959,346	-	-
Advances	-	-	-
Other	8,276,101	-	-
Total Assets	<u>\$ 29,753,043,372</u>	<u>\$ 19,973,161</u>	<u>\$ 64,379</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 3,085,262,386	\$ -	\$ -
Unearned revenue	3,727,421,328	-	-
Due to other funds	4,971,965,591	1,090,605	908
Refunds payable	377,482,236	-	-
Other	49,110,337	-	-
Total Liabilities	<u>12,211,241,878</u>	<u>1,090,605</u>	<u>908</u>
Deferred Inflows of Resources	<u>191,622,372</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	1,292,422,049	18,882,556	63,471
Committed	6,917,633,714	-	-
Unassigned	9,140,123,359	-	-
Total Fund Balances	<u>17,350,179,122</u>	<u>18,882,556</u>	<u>63,471</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 29,753,043,372</u>	<u>\$ 19,973,161</u>	<u>\$ 64,379</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>	<u>1992 Dam Restoration and Clean Waters Trust Fund</u>
\$ 100	\$ 131,751	\$ 1,000	\$ 100
66,059	64,672,296	5,280,938	17,883,615
-	-	-	-
-	-	-	-
-	33,085,871	-	1,541,781
-	188,777	-	12,848
-	167,968	-	-
-	-	-	-
-	-	-	-
<u>\$ 66,159</u>	<u>\$ 98,246,663</u>	<u>\$ 5,281,938</u>	<u>\$ 19,438,344</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
103,529	-	282,097	-
-	-	-	-
-	-	-	-
<u>103,529</u>	<u>-</u>	<u>282,097</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	98,246,663	4,999,841	19,438,344
-	-	-	-
<u>(37,370)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(37,370)</u>	<u>98,246,663</u>	<u>4,999,841</u>	<u>19,438,344</u>
<u>\$ 66,159</u>	<u>\$ 98,246,663</u>	<u>\$ 5,281,938</u>	<u>\$ 19,438,344</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2024**

	1989 Development Potential Bank Transfer Fund	Developmental Disabilities Waiting List Reduction Fund	Dredging and Containment Facility Fund
ASSETS			
Cash and cash equivalents	\$ 100	\$ 100	\$ 66
Investments	54,772	1,550,448	5,703,448
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 54,872</u>	<u>\$ 1,550,548</u>	<u>\$ 5,703,514</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	4,910	83,466	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>4,910</u>	<u>83,466</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	49,962	1,467,082	5,703,514
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>49,962</u>	<u>1,467,082</u>	<u>5,703,514</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 54,872</u>	<u>\$ 1,550,548</u>	<u>\$ 5,703,514</u>

<u>1996 Economic Development Site Fund</u>	<u>Emergency Services Fund</u>	<u>1996 Environmental Cleanup Fund</u>	<u>1995 Farmland Preservation Fund</u>
\$ 100	\$ 5,000	\$ 15,000	\$ 100
496,268	2,325,690	25,375,522	400,716
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	205,715	-	-
-	-	-	-
-	-	-	-
<u>\$ 496,368</u>	<u>\$ 2,536,405</u>	<u>\$ 25,390,522</u>	<u>\$ 400,816</u>
\$ -	\$ -	\$ 39,638	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>39,638</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
496,368	-	25,350,884	400,816
-	2,536,405	-	-
-	-	-	-
<u>496,368</u>	<u>2,536,405</u>	<u>25,350,884</u>	<u>400,816</u>
<u>\$ 496,368</u>	<u>\$ 2,536,405</u>	<u>\$ 25,390,522</u>	<u>\$ 400,816</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2024**

	<u>2007 Farmland Preservation Fund</u>	<u>2009 Farmland Preservation Fund</u>	<u>2007 Green Acres Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 5,000	\$ 19,405
Investments	7,172,458	3,338,457	4,184,373
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	3,568,340
Other	-	-	7,800
Due from other funds	-	-	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 7,172,458</u>	<u>\$ 3,343,457</u>	<u>\$ 7,779,918</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 46,510	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	60,000
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>46,510</u>	<u>-</u>	<u>60,000</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	7,125,948	3,343,457	7,719,918
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>7,125,948</u>	<u>3,343,457</u>	<u>7,719,918</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,172,458</u>	<u>\$ 3,343,457</u>	<u>\$ 7,779,918</u>

<u>2009 Green Acres Fund</u>	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>	<u>1986 Hazardous Discharge Fund</u>
\$ 50,100	\$ 171,876	\$ 100	\$ 10,000
17,059,241	14,442,413	191,054	1,677,994
-	-	-	-
-	27,302	-	-
3,098,422	4,604,305	-	-
10,976	10,218	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 20,218,739</u>	<u>\$ 19,256,114</u>	<u>\$ 191,154</u>	<u>\$ 1,687,994</u>
\$ -	\$ 3,125	\$ -	\$ -
-	-	-	-
110,000	418,615	10,205	-
-	-	-	-
-	-	-	-
<u>110,000</u>	<u>421,740</u>	<u>10,205</u>	<u>-</u>
-	-	-	-
-	-	-	-
20,108,739	18,834,374	180,949	1,687,994
-	-	-	-
-	-	-	-
<u>20,108,739</u>	<u>18,834,374</u>	<u>180,949</u>	<u>1,687,994</u>
<u>\$ 20,218,739</u>	<u>\$ 19,256,114</u>	<u>\$ 191,154</u>	<u>\$ 1,687,994</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2024**

	Higher Education Facility Renovation and Rehabilitation Fund	1992 Historic Preservation Fund	1995 Historic Preservation Fund
ASSETS			
Cash and cash equivalents	\$ 100	\$ 100	\$ 1,000
Investments	160,970	35,204	64,613
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Advances	-	-	-
Other	-	-	-
Total Assets	\$ 161,070	\$ 35,304	\$ 65,613
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	-	-	-
Deferred Inflows of Resources	-	-	-
Fund Balances			
Nonspendable	-	-	-
Restricted	161,070	35,304	65,613
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	161,070	35,304	65,613
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 161,070	\$ 35,304	\$ 65,613

<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>
\$ 100 1,074,304	\$ 100 1,932,473	\$ 100 4,703,679	\$ 200 5,800,466	\$ 36 39,957
-	-	-	-	-
-	-	-	-	-
-	-	470,000	822,159	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,074,404</u>	<u>1,932,573</u>	<u>5,173,779</u>	<u>6,622,825</u>	<u>39,993</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	309,841	2,134
-	-	-	-	-
-	-	-	-	-
-	-	-	309,841	2,134
-	-	-	-	-
-	-	-	-	-
1,074,404	1,932,573	5,173,779	6,312,984	37,859
-	-	-	-	-
<u>1,074,404</u>	<u>1,932,573</u>	<u>5,173,779</u>	<u>6,312,984</u>	<u>37,859</u>
<u>\$ 1,074,404</u>	<u>\$ 1,932,573</u>	<u>\$ 5,173,779</u>	<u>\$ 6,622,825</u>	<u>\$ 39,993</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2024**

	<u>1996 Lake Restoration Fund</u>	<u>Long Term Obligation and Capital Expenditure Fund</u>	<u>Mortgage Assistance Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ -	\$ 100
Investments	1,704,795	-	9,288,985
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	488,118
Other	-	-	21,354
Due from other funds	-	1,289,870	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 1,704,895</u>	<u>\$ 1,289,870</u>	<u>\$ 9,798,557</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	519,132
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>519,132</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	1,704,895	-	9,279,425
Committed	-	1,289,870	-
Unassigned	-	-	-
Total Fund Balances	<u>1,704,895</u>	<u>1,289,870</u>	<u>9,279,425</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,704,895</u>	<u>\$ 1,289,870</u>	<u>\$ 9,798,557</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>	<u>New Jersey Federal-State Rural Rehabilitation Fund</u>
\$ 100 576,368	\$ 100 4,499,859	\$ 2,500 29,240,372	\$ - -	\$ 100 819,689
-	-	-	-	-
-	-	-	-	-
-	-	110,405	-	-
-	-	-	4,047,742,643	-
-	-	-	601,408,241	-
-	-	-	-	-
<u>\$ 576,468</u>	<u>\$ 4,499,959</u>	<u>\$ 29,353,277</u>	<u>\$ 4,649,150,884</u>	<u>\$ 819,789</u>
\$ -	\$ -	\$ 10,000	\$ 697,709	\$ -
-	-	-	-	-
30,788	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>30,788</u>	<u>-</u>	<u>10,000</u>	<u>697,709</u>	<u>-</u>
-	-	-	-	-
-	-	20,000,000	-	-
545,680	4,499,959	-	-	-
-	-	9,343,277	4,648,453,175	819,789
-	-	-	-	-
<u>545,680</u>	<u>4,499,959</u>	<u>29,343,277</u>	<u>4,648,453,175</u>	<u>819,789</u>
<u>\$ 576,468</u>	<u>\$ 4,499,959</u>	<u>\$ 29,353,277</u>	<u>\$ 4,649,150,884</u>	<u>\$ 819,789</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2024**

	<u>1989 New Jersey Green Acres Fund</u>	<u>1992 New Jersey Green Acres Fund</u>	<u>1995 New Jersey Green Acres Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ 101	\$ 100
Investments	1,012,694	471,955	48,276
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 1,012,794</u>	<u>\$ 472,056</u>	<u>\$ 48,376</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	1,012,794	472,056	48,376
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>1,012,794</u>	<u>472,056</u>	<u>48,376</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,012,794</u>	<u>\$ 472,056</u>	<u>\$ 48,376</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>	<u>New Jersey Local Development Financing Fund</u>
\$ 18,983 29,201,067	\$ 16,444 6,024,445	\$ 1,000 11,924,071	\$ 10,000 82,564,312	\$ - 49,845,397
-	-	-	-	-
-	-	8,892	-	-
3,970,844	2,034,268	1,716,468	-	6,108,939
19,256	3,354	8,341	-	41,472
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 33,210,150</u>	<u>\$ 8,078,511</u>	<u>\$ 13,658,772</u>	<u>\$ 82,574,312</u>	<u>\$ 55,995,808</u>
\$ 476,591	\$ -	\$ 1,000,000	\$ 14,877	\$ 37,500
-	-	-	-	-
199,645	-	229,253	5,333,521	-
-	-	-	-	-
-	-	-	-	-
<u>676,236</u>	<u>-</u>	<u>1,229,253</u>	<u>5,348,398</u>	<u>37,500</u>
-	-	-	-	-
-	-	-	-	-
32,533,914	8,078,511	12,429,519	77,225,914	55,958,308
-	-	-	-	-
-	-	-	-	-
<u>32,533,914</u>	<u>8,078,511</u>	<u>12,429,519</u>	<u>77,225,914</u>	<u>55,958,308</u>
<u>\$ 33,210,150</u>	<u>\$ 8,078,511</u>	<u>\$ 13,658,772</u>	<u>\$ 82,574,312</u>	<u>\$ 55,995,808</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2024**

	Pinelands Infrastructure Trust Fund	Resource Recovery and Solid Waste Disposal Facility Fund	Securing Our Children's Future Fund
ASSETS			
Cash and cash equivalents	\$ 100	\$ 100	\$ 20,000
Investments	16,060,755	579,266	387,600,309
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	7,248
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 16,060,855</u>	<u>\$ 579,366</u>	<u>\$ 387,627,557</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 5,485,112
Unearned revenue	-	-	-
Due to other funds	-	-	22,962,450
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>28,447,562</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	16,060,855	579,366	359,179,995
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>16,060,855</u>	<u>579,366</u>	<u>359,179,995</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 16,060,855</u>	<u>\$ 579,366</u>	<u>\$ 387,627,557</u>

<u>Shore Protection Fund</u>	<u>Social Impact Investment 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>
\$ 100 1,075,376	\$ 100 20,816,073	\$ 5,003 203,151	\$ - 670,721	\$ 1,000 928,840
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,372,404
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 1,075,476</u>	<u>\$ 20,816,173</u>	<u>\$ 208,154</u>	<u>\$ 670,721</u>	<u>\$ 2,302,244</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
57,214	-	11,154	-	-
-	-	-	-	-
-	-	-	-	-
<u>57,214</u>	<u>-</u>	<u>11,154</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	416,073	-
1,018,262	-	197,000	-	2,302,244
-	20,816,173	-	254,648	-
-	-	-	-	-
<u>1,018,262</u>	<u>20,816,173</u>	<u>197,000</u>	<u>670,721</u>	<u>2,302,244</u>
<u>\$ 1,075,476</u>	<u>\$ 20,816,173</u>	<u>\$ 208,154</u>	<u>\$ 670,721</u>	<u>\$ 2,302,244</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2024**

	Unclaimed Personal Property Trust Fund	Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund	1992 Wastewater Treatment Fund
ASSETS			
Cash and cash equivalents	\$ -	\$ 10,000	\$ 100
Investments	573,369,771	18,014,645	9,812,779
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	6,419,277	35,371,266
Other	-	-	-
Due from other funds	56,311	-	-
Advances	-	-	-
Other	-	-	-
Total Assets	<u>\$ 573,426,082</u>	<u>\$ 24,443,922</u>	<u>\$ 45,184,145</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 233,230,224	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	11,110,683	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>244,340,907</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	24,443,922	45,184,145
Committed	329,085,175	-	-
Unassigned	-	-	-
Total Fund Balances	<u>329,085,175</u>	<u>24,443,922</u>	<u>45,184,145</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 573,426,082</u>	<u>\$ 24,443,922</u>	<u>\$ 45,184,145</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	\$ -	\$ 148,558,460
836,134	8,379,905	87,488,790	-	24,831,356,504
-	-	-	-	1,342,064,034
-	-	-	-	3,098,442,295
-	35,434,855	78,569,017	-	420,203,517
-	-	-	-	85,612,379
-	-	-	(4,092,388,257)	1,554,040,844
-	-	-	-	601,408,241
-	-	-	-	8,276,101
<u>\$ 836,236</u>	<u>\$ 43,814,860</u>	<u>\$ 166,057,907</u>	<u>\$ (4,092,388,257)</u>	<u>\$ 32,089,962,375</u>
\$ -	\$ -	\$ 378,500	\$ -	\$ 3,326,682,172
-	-	-	-	3,727,421,328
44,663	-	-	(4,092,388,257)	922,552,147
-	-	-	-	377,482,236
-	-	-	-	49,110,337
<u>44,663</u>	<u>-</u>	<u>378,500</u>	<u>(4,092,388,257)</u>	<u>8,403,248,220</u>
-	-	-	-	191,622,372
-	-	-	-	20,416,073
791,573	43,814,860	165,679,407	-	2,404,357,495
-	-	-	-	11,930,232,226
-	-	-	-	9,140,085,989
<u>791,573</u>	<u>43,814,860</u>	<u>165,679,407</u>	<u>-</u>	<u>23,495,091,783</u>
<u>\$ 836,236</u>	<u>\$ 43,814,860</u>	<u>\$ 166,057,907</u>	<u>\$ (4,092,388,257)</u>	<u>\$ 32,089,962,375</u>

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>General Fund</u>	<u>Building Our Future Fund</u>	<u>Clean Waters Fund</u>
REVENUES			
Taxes	\$ 26,698,781,241	\$ -	\$ -
Federal and other grants	25,579,758,801	-	-
Licenses and fees	1,470,981,982	-	-
Services and assessments	2,949,512,530	-	-
Component Units and Port Authority	485,728,680	-	-
Investment earnings	1,139,591,427	1,090,605	908
Other	1,943,631,755	-	-
Total Revenues	<u>60,267,986,416</u>	<u>1,090,605</u>	<u>908</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	4,247,268,386	-	-
Physical and mental health	23,032,877,863	-	-
Educational, cultural, and intellectual development	12,827,619,591	1,518,514	-
Community development and environmental management	2,829,820,805	-	-
Economic planning, development, and security	7,824,727,853	-	-
Transportation programs	786,969,128	-	-
Government direction, management, and control	5,565,747,868	-	-
Special government services	517,887,933	-	-
Capital Outlay	230,312,326	-	-
Debt Service:			
Principal	374,345,000	-	-
Interest	181,432,710	-	-
Total Expenditures	<u>58,419,009,463</u>	<u>1,518,514</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,848,976,953</u>	<u>(427,909)</u>	<u>908</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	515,743,040	-	-
Refunding bonds issued	445,745,000	-	-
Premiums/discounts	55,516,976	-	-
Payment to bond escrow agents	(474,038,604)	-	-
Transfers from other funds	2,527,617,812	-	-
Transfers to other funds	(4,953,872,689)	(1,090,605)	(908)
Total other financing sources (uses)	<u>(1,883,288,465)</u>	<u>(1,090,605)</u>	<u>(908)</u>
Net Change in Fund Balance	(34,311,512)	(1,518,514)	-
Fund Balances - July 1, 2023, as previously reported	17,384,490,634	20,401,070	63,471
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2023, as restated	<u>17,384,490,634</u>	<u>20,401,070</u>	<u>63,471</u>
Fund Balances - June 30, 2024	<u>\$ 17,350,179,122</u>	<u>\$ 18,882,556</u>	<u>\$ 63,471</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>	<u>1992 Dam Restoration and Clean Waters Trust Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
3,529	3,313,742	282,097	928,964
-	578,151	-	32,293
<u>3,529</u>	<u>3,891,893</u>	<u>282,097</u>	<u>961,257</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	87,032	-	78,917
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	87,032	-	78,917
<u>3,529</u>	<u>3,804,861</u>	<u>282,097</u>	<u>882,340</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(3,529)	-	(282,097)	-
<u>(3,529)</u>	<u>-</u>	<u>(282,097)</u>	<u>-</u>
-	3,804,861	-	882,340
(37,370)	94,441,802	4,999,841	18,556,004
-	-	-	-
<u>(37,370)</u>	<u>94,441,802</u>	<u>4,999,841</u>	<u>18,556,004</u>
<u>\$ (37,370)</u>	<u>\$ 98,246,663</u>	<u>\$ 4,999,841</u>	<u>\$ 19,438,344</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, 2024

