

*Combining
Financial Statements
and
Schedules*

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2023**

	<u>General Fund</u>	<u>Building Our Future Fund</u>	<u>Clean Waters Fund</u>
ASSETS			
Cash and cash equivalents	\$ 224,879,810	\$ 100	\$ 47,374
Investments	25,652,874,154	21,217,472	16,697
Receivables, net of allowances for uncollectibles			
Federal government	940,580,898	-	-
Departmental accounts	3,641,697,431	-	-
Loans	143,056,684	-	-
Other	391,871,531	-	-
Due from other funds	1,461,400,873	-	-
Other	26,100,459	-	-
Total Assets	<u>\$ 32,482,461,840</u>	<u>\$ 21,217,572</u>	<u>\$ 64,071</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 2,930,528,262	\$ -	\$ -
Unearned revenue	5,704,886,909	-	-
Due to other funds	5,443,638,926	816,502	600
Refunds payable	349,774,854	-	-
Other	171,894,331	-	-
Total Liabilities	<u>14,600,723,282</u>	<u>816,502</u>	<u>600</u>
Deferred Inflows of Resources	<u>497,247,924</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	1,204,734,757	20,401,070	63,471
Committed	5,661,541,449	-	-
Unassigned	10,518,214,428	-	-
Total Fund Balances	<u>17,384,490,634</u>	<u>20,401,070</u>	<u>63,471</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 32,482,461,840</u>	<u>\$ 21,217,572</u>	<u>\$ 64,071</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	\$ 239,045	\$ 1,000	\$ 100
64,858	58,040,569	5,185,107	16,796,437
-	-	-	-
-	-	-	-
-	35,631,464	-	1,745,022
-	275,724	-	14,445
-	255,000	-	-
-	-	-	-
<u>\$ 64,958</u>	<u>\$ 94,441,802</u>	<u>\$ 5,186,107</u>	<u>\$ 18,556,004</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
102,328	-	186,266	-
-	-	-	-
-	-	-	-
<u>102,328</u>	<u>-</u>	<u>186,266</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
-	94,441,802	4,999,841	18,556,004
-	-	-	-
(37,370)	-	-	-
<u>(37,370)</u>	<u>94,441,802</u>	<u>4,999,841</u>	<u>18,556,004</u>
<u>\$ 64,958</u>	<u>\$ 94,441,802</u>	<u>\$ 5,186,107</u>	<u>\$ 18,556,004</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2023**

	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	78,288	1,538,698	5,406,392
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	\$ 78,388	\$ 1,538,798	\$ 5,406,458
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	6,321	71,716	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	6,321	71,716	-
Deferred Inflows of Resources	-	-	-
Fund Balances			
Nonspendable	-	-	-
Restricted	72,067	1,467,082	5,406,458
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	72,067	1,467,082	5,406,458
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 78,388	\$ 1,538,798	\$ 5,406,458

<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	\$ 1,000	\$ 23,191	\$ 100
446,580	2,277,427	24,183,238	379,845
-	-	-	-
-	-	-	-
24,000	-	-	-
-	-	-	-
-	138,393	-	-
-	-	-	-
<u>\$ 470,680</u>	<u>\$ 2,416,820</u>	<u>\$ 24,206,429</u>	<u>\$ 379,945</u>
\$ -	\$ -	\$ 21,697	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	21,697	-
-	-	-	-
-	-	-	-
-	-	-	-
470,680	-	24,184,732	379,945
-	2,416,820	-	-
-	-	-	-
<u>470,680</u>	<u>2,416,820</u>	<u>24,184,732</u>	<u>379,945</u>
<u>\$ 470,680</u>	<u>\$ 2,416,820</u>	<u>\$ 24,206,429</u>	<u>\$ 379,945</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2023**

	<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	\$ 5,000	\$ 11,000
Investments	6,884,602	4,277,707	4,564,814
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	3,848,890
Other	-	-	8,455
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 6,889,602</u>	<u>\$ 4,282,707</u>	<u>\$ 8,433,159</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	52,193
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>52,193</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	6,889,602	4,282,707	8,380,966
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>6,889,602</u>	<u>4,282,707</u>	<u>8,380,966</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,889,602</u>	<u>\$ 4,282,707</u>	<u>\$ 8,433,159</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	\$ 101	\$ 20,000
17,494,558	17,984,047	187,580	1,659,755
-	-	-	-
-	-	-	-
3,062,006	5,214,599	-	-
11,557	16,589	-	-
-	-	-	-
-	-	-	-
<u>\$ 20,618,221</u>	<u>\$ 23,387,111</u>	<u>\$ 187,681</u>	<u>\$ 1,679,755</u>
\$ 16,596	\$ -	\$ -	\$ -
-	-	-	-
74,472	209,560	6,732	-
-	-	-	-
-	-	-	-
<u>91,068</u>	<u>209,560</u>	<u>6,732</u>	<u>-</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>\$ 20,618,221</u>	<u>\$ 23,387,111</u>	<u>\$ 187,681</u>	<u>\$ 1,679,755</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2023**