	1989 Development Potential Bank Transfer Fund	Developmental Disabilities Waiting List Reduction Fund	Dredging and Containment Facility Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	3,183	83,466	297,056
Other	-	-	-
Total Revenues	<u>3,183</u>	<u>83,466</u>	<u>297,056</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	20,378	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>20,378</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(17,195)</u>	<u>83,466</u>	<u>297,056</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(4,910)	(83,466)	-
Total other financing sources (uses)	<u>(4,910)</u>	<u>(83,466)</u>	<u>-</u>
Net Change in Fund Balance	<u>(22,105)</u>	<u>-</u>	<u>297,056</u>
Fund Balances - July 1, 2023, as previously reported	72,067	1,467,082	5,406,458
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2023, as restated	<u>72,067</u>	<u>1,467,082</u>	<u>5,406,458</u>
Fund Balances - June 30, 2024	<u>\$ 49,962</u>	<u>\$ 1,467,082</u>	<u>\$ 5,703,514</u>

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>2007 Farmland Preservation Fund</u>	<u>2009 Farmland Preservation Fund</u>	<u>2007 Green Acres Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	377,455	221,858	237,393
Other	-	-	64,628
Total Revenues	<u>377,455</u>	<u>221,858</u>	<u>302,021</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	141,109	1,161,108	903,069
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>141,109</u>	<u>1,161,108</u>	<u>903,069</u>
Excess (deficiency) of revenues over expenditures	<u>236,346</u>	<u>(939,250)</u>	<u>(601,048)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	(60,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(60,000)</u>
Net Change in Fund Balance	<u>236,346</u>	<u>(939,250)</u>	<u>(661,048)</u>
Fund Balances - July 1, 2023, as previously reported	6,889,602	4,282,707	8,380,966
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2023, as restated	<u>6,889,602</u>	<u>4,282,707</u>	<u>8,380,966</u>
Fund Balances - June 30, 2024	<u>\$ 7,125,948</u>	<u>\$ 3,343,457</u>	<u>\$ 7,719,918</u>

<u>2009 Green Acres Fund</u>	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>	<u>1986 Hazardous Discharge Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
937,397	903,905	10,205	87,463
50,263	38,889	-	-
<u>987,660</u>	<u>942,794</u>	<u>10,205</u>	<u>87,463</u>
-	-	-	-
-	-	-	-
-	-	-	-
1,216,850	4,867,356	-	-
-	-	-	-
-	-	-	-
79,224	-	-	79,224
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,296,074</u>	<u>4,867,356</u>	<u>-</u>	<u>79,224</u>
<u>(308,414)</u>	<u>(3,924,562)</u>	<u>10,205</u>	<u>8,239</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>(110,000)</u>	<u>(418,615)</u>	<u>(10,205)</u>	<u>-</u>
<u>(110,000)</u>	<u>(418,615)</u>	<u>(10,205)</u>	<u>-</u>
<u>(418,414)</u>	<u>(4,343,177)</u>	<u>-</u>	<u>8,239</u>
20,527,153	23,177,551	180,949	1,679,755
-	-	-	-
<u>20,527,153</u>	<u>23,177,551</u>	<u>180,949</u>	<u>1,679,755</u>
<u>\$ 20,108,739</u>	<u>\$ 18,834,374</u>	<u>\$ 180,949</u>	<u>\$ 1,687,994</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, 2024

	Higher Education Facility Renovation and Rehabilitation Fund	1992 Historic Preservation Fund	1995 Historic Preservation Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	8,384	1,833	3,365
Other	-	-	-
Total Revenues	<u>8,384</u>	<u>1,833</u>	<u>3,365</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>8,384</u>	<u>1,833</u>	<u>3,365</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>8,384</u>	<u>1,833</u>	<u>3,365</u>
Fund Balances - July 1, 2023, as previously reported	152,686	33,471	62,248
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2023, as restated	<u>152,686</u>	<u>33,471</u>	<u>62,248</u>
Fund Balances - June 30, 2024	<u>\$ 161,070</u>	<u>\$ 35,304</u>	<u>\$ 65,613</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
55,954	102,070	244,984	309,841	2,134
-	-	-	-	-
<u>55,954</u>	<u>102,070</u>	<u>244,984</u>	<u>309,841</u>	<u>2,134</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	46,352	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	46,352	-	-	-
-	-	-	-	-
<u>55,954</u>	<u>55,718</u>	<u>244,984</u>	<u>309,841</u>	<u>2,134</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	(309,841)	(2,134)
-	-	-	(309,841)	(2,134)
<u>55,954</u>	<u>55,718</u>	<u>244,984</u>	-	-
1,018,450	1,876,855	4,928,795	6,312,984	37,859
-	-	-	-	-
<u>1,018,450</u>	<u>1,876,855</u>	<u>4,928,795</u>	<u>6,312,984</u>	<u>37,859</u>
<u>\$ 1,074,404</u>	<u>\$ 1,932,573</u>	<u>\$ 5,173,779</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, 2024

	<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	88,792	-	497,778
Other	-	-	21,354
Total Revenues	<u>88,792</u>	<u>-</u>	<u>519,132</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	(133,223)
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>(133,223)</u>
Excess (deficiency) of revenues over expenditures	<u>88,792</u>	<u>-</u>	<u>652,355</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	(519,132)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(519,132)</u>
Net Change in Fund Balance	<u>88,792</u>	<u>-</u>	<u>133,223</u>
Fund Balances - July 1, 2023, as previously reported	1,616,103	1,289,870	9,146,202
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2023, as restated	<u>1,616,103</u>	<u>1,289,870</u>	<u>9,146,202</u>
Fund Balances - June 30, 2024	<u>\$ 1,704,895</u>	<u>\$ 1,289,870</u>	<u>\$ 9,279,425</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>	<u>New Jersey Federal-State Rural Rehabilitation Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
30,788	234,368	1,492,541	3,562,869	42,692
-	-	-	-	-
<u>30,788</u>	<u>234,368</u>	<u>1,492,541</u>	<u>3,562,869</u>	<u>42,692</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	16,769,660	-
-	-	-	-	-
-	-	-	-	-
-	-	-	222,881,817	-
-	-	290,093	391,917,765	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	290,093	631,569,242	-
<u>30,788</u>	<u>234,368</u>	<u>1,202,448</u>	<u>(628,006,373)</u>	<u>42,692</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	2,189,000	-	-
<u>(30,788)</u>	<u>-</u>	<u>-</u>	<u>(130,119,851)</u>	<u>-</u>
<u>(30,788)</u>	<u>-</u>	<u>2,189,000</u>	<u>(130,119,851)</u>	<u>-</u>
-	234,368	3,391,448	(758,126,224)	42,692
545,680	4,265,591	25,951,829	5,083,272,986	777,097
-	-	-	323,306,413	-
<u>545,680</u>	<u>4,265,591</u>	<u>25,951,829</u>	<u>5,406,579,399</u>	<u>777,097</u>
<u>\$ 545,680</u>	<u>\$ 4,499,959</u>	<u>\$ 29,343,277</u>	<u>\$ 4,648,453,175</u>	<u>\$ 819,789</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, 2024

	<u>1989 New Jersey Green Acres Fund</u>	<u>1992 New Jersey Green Acres Fund</u>	<u>1995 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	52,745	24,581	2,515
Other	-	-	-
Total Revenues	<u>52,745</u>	<u>24,581</u>	<u>2,515</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>52,745</u>	<u>24,581</u>	<u>2,515</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	52,745	24,581	2,515
Fund Balances - July 1, 2023, as previously reported	960,049	447,475	45,861
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2023, as restated	<u>960,049</u>	<u>447,475</u>	<u>45,861</u>
Fund Balances - June 30, 2024	<u>\$ 1,012,794</u>	<u>\$ 472,056</u>	<u>\$ 48,376</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>	<u>New Jersey Local Development Financing Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,550,208	305,650	672,657	5,333,521	2,509,944
66,384	24,140	33,628	-	346,596
<u>1,616,592</u>	<u>329,790</u>	<u>706,285</u>	<u>5,333,521</u>	<u>2,856,540</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,135,318	40,582	2,679,799	28,249,980	-
-	-	-	-	277,357
-	-	-	-	-
-	-	-	979,506	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,135,318</u>	<u>40,582</u>	<u>2,679,799</u>	<u>29,229,486</u>	<u>277,357</u>
<u>(518,726)</u>	<u>289,208</u>	<u>(1,973,514)</u>	<u>(23,895,965)</u>	<u>2,579,183</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(199,645)	-	(229,253)	(5,333,521)	-
<u>(199,645)</u>	<u>-</u>	<u>(229,253)</u>	<u>(5,333,521)</u>	<u>-</u>
(718,371)	289,208	(2,202,767)	(29,229,486)	2,579,183
33,252,285	7,789,303	14,632,286	106,455,400	53,379,125
-	-	-	-	-
<u>33,252,285</u>	<u>7,789,303</u>	<u>14,632,286</u>	<u>106,455,400</u>	<u>53,379,125</u>
<u>\$ 32,533,914</u>	<u>\$ 8,078,511</u>	<u>\$ 12,429,519</u>	<u>\$ 77,225,914</u>	<u>\$ 55,958,308</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, 2024

	<u>Pinelands Infrastructure Trust Fund</u>	<u>Resource Recovery and Solid Waste Disposal Facility Fund</u>	<u>Securing Our Children's Future Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	836,943	30,170	22,460,136
Other	-	-	-
Total Revenues	<u>836,943</u>	<u>30,170</u>	<u>22,460,136</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	63,635,489
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	98,508	-	6,380,458
Special government services	-	-	3,823,609
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>98,508</u>	<u>-</u>	<u>73,839,556</u>
Excess (deficiency) of revenues over expenditures	<u>738,435</u>	<u>30,170</u>	<u>(51,379,420)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	-	(22,962,450)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(22,962,450)</u>
Net Change in Fund Balance	<u>738,435</u>	<u>30,170</u>	<u>(74,341,870)</u>
Fund Balances - July 1, 2023, as previously reported	15,322,420	549,196	433,521,865
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2023, as restated	<u>15,322,420</u>	<u>549,196</u>	<u>433,521,865</u>
Fund Balances - June 30, 2024	<u>\$ 16,060,855</u>	<u>\$ 579,366</u>	<u>\$ 359,179,995</u>

<u>Shore Protection Fund</u>	<u>Social Impact Investment 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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
57,214	891,173	11,154	34,934	48,269
-	-	-	-	-
<u>57,214</u>	<u>891,173</u>	<u>11,154</u>	<u>34,934</u>	<u>48,269</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	2,151	-	-
-	-	-	-	-
-	75,000	-	-	38,120
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	75,000	2,151	-	38,120
<u>57,214</u>	<u>816,173</u>	<u>9,003</u>	<u>34,934</u>	<u>10,149</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(57,214)	-	(11,154)	-	-
<u>(57,214)</u>	<u>-</u>	<u>(11,154)</u>	<u>-</u>	<u>-</u>
-	816,173	(2,151)	34,934	10,149
1,018,262	20,000,000	199,151	635,787	2,292,095
-	-	-	-	-
<u>1,018,262</u>	<u>20,000,000</u>	<u>199,151</u>	<u>635,787</u>	<u>2,292,095</u>
<u>\$ 1,018,262</u>	<u>\$ 20,816,173</u>	<u>\$ 197,000</u>	<u>\$ 670,721</u>	<u>\$ 2,302,244</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, 2024

	Unclaimed Personal Property Trust Fund	Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund	1992 Wastewater Treatment Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	38,448,417	930,567	500,876
Other	188,137,513	5,609	-
Total Revenues	<u>226,585,930</u>	<u>936,176</u>	<u>500,876</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	3,730,008	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>3,730,008</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>222,855,922</u>	<u>936,176</u>	<u>500,876</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Refunding bonds issued	-	-	-
Premiums/discounts	-	-	-
Payment to bond escrow agents	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(220,687,715)	-	-
Total other financing sources (uses)	<u>(220,687,715)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	2,168,207	936,176	500,876
Fund Balances - July 1, 2023, as previously reported	326,916,968	23,507,746	44,683,269
Restatement, correction of an error	-	-	-
Fund Balances - July 1, 2023, as restated	<u>326,916,968</u>	<u>23,507,746</u>	<u>44,683,269</u>
Fund Balances - June 30, 2024	<u>\$ 329,085,175</u>	<u>\$ 24,443,922</u>	<u>\$ 45,184,145</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>
\$ -	\$ -	\$ -	\$ -	\$ 26,698,781,241
-	-	-	-	25,579,758,801
-	-	-	-	1,470,981,982
-	-	-	-	2,949,512,530
-	-	-	-	485,728,680
44,663	427,454	4,532,551	-	1,236,245,708
-	-	-	-	2,133,031,203
<u>44,663</u>	<u>427,454</u>	<u>4,532,551</u>	<u>-</u>	<u>60,554,040,145</u>
-	-	-	-	4,247,268,386
-	-	-	-	23,032,877,863
-	-	-	-	12,937,793,234
-	-	784,200	-	2,843,943,097
-	-	-	-	7,825,051,562
-	-	-	-	1,009,850,945
-	-	178,608	-	5,969,614,760
-	-	-	-	521,711,542
-	-	-	-	230,312,326
-	-	-	-	374,345,000
-	-	-	-	181,432,710
-	-	962,808	-	59,174,201,425
<u>44,663</u>	<u>427,454</u>	<u>3,569,743</u>	<u>-</u>	<u>1,379,838,720</u>
-	-	-	-	515,743,040
-	-	-	-	445,745,000
-	-	-	-	55,516,976
-	-	-	-	(474,038,604)
-	-	-	-	2,275,165,967
(44,663)	-	-	(254,640,845)	(5,081,803,540)
<u>(44,663)</u>	<u>-</u>	<u>-</u>	<u>254,640,845</u>	<u>(2,263,671,161)</u>
-	427,454	3,569,743	-	(883,832,441)
791,573	43,387,406	162,109,664	-	24,055,617,811
-	-	-	-	323,306,413
<u>791,573</u>	<u>43,387,406</u>	<u>162,109,664</u>	<u>-</u>	<u>24,378,924,224</u>
<u>\$ 791,573</u>	<u>\$ 43,814,860</u>	<u>\$ 165,679,407</u>	<u>\$ -</u>	<u>\$ 23,495,091,783</u>

**STATE OF NEW JERSEY
BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2024**

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 133,831,423	\$ 40,852	\$ 133,872,275
Investments	8,021,679,345	18,124,560	8,039,803,905
Receivables, net of allowances for uncollectibles			
Federal government	424,577,028	140,889,247	565,466,275
Departmental accounts	541,761,042	-	541,761,042
Loans	1,534,102,387	-	1,534,102,387
Other	933,889,281	11,420,107	945,309,388
Due from other funds	676,614,895	158,951,604	835,566,499
Other	25,768	-	25,768
Total Assets	<u>\$ 12,266,481,169</u>	<u>\$ 329,426,370</u>	<u>\$ 12,595,907,539</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 1,473,962,368	\$ 283,600,990	\$ 1,757,563,358
Unearned revenue	257,670,892	-	257,670,892
Due to other funds	1,635,483,587	29,549,996	1,665,033,583
Other	5,512,708	-	5,512,708
Total Liabilities	<u>3,372,629,555</u>	<u>313,150,986</u>	<u>3,685,780,541</u>
Deferred Inflows of Resources	<u>136,033,531</u>	<u>-</u>	<u>136,033,531</u>
Fund Balances			
Restricted	6,514,594,757	11,128,829	6,525,723,586
Committed	2,243,223,326	5,146,555	2,248,369,881
Total Fund Balances	<u>8,757,818,083</u>	<u>16,275,384</u>	<u>8,774,093,467</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 12,266,481,169</u>	<u>\$ 329,426,370</u>	<u>\$ 12,595,907,539</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, 2024

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
REVENUES			
Taxes	\$ 2,151,878,609	\$ -	\$ 2,151,878,609
Federal and other grants	459,708,968	1,217,169,211	1,676,878,179
Licenses and fees	160,915,636	-	160,915,636
Services and assessments	2,231,991,088	-	2,231,991,088
Component Units and Port Authority	3,688,626	-	3,688,626
Investment earnings	432,256,168	956,243	433,212,411
Contributions	630,960,949	-	630,960,949
Other	774,591,429	-	774,591,429
Total Revenues	<u>6,845,991,473</u>	<u>1,218,125,454</u>	<u>8,064,116,927</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	131,207,998	23,832	131,231,830
Physical and mental health	38,085,317	(364,938)	37,720,379
Educational, cultural, and intellectual development	798,195,284	-	798,195,284
Community development and environmental management	170,906,876	2,793,238	173,700,114
Economic planning, development, and security	2,421,487,891	-	2,421,487,891
Transportation programs	5,726,771	2,910,641,693	2,916,368,464
Government direction, management, and control	3,326,821,787	20,138	3,326,841,925
Special government services	176,479	-	176,479
Debt Service:			
Principal	1,203,857,302	-	1,203,857,302
Interest	939,402,765	-	939,402,765
Total Expenditures	<u>9,035,868,470</u>	<u>2,913,113,963</u>	<u>11,948,982,433</u>
Excess (deficiency) of revenues over expenditures	<u>(2,189,876,997)</u>	<u>(1,694,988,509)</u>	<u>(3,884,865,506)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	1,250,000,000	-	1,250,000,000
Premiums/discounts	69,033,254	-	69,033,254
Transfers from other funds	5,356,032,795	1,692,972,482	7,049,005,277
Transfers to other funds	(3,977,488,394)	(433,245)	(3,977,921,639)
Total Other Financing Sources (Uses)	<u>2,697,577,655</u>	<u>1,692,539,237</u>	<u>4,390,116,892</u>
Net Change in Fund Balance	507,700,658	(2,449,272)	505,251,386
Fund Balances - July 1, 2023 (Restated)	<u>8,250,117,425</u>	<u>18,724,656</u>	<u>8,268,842,081</u>
Fund Balances - June 30, 2024	<u>\$ 8,757,818,083</u>	<u>\$ 16,275,384</u>	<u>\$ 8,774,093,467</u>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024**

	<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	\$ 79,896	\$ 163,961	\$ 100
Investments	8,297,847	47,513	508,947
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	15,217	-
Due from other funds	1,833,333	41,410,379	3,476,977
Other	-	-	-
Total Assets	<u>\$ 10,211,076</u>	<u>\$ 41,637,070</u>	<u>\$ 3,986,024</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 787,900	\$ 41,452,537	\$ 3,321,687
Unearned revenue	-	-	-
Due to other funds	1,885,192	184,533	664,337
Other	-	-	-
Total Liabilities	<u>2,673,092</u>	<u>41,637,070</u>	<u>3,986,024</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	7,537,984	-	-
Total Fund Balances	<u>7,537,984</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,211,076</u>	<u>\$ 41,637,070</u>	<u>\$ 3,986,024</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	\$ 4,180	\$ 4,816
817,470	8,528,170	2,953,292	1,157,703
-	-	-	-
-	-	-	-
-	-	-	-
-	-	31,894	-
7,633,103	1,527,483	-	-
-	-	-	-
<u>\$ 8,450,673</u>	<u>\$ 10,055,753</u>	<u>\$ 2,989,366</u>	<u>\$ 1,162,519</u>
\$ 8,450,673	\$ 4,247,326	\$ 1,035,636	\$ -
-	-	-	-
-	5,808,427	-	-
-	-	-	-
<u>8,450,673</u>	<u>10,055,753</u>	<u>1,035,636</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
-	-	1,953,730	1,162,519
-	-	1,953,730	1,162,519
<u>\$ 8,450,673</u>	<u>\$ 10,055,753</u>	<u>\$ 2,989,366</u>	<u>\$ 1,162,519</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2024**

	<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	\$ 5,001	\$ 5,796	\$ 50,250
Investments	3,614,187	47,452,044	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	273,292	-	2,211,797
Loans	-	-	-
Other	-	-	-
Due from other funds	343	60,712,526	6,387,587
Other	-	-	-
Total Assets	<u>\$ 3,892,823</u>	<u>\$ 108,170,366</u>	<u>\$ 8,649,634</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 13,194	\$ 166,427	\$ 8,649,634
Unearned revenue	-	-	-
Due to other funds	400,000	14,680,469	-
Other	-	-	-
Total Liabilities	<u>413,194</u>	<u>14,846,896</u>	<u>8,649,634</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	3,479,629	93,323,470	-
Total Fund Balances	<u>3,479,629</u>	<u>93,323,470</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,892,823</u>	<u>\$ 108,170,366</u>	<u>\$ 8,649,634</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>
\$ -	\$ 1,000	\$ 10,000	\$ 10,000
-	120,262	680,509	15,355,164
-	-	-	-
60,855,947	14,393	-	9,376,087
-	-	-	-
-	-	-	-
787,399	1,801	14,394	-
-	-	-	-
<u>\$ 61,643,346</u>	<u>\$ 137,456</u>	<u>\$ 704,903</u>	<u>\$ 24,741,251</u>
\$ 10,739,674	\$ -	\$ -	\$ -
-	-	-	-
42,092,441	137,456	1,801	6,722,712
-	-	-	-
<u>52,832,115</u>	<u>137,456</u>	<u>1,801</u>	<u>6,722,712</u>
-	-	-	-
-	-	-	18,018,539
8,811,231	-	703,102	-
<u>8,811,231</u>	<u>-</u>	<u>703,102</u>	<u>18,018,539</u>
<u>\$ 61,643,346</u>	<u>\$ 137,456</u>	<u>\$ 704,903</u>	<u>\$ 24,741,251</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2024**

	<u>Clean Communities Account Fund</u>	<u>Clean Energy Fund</u>	<u>Clean Water State Revolving Fund</u>
ASSETS			
Cash and cash equivalents	\$ 654,694	\$ 4,226,648	\$ 1,000
Investments	4,826,666	873,863,241	171,173,714
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	114,889,855	-
Loans	-	-	807,174,601
Other	-	-	131,678
Due from other funds	430,235	-	-
Other	-	-	-
Total Assets	<u>\$ 5,911,595</u>	<u>\$ 992,979,744</u>	<u>\$ 978,480,993</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 200,315,724	\$ -
Unearned revenue	-	-	3,492,600
Due to other funds	-	202,472,967	4,610,808
Other	-	-	-
Total Liabilities	<u>-</u>	<u>402,788,691</u>	<u>8,103,408</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	970,377,585
Committed	5,911,595	590,191,053	-
Total Fund Balances	<u>5,911,595</u>	<u>590,191,053</u>	<u>970,377,585</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,911,595</u>	<u>\$ 992,979,744</u>	<u>\$ 978,480,993</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>
\$ -	\$ 3,164	\$ 463,191	\$ 6,337,018
753,239,583	79,529,655	6,062,265	7,856,762
-	-	-	-
799,587	-	-	1,512,848
-	-	-	-
-	1,352,821	-	-
-	-	-	-
-	-	-	-
<u>\$ 754,039,170</u>	<u>\$ 80,885,640</u>	<u>\$ 6,525,456</u>	<u>\$ 15,706,628</u>
\$ 16,077,762	\$ 10,433,391	\$ 4,788,876	\$ 15,706,628
-	-	-	-
-	-	-	-
-	-	-	-
<u>16,077,762</u>	<u>10,433,391</u>	<u>4,788,876</u>	<u>15,706,628</u>
-	-	-	-
737,961,408	70,452,249	-	-
-	-	1,736,580	-
<u>737,961,408</u>	<u>70,452,249</u>	<u>1,736,580</u>	<u>-</u>
<u>\$ 754,039,170</u>	<u>\$ 80,885,640</u>	<u>\$ 6,525,456</u>	<u>\$ 15,706,628</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2024**

	Drinking Water State Revolving Fund	Emergency Medical Technician Training Fund	Enterprise Zone Assistance Fund
ASSETS			
Cash and cash equivalents	\$ 100	\$ 102,149	\$ 100,000
Investments	144,442,784	4,992,496	205,803,744
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	137,761	-
Loans	390,514,960	-	-
Other	176,412,650	-	-
Due from other funds	-	-	26,959,968
Other	-	-	-
Total Assets	<u>\$ 711,370,494</u>	<u>\$ 5,232,406</u>	<u>\$ 232,863,712</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 155,541	\$ -
Unearned revenue	3,628,292	-	-
Due to other funds	3,995,386	177,196	89,039,550
Other	-	-	-
Total Liabilities	<u>7,623,678</u>	<u>332,737</u>	<u>89,039,550</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	703,746,816	-	-
Committed	-	4,899,669	143,824,162
Total Fund Balances	<u>703,746,816</u>	<u>4,899,669</u>	<u>143,824,162</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 711,370,494</u>	<u>\$ 5,232,406</u>	<u>\$ 232,863,712</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
\$ 100	\$ 100	\$ 198,766	\$ 1,000
176,720,323	3,950,467	46,483,864	2,805,750
-	-	-	-
-	-	22,083	-
-	-	13,640,752	-
-	-	76,420	-
4,057,343	-	-	-
-	-	-	-
<u>\$ 180,777,766</u>	<u>\$ 3,950,567</u>	<u>\$ 60,421,885</u>	<u>\$ 2,806,750</u>
\$ -	\$ -	\$ 1,462	\$ -
-	-	-	-
8,285,621	-	1,717,294	-
-	-	-	-
<u>8,285,621</u>	<u>-</u>	<u>1,718,756</u>	<u>-</u>
-	-	-	-
172,492,145	3,950,567	58,703,129	2,806,750
-	-	-	-
<u>172,492,145</u>	<u>3,950,567</u>	<u>58,703,129</u>	<u>2,806,750</u>
<u>\$ 180,777,766</u>	<u>\$ 3,950,567</u>	<u>\$ 60,421,885</u>	<u>\$ 2,806,750</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2024

	Global Warming Solutions Fund	Gubernatorial Elections Fund	Hazardous Discharge Site Cleanup Fund
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 641,915
Investments	587,232,053	-	409,136,988
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	2,548,790
Loans	-	-	-
Other	-	-	-
Due from other funds	-	391,662	5,950
Other	-	-	-
Total Assets	<u>\$ 587,232,053</u>	<u>\$ 391,662</u>	<u>\$ 412,333,643</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 927,900	\$ -	\$ 2,607,646
Unearned revenue	-	-	-
Due to other funds	1,354,937	-	31,784,835
Other	-	-	-
Total Liabilities	<u>2,282,837</u>	<u>-</u>	<u>34,392,481</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	377,941,162
Committed	584,949,216	391,662	-
Total Fund Balances	<u>584,949,216</u>	<u>391,662</u>	<u>377,941,162</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 587,232,053</u>	<u>\$ 391,662</u>	<u>\$ 412,333,643</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>
\$ 112,771,396	\$ 5,000	\$ 10,000	\$ 100
395,591,707	269,165,714	210,916,117	806,305
-	-	-	-
9,334,101	-	32,935,740	-
-	-	-	-
-	-	-	-
59,326,142	512,868	347,985	-
-	-	-	-
<u>\$ 577,023,346</u>	<u>\$ 269,683,582</u>	<u>\$ 244,209,842</u>	<u>\$ 806,405</u>
\$ -	\$ 48,472,816	\$ -	\$ -
-	-	-	-
553,049,746	53,990,499	60,053,546	-
-	-	-	-
<u>553,049,746</u>	<u>102,463,315</u>	<u>60,053,546</u>	<u>-</u>
-	-	-	-
-	-	-	-
23,973,600	167,220,267	184,156,296	806,405
<u>23,973,600</u>	<u>167,220,267</u>	<u>184,156,296</u>	<u>806,405</u>
<u>\$ 577,023,346</u>	<u>\$ 269,683,582</u>	<u>\$ 244,209,842</u>	<u>\$ 806,405</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2024**

	Lead Hazard Control Assistance Fund	Luxury Tax Development Fund	Luxury Tax Fund
ASSETS			
Cash and cash equivalents	\$ 5,000	\$ 100	\$ 100
Investments	1,984,373	6,533,219	375,611
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	57,041	-	-
Loans	6,149,550	-	-
Other	-	-	-
Due from other funds	201,071	-	8,733,082
Other	-	-	-
Total Assets	<u>\$ 8,397,035</u>	<u>\$ 6,533,319</u>	<u>\$ 9,108,793</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 9,108,793
Unearned revenue	-	-	-
Due to other funds	291,534	-	-
Other	-	-	-
Total Liabilities	<u>291,534</u>	<u>-</u>	<u>9,108,793</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	8,105,501	6,533,319	-
Total Fund Balances	<u>8,105,501</u>	<u>6,533,319</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,397,035</u>	<u>\$ 6,533,319</u>	<u>\$ 9,108,793</u>

<u>Mandatory Continuing Legal Education Fund</u>	<u>Medical Malpractice Self Insurance Fund</u>	<u>New Home Warranty Security Fund</u>	<u>New Jersey Building Authority</u>
\$ 5,698	\$ 119,339	\$ 67,489	\$ 250,000
4,844,620	18,787,416	13,108,931	10,706,152
-	-	-	-
-	4,911,765	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 4,850,318</u>	<u>\$ 23,818,520</u>	<u>\$ 13,176,420</u>	<u>\$ 10,956,152</u>
\$ 270,694	\$ 440,389	\$ -	\$ -
-	-	-	-
-	-	2,234,720	-
-	-	-	-
<u>270,694</u>	<u>440,389</u>	<u>2,234,720</u>	<u>-</u>
-	-	-	-
-	-	-	10,956,152
<u>4,579,624</u>	<u>23,378,131</u>	<u>10,941,700</u>	<u>-</u>
<u>4,579,624</u>	<u>23,378,131</u>	<u>10,941,700</u>	<u>10,956,152</u>
<u>\$ 4,850,318</u>	<u>\$ 23,818,520</u>	<u>\$ 13,176,420</u>	<u>\$ 10,956,152</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2024**

	New Jersey Health Insurance Premium Security Fund	New Jersey Lawyers' Assistance Program Fund	New Jersey Lawyers' Fund for Client Protection
ASSETS			
Cash and cash equivalents	\$ 10,000	\$ 4,892	\$ 2,140,130
Investments	475,314	1,809,815	24,072,650
Receivables, net of allowances for uncollectibles			
Federal government	375,248,977	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	108,655
Due from other funds	96,677,989	-	-
Other	-	-	25,768
Total Assets	<u>\$ 472,412,280</u>	<u>\$ 1,814,707</u>	<u>\$ 26,347,203</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 472,412,280	\$ 413,577	\$ 527,374
Unearned revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>472,412,280</u>	<u>413,577</u>	<u>527,374</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	-	1,401,130	25,819,829
Total Fund Balances	<u>-</u>	<u>1,401,130</u>	<u>25,819,829</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 472,412,280</u>	<u>\$ 1,814,707</u>	<u>\$ 26,347,203</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>	<u>New Jersey Transportation Trust Fund Authority</u>
\$ -	\$ 1,660,697	\$ 445,446	\$ 15,000	\$ 391,939
4,390,756	484,895,142	35,099,942	6,038,155	472,736,622
-	-	-	-	-
1,072	-	36,393	-	-
-	-	-	-	-
-	22,534,092	210,491	-	-
-	-	1,810,507	334,714	335,251,783
-	-	-	-	-
<u>\$ 4,391,828</u>	<u>\$ 509,089,931</u>	<u>\$ 37,602,779</u>	<u>\$ 6,387,869</u>	<u>\$ 808,380,344</u>
\$ 2,202,013	\$ 28,036,414	\$ 3,915	\$ 88,410	\$ 168,378
-	250,000,000	-	-	550,000
168,025	-	18,835,770	-	158,951,604
-	5,512,708	-	-	-
<u>2,370,038</u>	<u>283,549,122</u>	<u>18,839,685</u>	<u>88,410</u>	<u>159,669,982</u>
-	22,533,531	-	-	-
-	203,007,278	-	-	648,710,362
2,021,790	-	18,763,094	6,299,459	-
<u>2,021,790</u>	<u>203,007,278</u>	<u>18,763,094</u>	<u>6,299,459</u>	<u>648,710,362</u>
<u>\$ 4,391,828</u>	<u>\$ 509,089,931</u>	<u>\$ 37,602,779</u>	<u>\$ 6,387,869</u>	<u>\$ 808,380,344</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2024**

	New Jersey Workforce Development Partnership Fund	Opioid Recovery and Remediation Fund	Petroleum Overcharge Reimbursement Fund
ASSETS			
Cash and cash equivalents	\$ 365,643	\$ 100	\$ 100
Investments	278,575,488	151,888,189	895,944
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	50,890,962	-	-
Loans	-	-	-
Other	-	26,937,380	-
Due from other funds	262,536	-	-
Other	-	-	-
Total Assets	<u>\$ 330,094,629</u>	<u>\$ 178,825,669</u>	<u>\$ 896,044</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 783,407	\$ 133,333	\$ -
Unearned revenue	-	-	-
Due to other funds	148,548,823	-	45,000
Other	-	-	-
Total Liabilities	<u>149,332,230</u>	<u>133,333</u>	<u>45,000</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	180,762,399	178,692,336	-
Committed	-	-	851,044
Total Fund Balances	<u>180,762,399</u>	<u>178,692,336</u>	<u>851,044</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 330,094,629</u>	<u>\$ 178,825,669</u>	<u>\$ 896,044</u>

Plug-in Electric Vehicle Incentive Fund	Pollution Prevention Fund	Real Estate Guaranty Fund	Remediation Guarantee Fund	Resource Recovery Investment Tax Fund
\$ 100	\$ 10,000	\$ 100	\$ 152,811	\$ 100
28,688,358	5,644,511	1,851,723	57,344,872	668,242
-	-	-	-	-
-	1,331,817	-	-	-
-	-	-	-	-
-	-	-	-	-
43,250	-	271,174	445,703	-
-	-	-	-	-
<u>\$ 28,731,708</u>	<u>\$ 6,986,328</u>	<u>\$ 2,122,997</u>	<u>\$ 57,943,386</u>	<u>\$ 668,342</u>
\$ -	\$ -	\$ -	\$ 163,163	\$ -
-	-	-	-	-
-	901,288	-	-	-
-	-	-	-	-
-	901,288	-	163,163	-
-	-	-	-	-
-	-	-	57,780,223	-
28,731,708	6,085,040	2,122,997	-	668,342
28,731,708	6,085,040	2,122,997	57,780,223	668,342
<u>\$ 28,731,708</u>	<u>\$ 6,986,328</u>	<u>\$ 2,122,997</u>	<u>\$ 57,943,386</u>	<u>\$ 668,342</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2024**

	<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	\$ 13,983	\$ 11,926	\$ 100
Investments	5,333,779	11,616,990	1,181,283
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	9,873	160,161	-
Other	-	-	-
Total Assets	<u>\$ 5,357,635</u>	<u>\$ 11,789,077</u>	<u>\$ 1,181,383</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 269,173	\$ -
Unearned revenue	-	-	-
Due to other funds	2,125,119	-	-
Other	-	-	-
Total Liabilities	<u>2,125,119</u>	<u>269,173</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	3,232,516	11,519,904	1,181,383
Total Fund Balances	<u>3,232,516</u>	<u>11,519,904</u>	<u>1,181,383</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,357,635</u>	<u>\$ 11,789,077</u>	<u>\$ 1,181,383</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>
\$ -	\$ 43,530	\$ 56,925	\$ 330	\$ 205,343
125,326,618	415,657,053	-	3,870,676	37,826,056
2,497,995	-	46,830,056	-	-
217,559,776	-	-	-	451
-	-	-	-	-
6,711,401	15,939,640	5,088,584	-	-
1,388,345	4,069,913	-	-	6,745,788
-	-	-	-	-
<u>\$ 353,484,135</u>	<u>\$ 435,710,136</u>	<u>\$ 51,975,565</u>	<u>\$ 3,871,006</u>	<u>\$ 44,777,638</u>
\$ 111,903,743	\$ 103,271,054	\$ 45,104,694	\$ -	\$ 76,205
-	-	-	-	-
64,689,817	9,239,857	6,870,871	210,272	34,489,816
-	-	-	-	-
<u>176,593,560</u>	<u>112,510,911</u>	<u>51,975,565</u>	<u>210,272</u>	<u>34,566,021</u>
-	-	-	-	-
176,890,575	323,199,225	-	-	-
-	-	-	3,660,734	10,211,617
<u>176,890,575</u>	<u>323,199,225</u>	<u>-</u>	<u>3,660,734</u>	<u>10,211,617</u>
<u>\$ 353,484,135</u>	<u>\$ 435,710,136</u>	<u>\$ 51,975,565</u>	<u>\$ 3,871,006</u>	<u>\$ 44,777,638</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2024**

	<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	\$ 625,581	\$ 1,254,964	\$ -
Investments	314,904,747	46,942,622	283,706,000
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	14,377,350	-
Loans	-	-	-
Other	-	-	113,500,000
Due from other funds	-	351,624	-
Other	-	-	-
Total Assets	<u>\$ 315,530,328</u>	<u>\$ 62,926,560</u>	<u>\$ 397,206,000</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 307,091,918	\$ 469,283	\$ 24,000
Unearned revenue	-	-	-
Due to other funds	-	10,812,786	-
Other	-	-	-
Total Liabilities	<u>307,091,918</u>	<u>11,282,069</u>	<u>24,000</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>113,500,000</u>
Fund Balances			
Restricted	-	51,644,491	283,682,000
Committed	8,438,410	-	-
Total Fund Balances	<u>8,438,410</u>	<u>51,644,491</u>	<u>283,682,000</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 315,530,328</u>	<u>\$ 62,926,560</u>	<u>\$ 397,206,000</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
\$ 100	\$ 151	\$ 11,865	\$ -	\$ -
49,357	1,119,153	3,620,285	1,212,517	99,450,259
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	26,010	-	-	6,100,000
2,831,058	-	-	-	1,132,085
-	-	-	-	-
<u>\$ 2,880,515</u>	<u>\$ 1,145,314</u>	<u>\$ 3,632,150</u>	<u>\$ 1,212,517</u>	<u>\$ 106,682,344</u>
\$ 2,775,120	\$ 146,924	\$ -	\$ 61,351	\$ -
-	-	-	-	-
105,395	-	-	55,104	11,848,287
-	-	-	-	-
<u>2,880,515</u>	<u>146,924</u>	<u>-</u>	<u>116,455</u>	<u>11,848,287</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	998,390	3,632,150	1,096,062	94,834,057
-	998,390	3,632,150	1,096,062	94,834,057
<u>\$ 2,880,515</u>	<u>\$ 1,145,314</u>	<u>\$ 3,632,150</u>	<u>\$ 1,212,517</u>	<u>\$ 106,682,344</u>

(Continued on next page)

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2024**

	Unemployment Compensation Interest Repayment Fund	Universal Services Fund	Vietnam Veterans' Memorial Fund
ASSETS			
Cash and cash equivalents	\$ -	\$ 100,000	\$ 100
Investments	1,440,094	140,087,679	11,166
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	727	14,295,874	-
Loans	-	-	-
Other	-	18,830,227	-
Due from other funds	3,118	-	73,643
Other	-	-	-
Total Assets	<u>\$ 1,443,939</u>	<u>\$ 173,313,780</u>	<u>\$ 84,909</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 9,382,787	\$ 84,909
Unearned revenue	-	-	-
Due to other funds	-	78,548,374	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>87,931,161</u>	<u>84,909</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	1,443,939	85,382,619	-
Total Fund Balances	<u>1,443,939</u>	<u>85,382,619</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,443,939</u>	<u>\$ 173,313,780</u>	<u>\$ 84,909</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	\$ 10,000	\$ 133,831,423
44,595,831	1,526,236	420,711,833	5,939,760	8,021,679,345
-	-	-	-	424,577,028
-	5,900	-	3,379,633	541,761,042
-	223,214	316,399,310	-	1,534,102,387
-	-	539,882,121	-	933,889,281
-	-	-	-	676,614,895
-	-	-	-	25,768
<u>\$ 44,595,831</u>	<u>\$ 1,755,450</u>	<u>\$ 1,276,993,364</u>	<u>\$ 9,329,393</u>	<u>\$ 12,266,481,169</u>
\$ 94,614	\$ -	\$ 102,019	\$ -	\$ 1,473,962,368
-	-	-	-	257,670,892
-	-	-	3,401,372	1,635,483,587
-	-	-	-	5,512,708
<u>94,614</u>	<u>-</u>	<u>102,019</u>	<u>3,401,372</u>	<u>3,372,629,555</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,033,531</u>
-	-	1,276,891,345	5,928,021	6,514,594,757
44,501,217	1,755,450	-	-	2,243,223,326
<u>44,501,217</u>	<u>1,755,450</u>	<u>1,276,891,345</u>	<u>5,928,021</u>	<u>8,757,818,083</u>
<u>\$ 44,595,831</u>	<u>\$ 1,755,450</u>	<u>\$ 1,276,993,364</u>	<u>\$ 9,329,393</u>	<u>\$ 12,266,481,169</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, 2024

	<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	\$ -	\$ 14,885,869
Federal and other grants	-	-	-
Licenses and fees	1,344,999	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	470,018	19,732	71,697
Contributions	-	816,684	-
Other	-	-	-
Total Revenues	<u>12,815,017</u>	<u>836,416</u>	<u>14,957,566</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	1,699,930	-	-
Physical and mental health	10,744,532	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	14,957,566
Transportation programs	-	-	-
Government direction, management, and control	-	243,546,621	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>12,444,462</u>	<u>243,546,621</u>	<u>14,957,566</u>
Excess (deficiency) of revenues over expenditures	<u>370,555</u>	<u>(242,710,205)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	-	242,710,205	-
Transfers to other funds	(1,301,905)	-	-
Total Other Financing Sources (Uses)	<u>(1,301,905)</u>	<u>242,710,205</u>	<u>-</u>
Net Change in Fund Balance	<u>(931,350)</u>	<u>-</u>	<u>-</u>
Fund Balances - July 1, 2023	<u>8,469,334</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2024	<u>\$ 7,537,984</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>
\$ 24,132,036	\$ -	\$ -	\$ -
-	-	-	-
-	-	2,913,668	-
-	-	-	-
-	-	-	-
60,287	527,533	184,645	60,303
-	-	-	-
-	-	-	16,396
<u>24,192,323</u>	<u>527,533</u>	<u>3,098,313</u>	<u>76,699</u>
-	-	3,304,990	-
-	-	-	-
-	-	-	-
-	-	-	-
24,192,323	527,533	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>24,192,323</u>	<u>527,533</u>	<u>3,304,990</u>	<u>-</u>
-	-	(206,677)	76,699
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	(206,677)	76,699
-	-	2,160,407	1,085,820
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,953,730</u>	<u>\$ 1,162,519</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, 2024

	<u>Body Armor Replacement Fund</u>	<u>Cannabis Regulatory, Enforcement Assistance and Marketplace Modernization Fund</u>	<u>Casino Control Fund</u>
REVENUES			
Taxes	\$ -	\$ 46,572,294	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	14,140,231	69,408,320
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	192,098	1,879,323	-
Contributions	-	-	-
Other	2,983,175	-	-
Total Revenues	<u>3,175,273</u>	<u>62,591,848</u>	<u>69,408,320</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	2,933,783	699,873	62,085,471
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	10,063	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	1,263,168	7,322,849
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>2,943,846</u>	<u>1,963,041</u>	<u>69,408,320</u>
Excess (deficiency) of revenues over expenditures	<u>231,427</u>	<u>60,628,807</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(400,000)	(14,635,485)	-
Total Other Financing Sources (Uses)	<u>(400,000)</u>	<u>(14,635,485)</u>	<u>-</u>
Net Change in Fund Balance	<u>(168,573)</u>	<u>45,993,322</u>	<u>-</u>
Fund Balances - July 1, 2023	<u>3,648,202</u>	<u>47,330,148</u>	<u>-</u>
Fund Balances - June 30, 2024	<u>\$ 3,479,629</u>	<u>\$ 93,323,470</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>
\$ 561,980,912	\$ -	\$ -	\$ -
-	-	-	-
5,916,207	-	-	-
-	-	-	9,351,662
-	-	-	-
14,752,992	7,096	54,575	789,079
-	-	-	-
<u>1,232,332</u>	<u>115,967</u>	<u>845,837</u>	<u>-</u>
<u>583,882,443</u>	<u>123,063</u>	<u>900,412</u>	<u>10,140,741</u>
-	-	1,336,816	-
24,590,018	-	-	-
557,134,024	-	-	-
-	-	-	-
2,516,000	-	-	-
858,793	-	-	-
-	-	-	-
92,000	-	-	-
-	-	-	-
<u>585,190,835</u>	<u>-</u>	<u>1,336,816</u>	<u>-</u>
<u>(1,308,392)</u>	<u>123,063</u>	<u>(436,404)</u>	<u>10,140,741</u>
-	-	-	-
-	-	-	-
123,063	-	-	-
-	(123,063)	-	(6,655,438)
<u>123,063</u>	<u>(123,063)</u>	<u>-</u>	<u>(6,655,438)</u>
(1,185,329)	-	(436,404)	3,485,303
<u>9,996,560</u>	<u>-</u>	<u>1,139,506</u>	<u>14,533,236</u>
<u>\$ 8,811,231</u>	<u>\$ -</u>	<u>\$ 703,102</u>	<u>\$ 18,018,539</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, 2024

	Clean Communities Account Fund	Clean Energy Fund	Clean Water State Revolving Fund
REVENUES			
Taxes	\$ 30,275,505	\$ -	\$ -
Federal and other grants	-	-	49,858,260
Licenses and fees	-	-	-
Services and assessments	-	339,021,054	-
Component Units and Port Authority	-	-	-
Investment earnings	589,186	35,418,685	10,680,893
Contributions	-	-	-
Other	-	40	-
Total Revenues	<u>30,864,691</u>	<u>374,439,779</u>	<u>60,539,153</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	30,750,380	-	12,298,051
Economic planning, development, and security	-	147,542,137	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>30,750,380</u>	<u>147,542,137</u>	<u>12,298,051</u>
Excess (deficiency) of revenues over expenditures	<u>114,311</u>	<u>226,897,642</u>	<u>48,241,102</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	-	-	14,418,330
Transfers to other funds	-	(77,429,717)	(4,259,825)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(77,429,717)</u>	<u>10,158,505</u>
Net Change in Fund Balance	114,311	149,467,925	58,399,607
Fund Balances - July 1, 2023	<u>5,797,284</u>	<u>440,723,128</u>	<u>911,977,978</u>
Fund Balances - June 30, 2024	<u>\$ 5,911,595</u>	<u>\$ 590,191,053</u>	<u>\$ 970,377,585</u>

Contributory Group Insurance Premium Fund	Dental Expense Program Fund - State	Disciplinary Oversight Committee Fund	Division of Motor Vehicles Surcharge Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	13,674,514	-
-	-	-	76,883,949
-	-	-	-
38,755,097	4,297,903	502,433	388,763
114,694,411	63,149,812	-	-
-	17,550	491,523	-
<u>153,449,508</u>	<u>67,465,265</u>	<u>14,668,470</u>	<u>77,272,712</u>
-	-	14,737,246	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
94,996,164	89,372,952	-	77,272,712
-	-	-	-
-	-	-	-
<u>94,996,164</u>	<u>89,372,952</u>	<u>14,737,246</u>	<u>77,272,712</u>
<u>58,453,344</u>	<u>(21,907,687)</u>	<u>(68,776)</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	37,851,535	-	-
-	-	-	-
<u>-</u>	<u>37,851,535</u>	<u>-</u>	<u>-</u>
<u>58,453,344</u>	<u>15,943,848</u>	<u>(68,776)</u>	<u>-</u>
<u>679,508,064</u>	<u>54,508,401</u>	<u>1,805,356</u>	<u>-</u>
<u>\$ 737,961,408</u>	<u>\$ 70,452,249</u>	<u>\$ 1,736,580</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, 2024

	Drinking Water State Revolving Fund	Emergency Medical Technician Training Fund	Enterprise Zone Assistance Fund
REVENUES			
Taxes	\$ -	\$ -	\$ 158,781,674
Federal and other grants	12,685,072	-	-
Licenses and fees	-	-	-
Services and assessments	-	1,502,123	-
Component Units and Port Authority	-	-	-
Investment earnings	8,042,694	274,657	8,962,756
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>20,727,766</u>	<u>1,776,780</u>	<u>167,744,430</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	2,016,801	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	25,611,122	-	-
Economic planning, development, and security	-	-	39,356,407
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>25,611,122</u>	<u>2,016,801</u>	<u>39,356,407</u>
Excess (deficiency) of revenues over expenditures	<u>(4,883,356)</u>	<u>(240,021)</u>	<u>128,388,023</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	30,320,523	-	-
Transfers to other funds	(3,360,344)	(177,196)	(89,039,550)
Total Other Financing Sources (Uses)	<u>26,960,179</u>	<u>(177,196)</u>	<u>(89,039,550)</u>
Net Change in Fund Balance	<u>22,076,823</u>	<u>(417,217)</u>	<u>39,348,473</u>
Fund Balances - July 1, 2023	<u>681,669,993</u>	<u>5,316,886</u>	<u>104,475,689</u>
Fund Balances - June 30, 2024	<u>\$ 703,746,816</u>	<u>\$ 4,899,669</u>	<u>\$ 143,824,162</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>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
11,837,834	-	-	-
-	-	-	-
-	-	-	-
8,120,756	209,189	2,434,325	146,133
-	-	-	-
-	-	264,205	-
<u>19,958,590</u>	<u>209,189</u>	<u>2,698,530</u>	<u>146,133</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	111,694	2,711,508	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>111,694</u>	<u>2,711,508</u>	<u>-</u>
<u>19,958,590</u>	<u>97,495</u>	<u>(12,978)</u>	<u>146,133</u>
-	-	-	-
-	-	-	-
-	-	-	-
(16,066,112)	-	(1,717,294)	-
<u>(16,066,112)</u>	<u>-</u>	<u>(1,717,294)</u>	<u>-</u>
3,892,478	97,495	(1,730,272)	146,133
<u>168,599,667</u>	<u>3,853,072</u>	<u>60,433,401</u>	<u>2,660,617</u>
<u>\$ 172,492,145</u>	<u>\$ 3,950,567</u>	<u>\$ 58,703,129</u>	<u>\$ 2,806,750</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, 2024

	Garden State Preservation Trust	Global Warming Solutions Fund	Gubernatorial Elections Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	-	23,625,909	-
Contributions	-	-	-
Other	-	246,905,878	216,727
Total Revenues	<u>-</u>	<u>270,531,787</u>	<u>216,727</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	36,189,801	-
Economic planning, development, and security	-	675,000	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	55,187,302	-	-
Interest	42,311,360	-	-
Total Expenditures	<u>97,498,662</u>	<u>36,864,801</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(97,498,662)</u>	<u>233,666,986</u>	<u>216,727</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	97,498,662	-	-
Transfers to other funds	-	(1,354,937)	-
Total Other Financing Sources (Uses)	<u>97,498,662</u>	<u>(1,354,937)</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>232,312,049</u>	<u>216,727</u>
Fund Balances - July 1, 2023	<u>-</u>	<u>352,637,167</u>	<u>174,935</u>
Fund Balances - June 30, 2024	<u>\$ -</u>	<u>\$ 584,949,216</u>	<u>\$ 391,662</u>

Hazardous Discharge Site Cleanup Fund	Health Care Subsidy Fund	Health Insurance Affordability Fund	Health Insurance Exchange Trust Fund	Horse Racing Injury Compensation Fund
\$ -	\$ 418,500,090	\$ -	\$ -	\$ -
-	-	-	-	-
26,250,847	-	-	-	-
7,770,468	1,046,712,209	215,479,832	116,728,950	1,310,259
-	-	-	-	-
17,602,901	34,756,100	9,060,643	7,925,854	36,002
-	-	-	-	-
104,831,964	-	-	-	-
<u>156,456,180</u>	<u>1,499,968,399</u>	<u>224,540,475</u>	<u>124,654,804</u>	<u>1,346,261</u>
-	-	-	-	1,062,976
-	-	-	-	-
-	-	-	-	-
42,044,010	-	-	-	-
-	-	177,523,812	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>42,044,010</u>	<u>-</u>	<u>177,523,812</u>	<u>-</u>	<u>1,062,976</u>
<u>114,412,170</u>	<u>1,499,968,399</u>	<u>47,016,663</u>	<u>124,654,804</u>	<u>283,285</u>
-	-	-	-	-
-	-	-	-	-
-	40,156,621	25,000,000	-	-
<u>(31,784,834)</u>	<u>(1,533,248,080)</u>	<u>(53,979,233)</u>	<u>(60,053,546)</u>	<u>-</u>
<u>(31,784,834)</u>	<u>(1,493,091,459)</u>	<u>(28,979,233)</u>	<u>(60,053,546)</u>	<u>-</u>
82,627,336	6,876,940	18,037,430	64,601,258	283,285
<u>295,313,826</u>	<u>17,096,660</u>	<u>149,182,837</u>	<u>119,555,038</u>	<u>523,120</u>
<u>\$ 377,941,162</u>	<u>\$ 23,973,600</u>	<u>\$ 167,220,267</u>	<u>\$ 184,156,296</u>	<u>\$ 806,405</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, 2024

	Lead Hazard Control Assistance Fund	Legal Services Fund	Luxury Tax Development Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	233,337	7,389,770	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	93,588	-	341,280
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>326,925</u>	<u>7,389,770</u>	<u>341,280</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	400,000
Economic planning, development, and security	2,052,350	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>2,052,350</u>	<u>-</u>	<u>400,000</u>
Excess (deficiency) of revenues over expenditures	<u>(1,725,425)</u>	<u>7,389,770</u>	<u>(58,720)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(175,239)	(7,389,770)	-
Total Other Financing Sources (Uses)	<u>(175,239)</u>	<u>(7,389,770)</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,900,664)</u>	<u>-</u>	<u>(58,720)</u>
Fund Balances - July 1, 2023	<u>10,006,165</u>	<u>-</u>	<u>6,592,039</u>
Fund Balances - June 30, 2024	<u>\$ 8,105,501</u>	<u>\$ -</u>	<u>\$ 6,533,319</u>

Luxury Tax Fund	Mandatory Continuing Legal Education Fund	Medical Malpractice Self Insurance Fund	New Home Warranty Security Fund	New Jersey Building Authority
\$ 46,850,537	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	896,627	-	585,635	-
-	-	10,414,315	2,061,152	-
-	-	-	-	-
76,440	239,266	913,417	690,623	475,905
-	-	-	-	-
-	-	-	15,032	-
<u>46,926,977</u>	<u>1,135,893</u>	<u>11,327,732</u>	<u>3,352,442</u>	<u>475,905</u>
-	711,621	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	575,715	-
-	-	29,408,558	-	-
-	-	-	-	-
46,926,977	-	-	-	2,649,414
-	-	-	-	-
-	-	-	-	42,320,000
-	-	-	-	1,760,375
<u>46,926,977</u>	<u>711,621</u>	<u>29,408,558</u>	<u>575,715</u>	<u>46,729,789</u>
<u>-</u>	<u>424,272</u>	<u>(18,080,826)</u>	<u>2,776,727</u>	<u>(46,253,884)</u>
-	-	-	-	-
-	-	-	-	-
-	-	20,000,000	-	46,249,528
-	-	-	(2,234,719)	-
-	-	20,000,000	(2,234,719)	46,249,528
-	424,272	1,919,174	542,008	(4,356)
-	4,155,352	21,458,957	10,399,692	10,960,508
<u>\$ -</u>	<u>\$ 4,579,624</u>	<u>\$ 23,378,131</u>	<u>\$ 10,941,700</u>	<u>\$ 10,956,152</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, 2024

	New Jersey Health Insurance Premium Security Fund	New Jersey Lawyers' Assistance Program Fund	New Jersey Lawyers' Fund for Client Protection
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	375,292,063	-	-
Licenses and fees	-	804,088	3,790,170
Services and assessments	42,698,756	-	-
Component Units and Port Authority	-	-	-
Investment earnings	485,313	85,022	981,950
Contributions	-	-	-
Other	-	-	387,596
Total Revenues	<u>418,476,132</u>	<u>889,110</u>	<u>5,159,716</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	840,637	3,338,714
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	472,455,365	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>472,455,365</u>	<u>840,637</u>	<u>3,338,714</u>
Excess (deficiency) of revenues over expenditures	<u>(53,979,233)</u>	<u>48,473</u>	<u>1,821,002</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	53,979,233	-	-
Transfers to other funds	-	-	-
Total Other Financing Sources (Uses)	<u>53,979,233</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>48,473</u>	<u>1,821,002</u>
Fund Balances - July 1, 2023	<u>-</u>	<u>1,352,657</u>	<u>23,998,827</u>
Fund Balances - June 30, 2024	<u>\$ -</u>	<u>\$ 1,401,130</u>	<u>\$ 25,819,829</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>	<u>New Jersey Transportation Trust Fund Authority</u>
\$ -	\$ -	\$ 22,503,954	\$ -	\$ -
-	-	-	-	21,873,573
430,980	-	702,785	-	-
-	-	-	-	-
-	-	-	-	-
220,194	17,917,394	1,837,755	273,244	42,671,306
-	-	-	-	-
<u>24,264,049</u>	<u>23,638</u>	<u>1,079,009</u>	<u>2,649,231</u>	<u>-</u>
<u>24,915,223</u>	<u>17,941,032</u>	<u>26,123,503</u>	<u>2,922,475</u>	<u>64,544,879</u>
21,838,502	-	-	-	-
-	-	-	600,633	-
-	241,061,260	-	-	-
-	-	4,320,827	-	-
-	-	-	-	-
-	-	-	-	4,867,978
-	-	-	-	-
-	-	-	-	-
-	-	-	-	986,425,000
-	-	-	-	766,394,030
<u>21,838,502</u>	<u>241,061,260</u>	<u>4,320,827</u>	<u>600,633</u>	<u>1,757,687,008</u>
<u>3,076,721</u>	<u>(223,120,228)</u>	<u>21,802,676</u>	<u>2,321,842</u>	<u>(1,693,142,129)</u>
-	-	-	-	1,250,000,000
-	-	-	-	69,033,254
-	75,000,000	-	-	2,152,971,106
<u>(3,702,728)</u>	<u>-</u>	<u>(18,835,770)</u>	<u>(2,314,517)</u>	<u>(1,692,972,482)</u>
<u>(3,702,728)</u>	<u>75,000,000</u>	<u>(18,835,770)</u>	<u>(2,314,517)</u>	<u>1,779,031,878</u>
(626,007)	(148,120,228)	2,966,906	7,325	85,889,749
<u>2,647,797</u>	<u>351,127,506</u>	<u>15,796,188</u>	<u>6,292,134</u>	<u>562,820,613</u>
<u>\$ 2,021,790</u>	<u>\$ 203,007,278</u>	<u>\$ 18,763,094</u>	<u>\$ 6,299,459</u>	<u>\$ 648,710,362</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, 2024

	New Jersey Workforce Development Partnership Fund	Opioid Recovery and Remediation Fund	Petroleum Overcharge Reimbursement Fund
REVENUES			
Taxes	\$ 169,922,976	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	14,738,865	4,398,331	47,610
Contributions	-	-	-
Other	2,514,800	105,492,165	-
Total Revenues	<u>187,176,641</u>	<u>109,890,496</u>	<u>47,610</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	133,333	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	9,644,067	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>9,644,067</u>	<u>133,333</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>177,532,574</u>	<u>109,757,163</u>	<u>47,610</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(147,568,383)	-	(45,000)
Total Other Financing Sources (Uses)	<u>(147,568,383)</u>	<u>-</u>	<u>(45,000)</u>
Net Change in Fund Balance	29,964,191	109,757,163	2,610
Fund Balances - July 1, 2023	<u>150,798,208</u>	<u>68,935,173</u>	<u>848,434</u>
Fund Balances - June 30, 2024	<u>\$ 180,762,399</u>	<u>\$ 178,692,336</u>	<u>\$ 851,044</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>
\$ -	\$ -	\$ -	\$ 6,064,796	\$ -
-	-	-	-	-
-	-	271,174	-	-
30,000,000	1,383,943	-	-	-
-	-	-	-	-
1,658,825	300,027	96,268	2,838,867	34,804
-	-	-	-	-
-	-	-	-	-
<u>31,658,825</u>	<u>1,683,970</u>	<u>367,442</u>	<u>8,903,663</u>	<u>34,804</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,470,169	-
48,145,332	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>48,145,332</u>	<u>-</u>	<u>-</u>	<u>1,470,169</u>	<u>-</u>
<u>(16,486,507)</u>	<u>1,683,970</u>	<u>367,442</u>	<u>7,433,494</u>	<u>34,804</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(901,288)	-	-	-
-	(901,288)	-	-	-
<u>(16,486,507)</u>	<u>782,682</u>	<u>367,442</u>	<u>7,433,494</u>	<u>34,804</u>
<u>45,218,215</u>	<u>5,302,358</u>	<u>1,755,555</u>	<u>50,346,729</u>	<u>633,538</u>
<u>\$ 28,731,708</u>	<u>\$ 6,085,040</u>	<u>\$ 2,122,997</u>	<u>\$ 57,780,223</u>	<u>\$ 668,342</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, 2024

	<u>Safe Drinking Water Fund</u>	<u>Sanitary Landfill Facility Contingency Fund</u>	<u>Solid Waste Service Tax Fund</u>
REVENUES			
Taxes	\$ 2,701,478	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	1,885,783	-
Component Units and Port Authority	-	-	-
Investment earnings	322,263	568,769	61,525
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>3,023,741</u>	<u>2,454,552</u>	<u>61,525</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	1,143,728	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>1,143,728</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>3,023,741</u>	<u>1,310,824</u>	<u>61,525</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	(2,125,119)	-	-
Total Other Financing Sources (Uses)	<u>(2,125,119)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	898,622	1,310,824	61,525
Fund Balances - July 1, 2023	<u>2,333,894</u>	<u>10,209,080</u>	<u>1,119,858</u>
Fund Balances - June 30, 2024	<u>\$ 3,232,516</u>	<u>\$ 11,519,904</u>	<u>\$ 1,181,383</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>
\$ 551,774,573	\$ -	\$ -	\$ -	\$ 27,525,658
-	-	-	-	-
-	-	-	-	-
26,073,241	-	-	-	-
-	-	-	-	-
25,809,259	8,013,478	3,677,027	210,042	1,822,244
-	402,556,158	49,659,405	-	-
11,907,369	-	-	230	-
<u>615,564,442</u>	<u>410,569,636</u>	<u>53,336,432</u>	<u>210,272</u>	<u>29,347,902</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,582,393
1,208,542,055	-	-	-	-
-	-	-	-	-
-	1,986,044,905	771,608,773	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,208,542,055</u>	<u>1,986,044,905</u>	<u>771,608,773</u>	<u>-</u>	<u>1,582,393</u>
<u>(592,977,613)</u>	<u>(1,575,475,269)</u>	<u>(718,272,341)</u>	<u>210,272</u>	<u>27,765,509</u>
-	-	-	-	-
-	-	-	-	-
-	1,801,481,648	718,272,341	-	-
(64,414,621)	-	-	(210,272)	(34,489,816)
<u>(64,414,621)</u>	<u>1,801,481,648</u>	<u>718,272,341</u>	<u>(210,272)</u>	<u>(34,489,816)</u>
(657,392,234)	226,006,379	-	-	(6,724,307)
834,282,809	97,192,846	-	3,660,734	16,935,924
<u>\$ 176,890,575</u>	<u>\$ 323,199,225</u>	<u>\$ -</u>	<u>\$ 3,660,734</u>	<u>\$ 10,211,617</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, 2024

	<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	\$ -	\$ 47,685,983	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	16,174,814	2,559,169	14,961,000
Contributions	-	-	-
Other	-	704,200	231,637,000
Total Revenues	<u>16,174,814</u>	<u>50,949,352</u>	<u>246,598,000</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	16,301,534	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	25,648,483	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	277,000
Special government services	-	-	-
Debt Service:			
Principal	-	-	119,925,000
Interest	-	-	128,937,000
Total Expenditures	<u>16,301,534</u>	<u>25,648,483</u>	<u>249,139,000</u>
Excess (deficiency) of revenues over expenditures	<u>(126,720)</u>	<u>25,300,869</u>	<u>(2,541,000)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(10,566,779)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(10,566,779)</u>	<u>-</u>
Net Change in Fund Balance	<u>(126,720)</u>	<u>14,734,090</u>	<u>(2,541,000)</u>
Fund Balances - July 1, 2023	<u>8,565,130</u>	<u>36,910,401</u>	<u>286,223,000</u>
Fund Balances - June 30, 2024	<u>\$ 8,438,410</u>	<u>\$ 51,644,491</u>	<u>\$ 283,682,000</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
\$ 10,720,274	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	324,450	-	-	-
-	-	-	-	-
-	-	-	-	-
18,209	59,242	192,958	55,104	4,490,614
-	-	-	-	-
-	950	178,971	5,470,187	30,342,231
<u>10,738,483</u>	<u>384,642</u>	<u>371,929</u>	<u>5,525,291</u>	<u>34,832,845</u>
-	315,905	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,633,088	-	-	-	-
-	-	-	-	-
-	-	316,992	5,223,032	-
-	-	-	-	-
-	-	-	-	-
<u>10,633,088</u>	<u>315,905</u>	<u>316,992</u>	<u>5,223,032</u>	<u>-</u>
<u>105,395</u>	<u>68,737</u>	<u>54,937</u>	<u>302,259</u>	<u>34,832,845</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(105,395)	-	-	(55,104)	(11,848,087)
<u>(105,395)</u>	<u>-</u>	<u>-</u>	<u>(55,104)</u>	<u>(11,848,087)</u>
-	68,737	54,937	247,155	22,984,758
-	929,653	3,577,213	848,907	71,849,299
<u>\$ -</u>	<u>\$ 998,390</u>	<u>\$ 3,632,150</u>	<u>\$ 1,096,062</u>	<u>\$ 94,834,057</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, 2024

	Unemployment Compensation Interest Repayment Fund	Universal Services Fund	Vietnam Veterans' Memorial Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	23,116	299,176,464	-
Component Units and Port Authority	-	-	-
Investment earnings	72,874	6,878,974	228
Contributions	-	-	84,479
Other	-	-	-
Total Revenues	<u>95,990</u>	<u>306,055,438</u>	<u>84,707</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	-	207,667,815	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	228
Special government services	-	-	84,479
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>207,667,815</u>	<u>84,707</u>
Excess (deficiency) of revenues over expenditures	<u>95,990</u>	<u>98,387,623</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	-	-	-
Premiums/discounts	-	-	-
Transfers from other funds	-	-	-
Transfers to other funds	-	(78,545,374)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(78,545,374)</u>	<u>-</u>
Net Change in Fund Balance	95,990	19,842,249	-
Fund Balances - July 1, 2023	<u>1,347,949</u>	<u>65,540,370</u>	<u>-</u>
Fund Balances - June 30, 2024	<u>\$ 1,443,939</u>	<u>\$ 85,382,619</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>
\$ -	\$ -	\$ -	\$ -	\$ 2,151,878,609
-	-	-	-	459,708,968
-	-	-	-	160,915,636
-	-	-	3,513,812	2,231,991,088
-	-	3,688,626	-	3,688,626
2,506,655	80,521	21,032,509	372,139	432,256,168
-	-	-	-	630,960,949
-	3,177	-	-	774,591,429
<u>2,506,655</u>	<u>83,698</u>	<u>24,721,135</u>	<u>3,885,951</u>	<u>6,845,991,473</u>
-	-	-	-	131,207,998
-	-	-	-	38,085,317
-	-	-	-	798,195,284
8,267,855	315	3,419,245	-	170,906,876
-	-	-	-	2,421,487,891
-	-	-	-	5,726,771
-	-	-	-	3,326,821,787
-	-	-	-	176,479
-	-	-	-	1,203,857,302
-	-	-	-	939,402,765
<u>8,267,855</u>	<u>315</u>	<u>3,419,245</u>	<u>-</u>	<u>9,035,868,470</u>
<u>(5,761,200)</u>	<u>83,383</u>	<u>21,301,890</u>	<u>3,885,951</u>	<u>(2,189,876,997)</u>
-	-	-	-	1,250,000,000
-	-	-	-	69,033,254
-	-	-	-	5,356,032,795
-	-	-	(3,401,372)	(3,977,488,394)
-	-	-	(3,401,372)	2,697,577,655
<u>(5,761,200)</u>	<u>83,383</u>	<u>21,301,890</u>	<u>484,579</u>	<u>507,700,658</u>
<u>50,262,417</u>	<u>1,672,067</u>	<u>1,255,589,455</u>	<u>5,443,442</u>	<u>8,250,117,425</u>
<u>\$ 44,501,217</u>	<u>\$ 1,755,450</u>	<u>\$ 1,276,891,345</u>	<u>\$ 5,928,021</u>	<u>\$ 8,757,818,083</u>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2024**

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Energy Conservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 57	\$ 34,495	\$ 100
Investments	4,645,201	69,105	295,372
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Other	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>\$ 4,645,258</u></u>	<u><u>\$ 103,600</u></u>	<u><u>\$ 295,472</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 4,050	\$ 132,595	\$ -
Due to other funds	<u>-</u>	<u>1,320,138</u>	<u>15,778</u>
Total Liabilities	<u>4,050</u>	<u>1,452,733</u>	<u>15,778</u>
Fund Balances			
Restricted	4,641,208	(1,349,133)	279,694
Committed	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>4,641,208</u>	<u>(1,349,133)</u>	<u>279,694</u>
Total Liabilities and Fund Balances	<u><u>\$ 4,645,258</u></u>	<u><u>\$ 103,600</u></u>	<u><u>\$ 295,472</u></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
5,141,555	2,489,482	1,275,608
-	-	-
-	-	-
-	-	-
<u>\$ 5,146,555</u>	<u>\$ 2,490,482</u>	<u>\$ 1,275,708</u>
\$ -	\$ -	\$ -
-	132,979	59,699
<u>-</u>	<u>132,979</u>	<u>59,699</u>
-	2,357,503	1,216,009
5,146,555	-	-
<u>5,146,555</u>	<u>2,357,503</u>	<u>1,216,009</u>
<u>\$ 5,146,555</u>	<u>\$ 2,490,482</u>	<u>\$ 1,275,708</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS (Continued)
JUNE 30, 2024**

	Special Transportation Fund	1999 Statewide Transportation and Local Bridge Fund	Total Capital Projects Funds
ASSETS			
Cash and cash equivalents	\$ -	\$ 100	\$ 40,852
Investments	-	4,208,237	18,124,560
Receivables, net of allowances for uncollectibles			
Federal government	140,889,247	-	140,889,247
Other	11,420,107	-	11,420,107
Due from other funds	158,951,604	-	158,951,604
Total Assets	\$ 311,260,958	\$ 4,208,337	\$ 329,426,370
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 283,464,345	\$ -	\$ 283,600,990
Due to other funds	27,796,613	224,789	29,549,996
Total Liabilities	311,260,958	224,789	313,150,986
 Fund Balances			
Restricted	-	3,983,548	11,128,829
Committed	-	-	5,146,555
Total Fund Balances	-	3,983,548	16,275,384
Total Liabilities and Fund Balances	\$ 311,260,958	\$ 4,208,337	\$ 329,426,370

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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, 2024

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Energy Conservation Fund</u>
REVENUES			
Federal and other grants	\$ -	\$ -	\$ -
Investment earnings	<u>261,902</u>	<u>16,253</u>	<u>15,778</u>
Total Revenues	<u>261,902</u>	<u>16,253</u>	<u>15,778</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Community development and environmental management	401,243	2,391,995	-
Transportation programs	-	-	-
Government direction, management, and control	<u>-</u>	<u>20,138</u>	<u>-</u>
Total Expenditures	<u>401,243</u>	<u>2,412,133</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(139,341)</u>	<u>(2,395,880)</u>	<u>15,778</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>(15,778)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(15,778)</u>
Net Change in Fund Balance	(139,341)	(2,395,880)	-
Fund Balances - July 1, 2023	<u>4,780,549</u>	<u>1,046,747</u>	<u>279,694</u>
Fund Balances - June 30, 2024	<u>\$ 4,641,208</u>	<u>\$ (1,349,133)</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>
\$ -	\$ -	\$ -
244,843	132,979	59,699
<u>244,843</u>	<u>132,979</u>	<u>59,699</u>
23,832	-	-
-	-	(364,938)
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
23,832	-	(364,938)
<u>221,011</u>	<u>132,979</u>	<u>424,637</u>
-	-	-
<u>-</u>	<u>(132,979)</u>	<u>(59,699)</u>
-	(132,979)	(59,699)
<u>221,011</u>	<u>-</u>	<u>364,938</u>
4,925,544	2,357,503	851,071
<u>\$ 5,146,555</u>	<u>\$ 2,357,503</u>	<u>\$ 1,216,009</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, 2024

	Special Transportation Fund	1999 Statewide Transportation and Local Bridge Fund	Total Capital Projects Funds
REVENUES			
Federal and other grants	\$ 1,217,169,211	\$ -	\$ 1,217,169,211
Investment earnings	-	224,789	956,243
Total Revenues	1,217,169,211	224,789	1,218,125,454
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	23,832
Physical and mental health	-	-	(364,938)
Community development and environmental management	-	-	2,793,238
Transportation programs	2,910,641,693	-	2,910,641,693
Government direction, management, and control	-	-	20,138
Total Expenditures	2,910,641,693	-	2,913,113,963
Excess (deficiency) of revenues over expenditures	(1,693,472,482)	224,789	(1,694,988,509)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	1,692,972,482	-	1,692,972,482
Transfers to other funds	-	(224,789)	(433,245)
Total Other Financing Sources (Uses)	1,692,972,482	(224,789)	1,692,539,237
Net Change in Fund Balance	(500,000)	-	(2,449,272)
Fund Balances - July 1, 2023	500,000	3,983,548	18,724,656
Fund Balances - June 30, 2024	\$ -	\$ 3,983,548	\$ 16,275,384

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**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2024**

	<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	\$ -	\$ 16,446	\$ 89,790
Investments			
Cash Management Fund	240,563	47,138,489	13,003,694
Receivables, net of allowances for uncollectibles			
Members	-	-	-
Employers	-	-	42,394
Other	-	-	726,984
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>240,563</u>	<u>47,154,935</u>	<u>13,862,862</u>
LIABILITIES			
Accounts payable and accruals	-	-	8,873,664
Benefits payable	-	123,783	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>123,783</u>	<u>8,873,664</u>
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	<u>240,563</u>	<u>47,031,152</u>	<u>4,989,198</u>
Total Net Position	<u>\$ 240,563</u>	<u>\$ 47,031,152</u>	<u>\$ 4,989,198</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>
\$ -	\$ 21,317,174	\$ -	\$ 22,778	\$ 17,896,576
1,450,656	-	7,122,919	2,698,167	2,749,362
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,450,656</u>	<u>21,317,174</u>	<u>7,122,919</u>	<u>2,720,945</u>	<u>20,645,938</u>
1,450,656	21,317,174	7,122,919	2,720,945	20,645,938
-	-	-	-	-
-	-	-	-	-
<u>1,450,656</u>	<u>21,317,174</u>	<u>7,122,919</u>	<u>2,720,945</u>	<u>20,645,938</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, 2024**

	Prevailing Wage Fund	State Health Benefit Program Fund - Local Education Active	State Health Benefit Program Fund - Local Education Retired
ASSETS			
Cash and cash equivalents	\$ 565,805	\$ 646,184	\$ 566,218
Investments			
Cash Management Fund	-	305,625,852	113,344,485
Receivables, net of allowances for uncollectibles			
Members	-	511,905	590,093
Employers	-	48,000,050	-
Other	-	7,894,686	132,506,254
Due from other funds	-	-	-
Total Assets	565,805	362,678,677	247,007,050
LIABILITIES			
Accounts payable and accruals	565,805	187,812,003	112,280,330
Benefits payable	-	-	-
Due to other funds	-	8,046,654	5,404,656
Total Liabilities	565,805	195,858,657	117,684,986
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	-	166,820,020	129,322,064
Total Net Position	\$ -	\$ 166,820,020	\$ 129,322,064

State Health Benefit Program Fund - Local Government Active	Wage and Hour Fund	Wage and Hour Suspense Fund	Wage Collection Fund	Total Custodial Funds
\$ 32,902	\$ 1,681,172	\$ 70,736	\$ 28,678	\$ 42,934,459
152,828,534	-	-	-	646,202,721
392,103	-	-	-	1,494,101
82,861,305	-	-	-	130,903,749
57,435,700	-	-	-	198,563,624
-	-	-	-	-
<u>293,550,544</u>	<u>1,681,172</u>	<u>70,736</u>	<u>28,678</u>	<u>1,020,098,654</u>
223,178,026	1,681,172	70,736	28,678	587,748,046
-	-	-	-	123,783
<u>6,394,211</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,845,521</u>
<u>229,572,237</u>	<u>1,681,172</u>	<u>70,736</u>	<u>28,678</u>	<u>607,717,350</u>
63,978,307	-	-	-	412,381,304
<u>\$ 63,978,307</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 412,381,304</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Alternate Benefit Long-Term Disability Fund	Defined Contribution Retirement Program	Dental Expense Program Fund - Local
ADDITIONS			
Contributions:			
Members	\$ -	\$ -	\$ 60,483,166
Employers	<u>4,791,297</u>	<u>6,770,694</u>	<u>5,140,103</u>
Total Contributions	<u>4,791,297</u>	<u>6,770,694</u>	<u>65,623,269</u>
Investment Income:			
Interest and dividends	<u>35,462</u>	<u>2,292,515</u>	<u>609,508</u>
Total Investment Income	35,462	2,292,515	609,508
Wage and hour settlements	-	-	-
Court ordered collections	<u>-</u>	<u>-</u>	<u>-</u>
Total Additions	<u>4,826,759</u>	<u>9,063,209</u>	<u>66,232,777</u>
DEDUCTIONS			
Benefit payments	4,743,645	1,529,930	73,486,949
Administrative expense	-	-	-
Disbursements of wage and hour settlements	-	-	-
Disbursements of court ordered collections	<u>-</u>	<u>-</u>	<u>-</u>
Total Deductions	<u>4,743,645</u>	<u>1,529,930</u>	<u>73,486,949</u>
 Total Changes in Net Position	 83,114	 7,533,279	 (7,254,172)
 Net Position - July 1, 2023	 <u>157,449</u>	 <u>39,497,873</u>	 <u>12,243,370</u>
Net Position - June 30, 2024	<u>\$ 240,563</u>	<u>\$ 47,031,152</u>	<u>\$ 4,989,198</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>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,198,908	1,070,867,667	19,373,303	43,834,462
<u>2,198,908</u>	<u>1,070,867,667</u>	<u>19,373,303</u>	<u>43,834,462</u>
-	-	-	-
-	-	-	-
-	-	-	-
2,198,908	1,070,867,667	19,373,303	43,834,462
<u>2,198,908</u>	<u>1,070,867,667</u>	<u>19,373,303</u>	<u>43,834,462</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, 2024

	Judiciary	Prevailing	State Health
	Superior Court -	Wage Fund	Benefit Program
	Miscellaneous Fund	Wage Fund	Fund - Local
	<u> </u>	<u> </u>	<u>Education Active</u>
ADDITIONS			
Contributions:			
Members	\$ -	\$ -	\$ 4,473,179
Employers	<u>-</u>	<u>-</u>	<u>1,540,159,447</u>
Total Contributions	<u>-</u>	<u>-</u>	<u>1,544,632,626</u>
Investment Income:			
Interest and dividends	<u>-</u>	<u>-</u>	<u>8,451,691</u>
Total Investment Income	<u>-</u>	<u>-</u>	<u>8,451,691</u>
Wage and hour settlements	-	1,212,748	-
Court ordered collections	<u>178,152,239</u>	<u>-</u>	<u>-</u>
Total Additions	<u>178,152,239</u>	<u>1,212,748</u>	<u>1,553,084,317</u>
DEDUCTIONS			
Benefit payments	-	-	1,580,807,512
Administrative expense	-	-	8,046,654
Disbursements of wage and hour settlements	-	1,212,748	-
Disbursements of court ordered collections	<u>178,152,239</u>	<u>-</u>	<u>-</u>
Total Deductions	<u>178,152,239</u>	<u>1,212,748</u>	<u>1,588,854,166</u>
Total Changes in Net Position	<u>-</u>	<u>-</u>	<u>(35,769,849)</u>
Net Position - July 1, 2023	<u>-</u>	<u>-</u>	<u>202,589,869</u>
Net Position - June 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166,820,020</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
\$ 51,347,810	\$ 2,492,199	\$ -	\$ -	\$ 118,796,354
1,513,246,590	1,159,477,887	-	-	4,229,586,018
1,564,594,400	1,161,970,086	-	-	4,348,382,372
8,564,877	3,049,166	-	-	23,003,219
8,564,877	3,049,166	-	-	23,003,219
-	-	2,892,895	60,670	4,166,313
-	-	-	-	1,314,426,579
1,573,159,277	1,165,019,252	2,892,895	60,670	5,689,978,483
1,499,600,607	1,164,597,519	-	-	4,324,766,162
5,404,656	6,394,211	-	-	19,845,521
-	-	2,892,895	60,670	4,166,313
-	-	-	-	1,314,426,579
1,505,005,263	1,170,991,730	2,892,895	60,670	5,663,204,575
68,154,014	(5,972,478)	-	-	26,773,908
61,168,050	69,950,785	-	-	385,607,396
<u>\$ 129,322,064</u>	<u>\$ 63,978,307</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 412,381,304</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
JUNE 30, 2024

	<u>Central Pension Fund</u>	<u>Consolidated Police and Firemen's Pension Fund</u>
ASSETS		
Cash and cash equivalents	\$ 19,340	\$ 545,503
Securities lending collateral	-	-
Investments		
Cash Management Fund	229,551	1,491,988
Common Pension Fund A	-	-
Common Pension Fund D	-	-
Common Pension Fund E	-	-
Domestic Equities	-	-
Equity Mutual Funds	-	-
Fixed Income Mutual Funds	-	-
PFRS Investments	-	-
Receivables, net of allowances for uncollectibles		
Members	-	-
Employers	-	132,731
Interest and dividends	28	29
Due from other funds	-	-
Other	-	9,454
Total Assets	<u>248,919</u>	<u>2,179,705</u>
LIABILITIES		
Accounts payable and accruals	223,713	-
Benefits payable	25,196	41,070
Securities lending collateral and rebates payable	-	-
Due to other funds	10	4,230
Other	-	-
Total Liabilities	<u>248,919</u>	<u>45,300</u>
NET POSITION		
Restricted for Pensions	-	2,134,405
Restricted for OPEB	-	-
Total Net Position	<u>\$ -</u>	<u>\$ 2,134,405</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>
\$ 362,618	\$ 10,909	\$ 1,301,844,017	\$ 77,900
2,032,437	-	1,160,065,612	-
42,975,738	406,721	758,075,350	4,486,442
8,970,270	-	-	-
148,920,236	-	-	-
50,804,241	-	9,288,708,830	-
-	833,636,040	-	-
-	4,558,764,001	-	-
-	503,739,936	-	-
-	-	20,009,449,494	-
-	-	57,976,484	-
-	-	1,472,503,581	-
6,568	-	93,022,989	41
403,754	-	5,433,817	-
144,558	-	2,571,148,637	-
<u>254,620,420</u>	<u>5,896,557,607</u>	<u>36,718,228,811</u>	<u>4,564,383</u>
79,155	417,629	10,388,061	-
5,844,478	-	271,093,108	58,052
2,031,423	-	1,159,827,947	-
461,619	-	6,020,354	5,786
-	-	414,565,465	-
<u>8,416,675</u>	<u>417,629</u>	<u>1,861,894,935</u>	<u>63,838</u>
246,203,745	5,896,139,978	34,856,333,876	4,500,545
-	-	-	-
<u>\$ 246,203,745</u>	<u>\$ 5,896,139,978</u>	<u>\$ 34,856,333,876</u>	<u>\$ 4,500,545</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
JUNE 30, 2024

	<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	\$ 18,093,336	\$ 33,950
Securities lending collateral	311,286,204	-
Investments		
Cash Management Fund	1,450,762,962	-
Common Pension Fund A	1,804,921,881	-
Common Pension Fund D	22,808,484,052	-
Common Pension Fund E	10,285,036,456	-
Domestic Equities	-	-
Equity Mutual Funds	-	-
Fixed Income Mutual Funds	-	-
PFRS Investments	-	-
Receivables, net of allowances for uncollectibles		
Members	50,332,196	768,316
Employers	1,412,904,460	7,713,623
Interest and dividends	486,216	-
Due from other funds	51,217,888	-
Other	538,787,575	26,779,921
Total Assets	<u>38,732,313,226</u>	<u>35,295,810</u>
LIABILITIES		
Accounts payable and accruals	200,699,161	128,412,776
Benefits payable	434,095,240	61,555,000
Securities lending collateral and rebates payable	311,130,891	-
Due to other funds	45,737,032	2,515,992
Other	-	-
Total Liabilities	<u>991,662,324</u>	<u>192,483,768</u>
NET POSITION		
Restricted for Pensions	37,740,650,902	-
Restricted for OPEB	-	(157,187,958)
Total Net Position	<u>\$ 37,740,650,902</u>	<u>\$ (157,187,958)</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>
\$ 469,653	\$ 166,788	\$ 8,121,840	\$ 1,329,745,854
20,386,106	-	268,404,431	1,762,174,790
76,455,574	3,185,197	1,413,951,260	3,752,020,783
113,969,561	-	1,394,902,118	3,322,763,830
1,493,725,633	-	19,666,461,658	44,117,591,579
649,165,309	-	7,950,863,803	28,224,578,639
-	333,682,021	-	1,167,318,061
-	-	-	4,558,764,001
-	-	-	503,739,936
-	-	-	20,009,449,494
776	523,751	100,960,897	210,562,420
-	242,930	2,864,434	2,896,361,759
25,627	-	511,078	94,052,576
1,347,998	22,770	110,751,026	169,177,253
9,211,978	-	283,829,620	3,429,911,743
<u>2,364,758,215</u>	<u>337,823,457</u>	<u>31,201,622,165</u>	<u>115,548,212,718</u>
105,532	940,566	159,170,962	500,437,555
22,627,715	371,816	421,778,730	1,217,490,405
20,375,935	-	268,270,514	1,761,636,710
2,654,547	4,329	36,106,172	93,510,071
-	-	-	414,565,465
<u>45,763,729</u>	<u>1,316,711</u>	<u>885,326,378</u>	<u>3,987,640,206</u>
2,318,994,486	336,506,746	30,316,295,787	111,717,760,470
-	-	-	(157,187,958)
<u>\$ 2,318,994,486</u>	<u>\$ 336,506,746</u>	<u>\$ 30,316,295,787</u>	<u>\$ 111,560,572,512</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, 2024

	<u>Central Pension Fund</u>	<u>Consolidated Police and Firemen's Pension Fund</u>
ADDITIONS		
Contributions:		
Members	\$ -	\$ -
Employers	284,000	-
Other	-	148,479
Total Contributions	<u>284,000</u>	<u>148,479</u>
Investment Income:		
Net increase (decrease) in fair value of investments	-	-
Interest and dividends	17,453	87,109
Total Investment Income	<u>17,453</u>	<u>87,109</u>
Less investment expense	-	275
Net Investment Income	<u>17,453</u>	<u>86,834</u>
Total Additions	<u>301,453</u>	<u>235,313</u>
DEDUCTIONS		
Benefit payments	245,479	269,314
Refunds of contributions	55,974	-
Administrative expense	-	3,872
Total Deductions	<u>301,453</u>	<u>273,186</u>
Total Changes in Net Position Held in Trust	-	(37,873)
Net Position - July 1, 2023	<u>-</u>	<u>2,172,278</u>
Net Position - June 30, 2024	<u>\$ -</u>	<u>\$ 2,134,405</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>
\$ 11,905,852	\$ 249,558,264	\$ 457,526,090	\$ -
70,402,313	-	2,092,290,239	-
-	-	23,068,764	-
<u>82,308,165</u>	<u>249,558,264</u>	<u>2,572,885,093</u>	<u>-</u>
14,665,747	624,281,467	2,365,619,735	-
7,693,424	9,247,554	635,602,863	243,151
<u>22,359,171</u>	<u>633,529,021</u>	<u>3,001,222,598</u>	<u>243,151</u>
59,466	313,183	5,239,621	810
<u>22,299,705</u>	<u>633,215,838</u>	<u>2,995,982,977</u>	<u>242,341</u>
<u>104,607,870</u>	<u>882,774,102</u>	<u>5,568,868,070</u>	<u>242,341</u>
70,493,035	414,801,765	3,261,192,292	398,182
268,746	-	13,890,808	-
276,759	565,920	4,721,380	4,816
<u>71,038,540</u>	<u>415,367,685</u>	<u>3,279,804,480</u>	<u>402,998</u>
33,569,330	467,406,417	2,289,063,590	(160,657)
<u>212,634,415</u>	<u>5,428,733,561</u>	<u>32,567,270,286</u>	<u>4,661,202</u>
<u>\$ 246,203,745</u>	<u>\$ 5,896,139,978</u>	<u>\$ 34,856,333,876</u>	<u>\$ 4,500,545</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Public Employees'</u> <u>Retirement System</u>	<u>State Health</u> <u>Benefit Program</u> <u>Fund - Local</u> <u>Government Retired</u>
ADDITIONS		
Contributions:		
Members	\$ 1,027,162,633	\$ 64,356,910
Employers	3,362,529,789	462,263,915
Other	<u>27,659,270</u>	<u>-</u>
Total Contributions	<u>4,417,351,692</u>	<u>526,620,825</u>
Investment Income:		
Net increase (decrease) in fair value of investments	2,365,299,869	-
Interest and dividends	<u>1,119,674,335</u>	<u>1,636,335</u>
Total Investment Income	3,484,974,204	1,636,335
Less investment expense	<u>8,684,424</u>	<u>-</u>
Net Investment Income	<u>3,476,289,780</u>	<u>1,636,335</u>
Total Additions	<u>7,893,641,472</u>	<u>528,257,160</u>
DEDUCTIONS		
Benefit payments	4,747,855,995	557,363,143
Refunds of contributions	204,831,065	-
Administrative expense	<u>32,587,046</u>	<u>11,119,284</u>
Total Deductions	<u>4,985,274,106</u>	<u>568,482,427</u>
Total Changes in Net Position Held in Trust	2,908,367,366	(40,225,267)
Net Position - July 1, 2023	<u>34,832,283,536</u>	<u>(116,962,691)</u>
Net Position - June 30, 2024	<u>\$ 37,740,650,902</u>	<u>\$ (157,187,958)</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>
\$ 31,522,609	\$ 7,899,099	\$ 986,326,615	\$ 2,836,258,072
220,843,539	-	4,325,851,931	10,534,465,726
-	-	8,939,119	59,815,632
<u>252,366,148</u>	<u>7,899,099</u>	<u>5,321,117,665</u>	<u>13,430,539,430</u>
151,817,756	64,648,032	1,975,586,454	7,561,919,060
<u>68,759,851</u>	<u>4,822,203</u>	<u>932,394,415</u>	<u>2,780,178,693</u>
220,577,607	69,470,235	2,907,980,869	10,342,097,753
<u>560,615</u>	<u>-</u>	<u>7,263,968</u>	<u>22,122,362</u>
<u>220,016,992</u>	<u>69,470,235</u>	<u>2,900,716,901</u>	<u>10,319,975,391</u>
<u>472,383,140</u>	<u>77,369,334</u>	<u>8,221,834,566</u>	<u>23,750,514,821</u>
260,052,859	30,204,592	4,913,027,868	14,255,904,524
366,110	-	101,026,711	320,439,414
<u>1,623,420</u>	<u>-</u>	<u>23,998,868</u>	<u>74,901,365</u>
<u>262,042,389</u>	<u>30,204,592</u>	<u>5,038,053,447</u>	<u>14,651,245,303</u>
210,340,751	47,164,742	3,183,781,119	9,099,269,518
<u>2,108,653,735</u>	<u>289,342,004</u>	<u>27,132,514,668</u>	<u>102,461,302,994</u>
<u>\$ 2,318,994,486</u>	<u>\$ 336,506,746</u>	<u>\$ 30,316,295,787</u>	<u>\$ 111,560,572,512</u>

**STATE OF NEW JERSEY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 JUNE 30, 2024**

	<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	\$ 9,342	\$ 9,446	\$ 18,788
Investments			
Cash Management Fund	5,296,726	1,659,185	6,955,911
Total Assets	<u>5,306,068</u>	<u>1,668,631</u>	<u>6,974,699</u>
LIABILITIES			
Due to other funds	33,714	108,942	142,656
Total Liabilities	<u>33,714</u>	<u>108,942</u>	<u>142,656</u>
NET POSITION			
Restricted for Private Purpose Trust Funds	5,272,354	1,559,689	6,832,043
Total Net Position	<u>\$ 5,272,354</u>	<u>\$ 1,559,689</u>	<u>\$ 6,832,043</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Unclaimed County Deposits Trust Fund</u>	<u>Unclaimed Insurance Payments on Deposit Accounts Fund</u>	<u>Total Private Purpose Trust Funds</u>
ADDITIONS			
Investment income:			
Interest and dividends	\$ 274,603	\$ 88,865	\$ 363,468
Total Investment Income	274,603	88,865	363,468
Miscellaneous	33,714	-	33,714
Total Additions	<u>308,317</u>	<u>88,865</u>	<u>397,182</u>
DEDUCTIONS			
Refunds and transfers to other systems	-	86,345	86,345
Payments in accordance with trust agreements	319,243	23,790	343,033
Total Deductions	<u>319,243</u>	<u>110,135</u>	<u>429,378</u>
Total Changes in Net Position Held in Trust	(10,926)	(21,270)	(32,196)
Net Position - July 1, 2023	<u>5,283,280</u>	<u>1,580,959</u>	<u>6,864,239</u>
Net Position - June 30, 2024	<u>\$ 5,272,354</u>	<u>\$ 1,559,689</u>	<u>\$ 6,832,043</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS
JUNE 30, 2024

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 4,515,965,186	\$ 482,190,283	\$ 4,998,155,469
Investments	7,425,389,825	927,964,993	8,353,354,818
Receivables, net of allowances for uncollectibles			
Federal government	115,024,767	53,796,021	168,820,788
Loans	467,651,490	1,231,086	468,882,576
Mortgages	125,298,000	57,000	125,355,000
Other	186,760,380	209,658,426	396,418,806
Due from external parties	95,931,412	18,669,270	114,600,682
Inventories	25,667,696	-	25,667,696
Other	50,377,667	137,099,344	187,477,011
Total Current Assets	<u>13,008,066,423</u>	<u>1,830,666,423</u>	<u>14,838,732,846</u>
Noncurrent Assets			
Investments	1,025,727,636	917,822,757	1,943,550,393
Receivables, net of allowances for uncollectibles			
Loans	2,064,711,609	2,874,626	2,067,586,235
Mortgages	2,108,233,904	1,602,000	2,109,835,904
Other	67,104,123	103,496,224	170,600,347
Capital assets - nondepreciated	1,307,623,771	460,389,450	1,768,013,221
Capital assets - depreciated, net	1,467,452,442	4,833,019,174	6,300,471,616
Other	275,580,945	645,448,833	921,029,778
Total Noncurrent Assets	<u>8,316,434,430</u>	<u>6,964,653,064</u>	<u>15,281,087,494</u>
Total Assets	<u>21,324,500,853</u>	<u>8,795,319,487</u>	<u>30,119,820,340</u>
Deferred Outflows of Resources	<u>366,408,432</u>	<u>390,316,337</u>	<u>756,724,769</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	249,693,758	270,419,016	520,112,774
Due to external parties	57,282,971	2,757,000	60,039,971
Interest payable	57,486,235	26,842,260	84,328,495
Unearned revenue	12,513,507	225,486,405	237,999,912
Current portion of long-term obligations	362,748,753	159,823,664	522,572,417
Other	1,036,024,973	59,829,740	1,095,854,713
Total Current Liabilities	<u>1,775,750,197</u>	<u>745,158,085</u>	<u>2,520,908,282</u>
Noncurrent Liabilities			
Net pension liability	1,003,750,181	1,409,107,968	2,412,858,149
Net OPEB liability	174,518,900	-	174,518,900
Revenue bonds payable, net	1,612,903,087	-	1,612,903,087
Installment obligations, net	145,834,410	1,134,876,213	1,280,710,623
Other	4,678,304,087	2,490,294,247	7,168,598,334
Total Noncurrent Liabilities	<u>7,615,310,665</u>	<u>5,034,278,428</u>	<u>12,649,589,093</u>
Total Liabilities	<u>9,391,060,862</u>	<u>5,779,436,513</u>	<u>15,170,497,375</u>
Deferred Inflows of Resources	<u>590,399,395</u>	<u>557,742,885</u>	<u>1,148,142,280</u>
NET POSITION			
Net investment in capital assets	1,168,707,185	1,722,241,283	2,890,948,468
Restricted for:			
Capital projects	91,606,665	55,668,745	147,275,410
Debt service	1,207,909,175	75,722,007	1,283,631,182
Other purposes	7,542,677,056	1,104,918,460	8,647,595,516
Unrestricted	<u>1,698,548,947</u>	<u>(110,094,069)</u>	<u>1,588,454,878</u>
Total Net Position	<u>\$ 11,709,449,028</u>	<u>\$ 2,848,456,426</u>	<u>\$ 14,557,905,454</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
Expenses	\$ 4,637,211,910	\$ 3,580,033,721	\$ 8,217,245,631
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	1,340,805,214	1,764,226,648	3,105,031,862
Operating grants and contributions	805,382,551	1,468,747,624	2,274,130,175
Capital grants and contributions	<u>2,981,723,694</u>	<u>71,497,385</u>	<u>3,053,221,079</u>
Net (Expense) Revenue	<u>490,699,549</u>	<u>(275,562,064)</u>	<u>215,137,485</u>
General Revenue			
Payments from State	<u>300,691,200</u>	<u>503,926,245</u>	<u>804,617,445</u>
Total General Revenue	<u>300,691,200</u>	<u>503,926,245</u>	<u>804,617,445</u>
Change in Net Position	791,390,749	228,364,181	1,019,754,930
Net Position - July 1, 2023, as previously reported	10,918,058,279	2,616,027,987	13,534,086,266
Restatement	<u>-</u>	<u>4,064,258</u>	<u>4,064,258</u>
Net Position - July 1, 2023, as restated	10,918,058,279	2,620,092,245	13,538,150,524
Net Position - June 30, 2024	<u>\$ 11,709,449,028</u>	<u>\$ 2,848,456,426</u>	<u>\$ 14,557,905,454</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES
JUNE 30, 2024

	Casino Reinvestment Development Authority	Higher Education Student Assistance Authority	New Jersey Economic Development Authority
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 145,215,537	\$ 484,567,459	\$ 1,125,890,495
Investments	72,296,499	6,974,645,041	40,129,832
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	-	77,905,179	39,139,094
Mortgages	-	-	-
Other	22,698,273	98,712,661	-
Due from external parties	-	463,736	-
Inventories	-	-	-
Other	7,912,198	-	670,742
Total Current Assets	<u>248,122,507</u>	<u>7,636,294,076</u>	<u>1,205,830,163</u>
Noncurrent Assets			
Investments	-	-	208,178,079
Receivables, net of allowances for uncollectibles			
Loans	15,475,545	1,142,951,390	195,858,358
Mortgages	31,913,904	-	-
Other	13,926,785	-	-
Capital assets - nondepreciated	190,797,854	-	373,896,236
Capital assets - depreciated, net	302,258,213	4,274,571	17,483,189
Other	1,431,992	-	17,758,452
Total Noncurrent Assets	<u>555,804,293</u>	<u>1,147,225,961</u>	<u>813,174,314</u>
Total Assets	<u>803,926,800</u>	<u>8,783,520,037</u>	<u>2,019,004,477</u>
Deferred Outflows of Resources	<u>24,991,255</u>	<u>-</u>	<u>25,515,333</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	16,564,013	45,129,706	37,279,484
Due to external parties	-	12,471	-
Interest payable	13,329,711	6,172,916	258,663
Unearned revenue	2,312,088	-	1,139,104
Current portion of long-term obligations	34,053,926	121,550,000	-
Other	-	-	28,176,096
Total Current Liabilities	<u>66,259,738</u>	<u>172,865,093</u>	<u>66,853,347</u>
Noncurrent Liabilities			
Net pension liability	8,951,369	-	56,591,208
Net OPEB liability	15,134,395	-	-
Revenue bonds payable, net	298,295,700	-	-
Installment obligations, net	-	-	-
Other	-	1,340,228,934	14,701,449
Total Noncurrent Liabilities	<u>322,381,464</u>	<u>1,340,228,934</u>	<u>71,292,657</u>
Total Liabilities	<u>388,641,202</u>	<u>1,513,094,027</u>	<u>138,146,004</u>
Deferred Inflows of Resources	<u>21,821,763</u>	<u>-</u>	<u>39,886,310</u>
NET POSITION			
Net investment in capital assets	154,248,102	-	383,286,234
Restricted for:			
Capital projects	-	-	-
Debt service	43,570,430	337,355,018	-
Other purposes	77,487	6,933,070,992	79,419,033
Unrestricted	220,559,071	-	1,403,782,229
Total Net Position	<u>\$ 418,455,090</u>	<u>\$ 7,270,426,010</u>	<u>\$ 1,866,487,496</u>

New Jersey Educational Facilities Authority	New Jersey Health Care Facilities Financing Authority	New Jersey Housing and Mortgage Finance Agency	New Jersey Infrastructure Bank
\$ 2,605,661	\$ 16,036,000	\$ 1,508,650,000	\$ 78,582,701
11,374,608	-	15,963,000	263,822,520
-	-	-	-
-	38,000	6,479,000	335,055,444
-	-	125,298,000	-
-	-	21,229,000	6,875,647
-	1,891,000	13,165,000	-
-	-	-	-
47,284	30,000	3,595,000	558,864
<u>14,027,553</u>	<u>17,995,000</u>	<u>1,694,379,000</u>	<u>684,895,176</u>
159,577	-	497,839,000	122,922,130
-	-	377,744,000	329,426,068
-	-	2,076,320,000	-
-	-	10,483,000	-
-	-	1,225,000	-
226,549	1,765,000	2,255,000	67,802
1,558,296	881,000	4,048,000	-
<u>1,944,422</u>	<u>2,646,000</u>	<u>2,969,914,000</u>	<u>452,416,000</u>
<u>15,971,975</u>	<u>20,641,000</u>	<u>4,664,293,000</u>	<u>1,137,311,176</u>
<u>1,027,390</u>	<u>1,161,000</u>	<u>14,122,000</u>	<u>-</u>
526,087	529,000	12,268,000	3,217,168
-	-	5,741,000	-
-	-	18,855,000	222,848
2,500	1,773,000	-	-
214,077	-	131,275,000	25,000,000
-	182,000	227,214,000	716,824,111
<u>742,664</u>	<u>2,484,000</u>	<u>395,353,000</u>	<u>745,264,127</u>
2,886,314	3,034,000	40,032,000	-
-	-	6,658,000	-
-	-	-	-
-	-	-	-
180,517	1,688,000	2,759,737,000	-
<u>3,066,831</u>	<u>4,722,000</u>	<u>2,806,427,000</u>	<u>-</u>
<u>3,809,495</u>	<u>7,206,000</u>	<u>3,201,780,000</u>	<u>745,264,127</u>
<u>2,252,235</u>	<u>1,956,000</u>	<u>23,323,000</u>	<u>-</u>
12,472	(15,000)	3,480,000	67,802
-	-	-	-
-	-	565,144,000	150,048,189
-	3,790,000	317,496,000	185,682,201
10,925,163	8,865,000	567,192,000	56,248,857
<u>\$ 10,937,635</u>	<u>\$ 12,640,000</u>	<u>\$ 1,453,312,000</u>	<u>\$ 392,047,049</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
JUNE 30, 2024

	<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	\$ 268,468	\$ 52,386,948	\$ 81,676,767
Investments	54,106	-	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	1,252,412	-	3,602,361
Mortgages	-	-	-
Other	67,605	10,046,958	2,593,594
Due from external parties	-	594,130	-
Inventories	-	-	-
Other	35,629	8,870,396	1,745,836
Total Current Assets	<u>1,678,220</u>	<u>71,898,432</u>	<u>89,618,558</u>
Noncurrent Assets			
Investments	78,215,488	18,129,994	34,039,368
Receivables, net of allowances for uncollectibles			
Loans	3,256,248	-	-
Mortgages	-	-	-
Other	-	1,157,338	-
Capital assets - nondepreciated	-	137,716,665	120,948,639
Capital assets - depreciated, net	194,816	107,055,151	125,396,700
Other	149,735	234,134,470	-
Total Noncurrent Assets	<u>81,816,287</u>	<u>498,193,618</u>	<u>280,384,707</u>
Total Assets	<u>83,494,507</u>	<u>570,092,050</u>	<u>370,003,265</u>
Deferred Outflows of Resources	<u>2,736,037</u>	<u>18,871,562</u>	<u>23,575,937</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	473,139	9,363,752	6,467,138
Due to external parties	303,313	-	-
Interest payable	-	-	-
Unearned revenue	409	273,130	6,341,988
Current portion of long-term obligations	-	2,373,178	4,448,323
Other	213,584	-	-
Total Current Liabilities	<u>990,445</u>	<u>12,010,060</u>	<u>17,257,449</u>
Noncurrent Liabilities			
Net pension liability	2,474,041	14,295,637	15,206,104
Net OPEB liability	2,529,343	35,861,878	30,597,884
Revenue bonds payable, net	-	-	-
Installment obligations, net	-	-	145,834,410
Other	148,469	53,558,375	15,207
Total Noncurrent Liabilities	<u>5,151,853</u>	<u>103,715,890</u>	<u>191,653,605</u>
Total Liabilities	<u>6,142,298</u>	<u>115,725,950</u>	<u>208,911,054</u>
Deferred Inflows of Resources	<u>2,312,987</u>	<u>314,972,738</u>	<u>19,943,273</u>
NET POSITION			
Net investment in capital assets	79,221	242,578,502	121,436,336
Restricted for:			
Capital projects	75,938,329	-	-
Debt service	-	-	18,660,025
Other purposes	-	16,172,460	-
Unrestricted	1,757,709	(100,486,038)	24,628,514
Total Net Position	<u>\$ 77,775,259</u>	<u>\$ 158,264,924</u>	<u>\$ 164,724,875</u>

<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 116,989,935	\$ 696,281,215	\$ 206,814,000	\$ 4,515,965,186
9,649,396	24,946,823	12,508,000	7,425,389,825
-	2,914,767	112,110,000	115,024,767
-	4,180,000	-	467,651,490
-	-	-	125,298,000
4,775,276	15,952,366	3,809,000	186,760,380
62,721,546	-	17,096,000	95,931,412
1,229,818	124,878	24,313,000	25,667,696
140,676	3,270,042	23,501,000	50,377,667
<u>195,506,647</u>	<u>747,670,091</u>	<u>400,151,000</u>	<u>13,008,066,423</u>
-	-	66,244,000	1,025,727,636
-	-	-	2,064,711,609
-	-	-	2,108,233,904
-	-	41,537,000	67,104,123
219,201,057	226,339,320	37,499,000	1,307,623,771
234,158,843	354,013,608	318,303,000	1,467,452,442
-	-	15,619,000	275,580,945
<u>453,359,900</u>	<u>580,352,928</u>	<u>479,202,000</u>	<u>8,316,434,430</u>
<u>648,866,547</u>	<u>1,328,023,019</u>	<u>879,353,000</u>	<u>21,324,500,853</u>
<u>13,620,874</u>	<u>27,352,044</u>	<u>213,435,000</u>	<u>366,408,432</u>
2,169,376	22,460,895	93,246,000	249,693,758
250,852	208,335	50,767,000	57,282,971
11,716,510	6,930,587	-	57,486,235
-	671,288	-	12,513,507
14,855,159	18,169,090	10,810,000	362,748,753
-	9,879,182	53,536,000	1,036,024,973
<u>28,991,897</u>	<u>58,319,377</u>	<u>208,359,000</u>	<u>1,775,750,197</u>
11,923,422	39,669,086	808,687,000	1,003,750,181
23,524,101	60,213,299	-	174,518,900
432,487,387	882,120,000	-	1,612,903,087
-	-	-	145,834,410
<u>64,381,952</u>	<u>66,277,184</u>	<u>377,387,000</u>	<u>4,678,304,087</u>
<u>532,316,862</u>	<u>1,048,279,569</u>	<u>1,186,074,000</u>	<u>7,615,310,665</u>
<u>561,308,759</u>	<u>1,106,598,946</u>	<u>1,394,433,000</u>	<u>9,391,060,862</u>
<u>54,938,367</u>	<u>37,407,722</u>	<u>71,585,000</u>	<u>590,399,395</u>
28,149,022	117,619,494	117,765,000	1,168,707,185
-	15,668,336	-	91,606,665
34,242,585	58,888,928	-	1,207,909,175
1,229,818	5,739,065	-	7,542,677,056
(17,381,130)	13,452,572	(490,995,000)	1,698,548,947
<u>\$ 46,240,295</u>	<u>\$ 211,368,395</u>	<u>\$ (373,230,000)</u>	<u>\$ 11,709,449,028</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>Casino Reinvestment Development Authority</u>	<u>Higher Education Student Assistance Authority</u>	<u>New Jersey Economic Development Authority</u>
Expenses	\$ 110,829,380	\$ 2,611,065,192	\$ 231,948,016
 Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	54,610,305	7,250,563	48,575,855
Operating grants and contributions	85,750,646	265,072,027	41,780,338
Capital grants and contributions	-	2,960,846,199	-
Net (Expense) Revenue	<u>29,531,571</u>	<u>622,103,597</u>	<u>(141,591,823)</u>
 General Revenue			
Payments from State	-	-	777,184,437
Total General Revenue	<u>-</u>	<u>-</u>	<u>777,184,437</u>
 Change in Net Position	 29,531,571	 622,103,597	 635,592,614
 Net Position - Beginning of Year	 <u>388,923,519</u>	 <u>6,648,322,413</u>	 <u>1,230,894,882</u>
Net Position - End of Year	<u>\$ 418,455,090</u>	<u>\$ 7,270,426,010</u>	<u>\$ 1,866,487,496</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>
\$ 2,382,638	\$ 2,800,000	\$ 302,907,000	\$ 8,736,774
3,413,305	3,773,000	171,135,000	7,170,806
935,164	764,000	198,095,000	22,862,515
-	-	-	-
<u>1,965,831</u>	<u>1,737,000</u>	<u>66,323,000</u>	<u>21,296,547</u>
-	-	67,200,000	(743,904,129)
-	-	67,200,000	(743,904,129)
1,965,831	1,737,000	133,523,000	(722,607,582)
<u>8,971,804</u>	<u>10,903,000</u>	<u>1,319,789,000</u>	<u>1,114,654,631</u>
<u>\$ 10,937,635</u>	<u>\$ 12,640,000</u>	<u>\$ 1,453,312,000</u>	<u>\$ 392,047,049</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, 2024

	<u>New Jersey Redevelopment Authority</u>	<u>New Jersey Sports and Exposition Authority</u>	<u>New Jersey Water Supply Authority</u>
Expenses	\$ 2,507,297	\$ 77,362,768	\$ 27,884,059
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	31,450	54,598,720	37,523,327
Operating grants and contributions	1,579,682	15,212,400	4,008,250
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>
Net (Expense) Revenue	<u>(896,165)</u>	<u>(7,551,648)</u>	<u>13,647,518</u>
General Revenue			
Payments from State	<u>25,008,595</u>	<u>37,600,000</u>	<u>-</u>
Total General Revenue	<u>25,008,595</u>	<u>37,600,000</u>	<u>-</u>
Change in Net Position	24,112,430	30,048,352	13,647,518
Net Position - Beginning of Year	<u>53,662,829</u>	<u>128,216,572</u>	<u>151,077,357</u>
Net Position - End of Year	<u>\$ 77,775,259</u>	<u>\$ 158,264,924</u>	<u>\$ 164,724,875</u>

<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 68,724,114	\$ 168,591,672	\$ 1,021,473,000	\$ 4,637,211,910
26,420,070	163,646,813	762,656,000	1,340,805,214
5,347,638	32,917,891	131,057,000	805,382,551
6,726,793	5,435,702	8,715,000	2,981,723,694
<u>(30,229,613)</u>	<u>33,408,734</u>	<u>(119,045,000)</u>	<u>490,699,549</u>
<u>36,843,297</u>	<u>-</u>	<u>100,759,000</u>	<u>300,691,200</u>
<u>36,843,297</u>	<u>-</u>	<u>100,759,000</u>	<u>300,691,200</u>
6,613,684	33,408,734	(18,286,000)	791,390,749
<u>39,626,611</u>	<u>177,959,661</u>	<u>(354,944,000)</u>	<u>10,918,058,279</u>
<u>\$ 46,240,295</u>	<u>\$ 211,368,395</u>	<u>\$ (373,230,000)</u>	<u>\$ 11,709,449,028</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES
JUNE 30, 2024

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 29,579,000	\$ 72,379,612	\$ 63,972,719
Investments	68,059,000	242,642,245	157,051,145
Receivables, net of allowances for uncollectibles			
Federal government	-	5,107,945	5,426,439
Loans	87,000	277,370	361,083
Mortgages	-	-	-
Other	24,613,000	12,115,972	42,230,250
Due from external parties	-	6,236,313	4,172,957
Other	39,962,000	3,812,440	3,513,881
Total Current Assets	<u>162,300,000</u>	<u>342,571,897</u>	<u>276,728,474</u>
Noncurrent Assets			
Investments	101,672,000	241,975	203,256,386
Receivables, net of allowances for uncollectibles			
Loans	359,000	220,100	258,713
Mortgages	-	-	-
Other	19,399,000	-	34,348,198
Capital assets - nondepreciated	50,614,000	24,259,279	56,558,674
Capital assets - depreciated, net	554,350,000	552,001,861	859,468,322
Other	1,530,000	1,054,685	415,874
Total Noncurrent Assets	<u>727,924,000</u>	<u>577,777,900</u>	<u>1,154,306,167</u>
Total Assets	<u>890,224,000</u>	<u>920,349,797</u>	<u>1,431,034,641</u>
Deferred Outflows of Resources	<u>78,311,000</u>	<u>34,583,615</u>	<u>23,841,688</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	19,065,000	20,314,113	33,114,708
Due to external parties	-	-	-
Interest payable	-	4,193,147	9,997,354
Unearned revenue	26,687,000	38,790,506	56,895,287
Current portion of long-term obligations	3,556,000	14,999,702	26,615,076
Other	7,992,000	7,861,163	11,029,202
Total Current Liabilities	<u>57,300,000</u>	<u>86,158,631</u>	<u>137,651,627</u>
Noncurrent Liabilities			
Net pension liability	142,897,000	104,227,020	171,924,538
Installment obligations, net	-	-	-
Other	370,325,000	253,464,310	403,665,236
Total Noncurrent Liabilities	<u>513,222,000</u>	<u>357,691,330</u>	<u>575,589,774</u>
Total Liabilities	<u>570,522,000</u>	<u>443,849,961</u>	<u>713,241,401</u>
Deferred Inflows of Resources	<u>61,884,000</u>	<u>46,323,809</u>	<u>204,971,452</u>
NET POSITION			
Net investment in capital assets	245,218,000	301,049,774	273,147,551
Restricted for:			
Capital projects	-	6,619,745	-
Debt service	-	-	24,396,382
Other purposes	101,374,000	101,839,764	197,074,796
Unrestricted	(10,463,000)	55,250,359	42,044,747
Total Net Position	<u>\$ 336,129,000</u>	<u>\$ 464,759,642</u>	<u>\$ 536,663,476</u>

*Amounts for New Jersey City University are reported as of June 30, 2023

<u>New Jersey City University*</u>	<u>New Jersey Institute of Technology</u>	<u>Ramapo College of New Jersey</u>	<u>Rowan University</u>	<u>Stockton University</u>
\$ 14,863,947	\$ 60,467,000	\$ 104,123,000	\$ 83,501,164	\$ 12,896,482
36,305,503	165,818,000	53,148,000	58,469,962	11,676,944
999,012	27,125,000	-	10,127,558	2,846,536
-	12,000	-	-	204,948
-	57,000	-	-	-
10,164,667	15,322,000	7,495,000	42,998,574	11,370,761
-	8,260,000	-	-	-
3,142,423	3,169,000	561,000	45,648,380	21,335,468
<u>65,475,552</u>	<u>280,230,000</u>	<u>165,327,000</u>	<u>240,745,638</u>	<u>60,331,139</u>
4,222,409	186,291,000	36,901,000	201,082,893	176,064,639
124,756	-	-	1,662,899	249,158
-	802,000	-	800,000	-
17,475,029	4,120,000	484,000	20,834,637	6,698,217
44,776,502	45,390,000	11,492,000	183,695,023	17,448,624
270,993,486	541,278,000	295,332,000	899,835,874	450,701,120
746,776	725,000	514,000	628,112,775	12,349,723
<u>338,338,958</u>	<u>778,606,000</u>	<u>344,723,000</u>	<u>1,936,024,101</u>	<u>663,511,481</u>
<u>403,814,510</u>	<u>1,058,836,000</u>	<u>510,050,000</u>	<u>2,176,769,739</u>	<u>723,842,620</u>
<u>23,523,560</u>	<u>17,484,000</u>	<u>10,643,000</u>	<u>129,105,865</u>	<u>41,592,796</u>
12,981,109	25,055,000	15,732,000	98,313,097	20,092,383
-	2,757,000	-	-	-
5,012,759	7,639,000	-	-	-
3,808,583	18,608,000	4,557,000	34,164,677	18,992,913
3,737,632	16,972,000	4,136,000	64,995,437	13,379,439
9,573,756	6,166,000	3,472,000	950,663	8,025,973
<u>35,113,839</u>	<u>77,197,000</u>	<u>27,897,000</u>	<u>198,423,874</u>	<u>60,490,708</u>
121,203,489	114,622,000	85,858,000	284,556,488	193,778,061
-	-	-	967,757,745	-
<u>264,945,925</u>	<u>427,775,000</u>	<u>242,430,000</u>	<u>158,941,583</u>	<u>362,979,779</u>
<u>386,149,414</u>	<u>542,397,000</u>	<u>328,288,000</u>	<u>1,411,255,816</u>	<u>556,757,840</u>
<u>421,263,253</u>	<u>619,594,000</u>	<u>356,185,000</u>	<u>1,609,679,690</u>	<u>617,248,548</u>
<u>35,428,883</u>	<u>29,625,000</u>	<u>8,701,000</u>	<u>129,864,489</u>	<u>10,286,073</u>
78,800,406	152,389,000	102,402,000	191,742,517	109,224,480
-	-	49,049,000	-	-
4,194,799	1,455,000	-	23,947,269	12,458,557
24,195,996	174,454,000	30,089,000	358,852,843	63,759,344
(136,545,267)	98,803,000	(25,733,000)	(8,211,204)	(47,541,586)
<u>\$ (29,354,066)</u>	<u>\$ 427,101,000</u>	<u>\$ 155,807,000</u>	<u>\$ 566,331,425</u>	<u>\$ 137,900,795</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
JUNE 30, 2024

	Thomas Edison State University	The William Paterson University of New Jersey	Total Non-Major Colleges and Universities
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 20,772,674	\$ 19,634,685	\$ 482,190,283
Investments	38,694,281	96,099,913	927,964,993
Receivables, net of allowances for uncollectibles			
Federal government	2,163,531	-	53,796,021
Loans	-	288,685	1,231,086
Mortgages	-	-	57,000
Other	5,025,275	38,322,927	209,658,426
Due from external parties	-	-	18,669,270
Other	994,134	14,960,618	137,099,344
Total Current Assets	<u>67,649,895</u>	<u>169,306,828</u>	<u>1,830,666,423</u>
Noncurrent Assets			
Investments	8,090,455	-	917,822,757
Receivables, net of allowances for uncollectibles			
Loans	-	-	2,874,626
Mortgages	-	-	1,602,000
Other	137,143	-	103,496,224
Capital assets - nondepreciated	6,130,647	20,024,701	460,389,450
Capital assets - depreciated, net	56,432,145	352,626,366	4,833,019,174
Other	-	-	645,448,833
Total Noncurrent Assets	<u>70,790,390</u>	<u>372,651,067</u>	<u>6,964,653,064</u>
Total Assets	<u>138,440,285</u>	<u>541,957,895</u>	<u>8,795,319,487</u>
Deferred Outflows of Resources	<u>8,213,740</u>	<u>23,017,073</u>	<u>390,316,337</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	7,723,630	18,027,976	270,419,016
Due to external parties	-	-	2,757,000
Interest payable	-	-	26,842,260
Unearned revenue	12,914,000	10,068,439	225,486,405
Current portion of long-term obligations	1,833,277	9,599,101	159,823,664
Other	196,421	4,562,562	59,829,740
Total Current Liabilities	<u>22,667,328</u>	<u>42,258,078</u>	<u>745,158,085</u>
Noncurrent Liabilities			
Net pension liability	57,001,096	133,040,276	1,409,107,968
Installment obligations, net	-	167,118,468	1,134,876,213
Other	2,020,215	3,747,199	2,490,294,247
Total Noncurrent Liabilities	<u>59,021,311</u>	<u>303,905,943</u>	<u>5,034,278,428</u>
Total Liabilities	<u>81,688,639</u>	<u>346,164,021</u>	<u>5,779,436,513</u>
Deferred Inflows of Resources	<u>7,373,936</u>	<u>23,284,243</u>	<u>557,742,885</u>
NET POSITION			
Net investment in capital assets	59,297,710	208,969,845	1,722,241,283
Restricted for:			
Capital projects	-	-	55,668,745
Debt service	-	9,270,000	75,722,007
Other purposes	11,135,855	42,142,862	1,104,918,460
Unrestricted	<u>(12,842,115)</u>	<u>(64,856,003)</u>	<u>(110,094,069)</u>
Total Net Position	<u>\$ 57,591,450</u>	<u>\$ 195,526,704</u>	<u>\$ 2,848,456,426</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, 2024**

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
Expenses	\$ 273,890,000	\$ 345,997,570	\$ 600,560,105
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	168,175,000	121,927,152	294,188,448
Operating grants and contributions	78,431,000	225,004,000	251,757,098
Capital grants and contributions	<u>5,020,000</u>	<u>116,221</u>	<u>4,608,973</u>
Net (Expense) Revenue	<u>(22,264,000)</u>	<u>1,049,803</u>	<u>(50,005,586)</u>
General Revenue			
Payments from State	<u>32,586,000</u>	<u>54,181,000</u>	<u>79,940,022</u>
Total General Revenue	<u>32,586,000</u>	<u>54,181,000</u>	<u>79,940,022</u>
Change in Net Position	10,322,000	55,230,803	29,934,436
Net Position - July 1, 2023, as previously reported	325,807,000	409,528,839	506,729,040
Restatement, Change to financial reporting entity (additions/removals of component units)	<u>-</u>	<u>-</u>	<u>-</u>
Net Position - July 1, 2023, as restated	<u>325,807,000</u>	<u>409,528,839</u>	<u>506,729,040</u>
Net Position - June 30, 2024	<u>\$ 336,129,000</u>	<u>\$ 464,759,642</u>	<u>\$ 536,663,476</u>

*Amounts for New Jersey City University are reported for the Fiscal Year ended June 30, 2023

<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>
\$ 200,361,492	\$ 547,070,000	\$ 180,890,000	\$ 839,804,452	\$ 281,394,412
117,904,921	197,546,000	119,681,000	509,751,236	115,775,710
52,870,061	329,796,000	54,971,000	201,282,674	129,081,024
-	8,458,000	-	49,117,346	2,231,044
<u>(29,586,510)</u>	<u>(11,270,000)</u>	<u>(6,238,000)</u>	<u>(79,653,196)</u>	<u>(34,306,634)</u>
33,913,000	54,018,000	23,694,000	116,472,815	42,179,000
<u>33,913,000</u>	<u>54,018,000</u>	<u>23,694,000</u>	<u>116,472,815</u>	<u>42,179,000</u>
4,326,490	42,748,000	17,456,000	36,819,619	7,872,366
(33,680,556)	384,353,000	138,351,000	529,063,594	126,412,383
-	-	-	448,212	3,616,046
<u>(33,680,556)</u>	<u>384,353,000</u>	<u>138,351,000</u>	<u>529,511,806</u>	<u>130,028,429</u>
<u>\$ (29,354,066)</u>	<u>\$ 427,101,000</u>	<u>\$ 155,807,000</u>	<u>\$ 566,331,425</u>	<u>\$ 137,900,795</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, 2024

	<u>Thomas Edison State University</u>	<u>The William Paterson University of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
Expenses	\$ 98,759,084	\$ 211,306,606	\$ 3,580,033,721
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	34,241,810	85,035,371	1,764,226,648
Operating grants and contributions	52,892,491	92,662,276	1,468,747,624
Capital grants and contributions	<u>899,807</u>	<u>1,045,994</u>	<u>71,497,385</u>
Net (Expense) Revenue	<u>(10,724,976)</u>	<u>(32,562,965)</u>	<u>(275,562,064)</u>
General Revenue			
Payments from State	<u>20,010,408</u>	<u>46,932,000</u>	<u>503,926,245</u>
Total General Revenue	<u>20,010,408</u>	<u>46,932,000</u>	<u>503,926,245</u>
Change in Net Position	9,285,432	14,369,035	228,364,181
Net Position - July 1, 2023, as previously reported	48,306,018	181,157,669	2,616,027,987
Restatement, Change to financial reporting entity (additions/removals of component units)	<u>-</u>	<u>-</u>	<u>4,064,258</u>
Net Position - July 1, 2023, as restated	<u>48,306,018</u>	<u>181,157,669</u>	<u>2,620,092,245</u>
Net Position - June 30, 2024	<u>\$ 57,591,450</u>	<u>\$ 195,526,704</u>	<u>\$ 2,848,456,426</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.

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.

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)

Pursuant to 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. An additional \$5.2 billion and \$400 million, respectively, was credited from the General Fund to the New Jersey Debt Defeasance and Prevention Fund per P.L. 2022, c.18 and P.L. 2023, c.68 to be used for additional debt defeasance and 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.

72L - Social Impact Investment Fund (P.L. 2023, c.67)

An appropriation in the amount of \$20 million was received from the General Fund to provide New Jersey residents access to below-market-rate capital for socially beneficial projects, including support for public infrastructure, affordable housing and neighborhood revitalization, small business lending, early childhood education facilities, and higher education financing.

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. Pursuant to P.L. 2021, c.25, 15 percent of monies deposited in the fund are to be set aside for underage deterrence and prevention.

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.

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 problem. 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.

72K - Opioid Recovery and Remediation Fund (P.L. 2023, c.25)

Monies deposited into this fund are the result of a national opioid litigation resolution, and are to be used to combat the opioid epidemic to the extent consistent with terms of such resolution. Monies due to the State of New Jersey will be received over an 18-year period.

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

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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