	<u>Higher Education Facility Renovation and Rehabilitation Fund</u>	<u>1992 Historic Preservation Fund</u>	<u>1995 Historic Preservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ 100	\$ 1,000
Investments	152,586	33,371	61,248
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 152,686</u>	<u>\$ 33,471</u>	<u>\$ 62,248</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	152,686	33,471	62,248
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>152,686</u>	<u>33,471</u>	<u>62,248</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 152,686</u>	<u>\$ 33,471</u>	<u>\$ 62,248</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>
\$ 100 1,018,350	\$ 100 1,876,755	\$ 100 4,458,695	\$ 200 5,695,001	\$ 36 39,231
-	-	-	-	-
-	-	-	-	-
-	-	470,000	822,159	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 1,018,450</u>	<u>\$ 1,876,855</u>	<u>\$ 4,928,795</u>	<u>\$ 6,517,360</u>	<u>\$ 39,267</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	204,376	1,408
-	-	-	-	-
-	-	-	-	-
-	-	-	204,376	1,408
-	-	-	-	-
-	-	-	-	-
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>\$ 1,018,450</u>	<u>\$ 1,876,855</u>	<u>\$ 4,928,795</u>	<u>\$ 6,517,360</u>	<u>\$ 39,267</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2023**

	1996 Lake Restoration Fund	Long Term Obligation and Capital Expenditure Fund	Mortgage Assistance Fund
ASSETS			
Cash and cash equivalents	\$ 100	\$ -	\$ 100
Investments	1,616,003	-	8,907,370
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	559,772
Other	-	-	92,665
Due from other funds	-	1,289,870	-
Other	-	-	-
Total Assets	\$ 1,616,103	\$ 1,289,870	\$ 9,559,907
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	-	-	413,705
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	-	-	413,705
Deferred Inflows of Resources	-	-	-
Fund Balances			
Nonspendable	-	-	-
Restricted	1,616,103	-	9,146,202
Committed	-	1,289,870	-
Unassigned	-	-	-
Total Fund Balances	1,616,103	1,289,870	9,146,202
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,616,103	\$ 1,289,870	\$ 9,559,907

<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	\$ 100	\$ 100	\$ -	\$ 100
565,888	4,265,491	25,950,376	-	776,997
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	17,603	-	-
-	-	-	5,090,855,519	-
-	-	-	-	-
<u>\$ 565,988</u>	<u>\$ 4,265,591</u>	<u>\$ 25,968,079</u>	<u>\$ 5,090,855,519</u>	<u>\$ 777,097</u>
\$ -	\$ -	\$ 16,250	\$ 7,582,533	\$ -
-	-	-	-	-
20,308	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>20,308</u>	<u>-</u>	<u>16,250</u>	<u>7,582,533</u>	<u>-</u>
-	-	-	-	-
-	-	20,000,000	-	-
545,680	4,265,591	-	-	-
-	-	5,951,829	5,083,272,986	777,097
-	-	-	-	-
<u>545,680</u>	<u>4,265,591</u>	<u>25,951,829</u>	<u>5,083,272,986</u>	<u>777,097</u>
<u>\$ 565,988</u>	<u>\$ 4,265,591</u>	<u>\$ 25,968,079</u>	<u>\$ 5,090,855,519</u>	<u>\$ 777,097</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2023**

	<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	959,949	447,374	45,761
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 960,049</u>	<u>\$ 447,475</u>	<u>\$ 45,861</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	960,049	447,475	45,861
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>960,049</u>	<u>447,475</u>	<u>45,861</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 960,049</u>	<u>\$ 447,475</u>	<u>\$ 45,861</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>
\$ 7,929	\$ 10,002	\$ 29,374	\$ 10,000	\$ -
28,838,213	5,733,196	12,507,363	110,598,264	45,171,157
-	-	-	-	-
-	-	-	-	-
4,574,244	2,041,456	2,084,727	-	8,203,929
22,121	4,649	10,822	-	41,539
-	-	-	-	-
-	-	-	-	-
<u>\$ 33,442,507</u>	<u>\$ 7,789,303</u>	<u>\$ 14,632,286</u>	<u>\$ 110,608,264</u>	<u>\$ 53,416,625</u>
\$ -	\$ -	\$ -	\$ -	\$ 37,500
-	-	-	-	-
190,222	-	-	4,152,864	-
-	-	-	-	-
-	-	-	-	-
<u>190,222</u>	<u>-</u>	<u>-</u>	<u>4,152,864</u>	<u>37,500</u>
-	-	-	-	-
-	-	-	-	-
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>\$ 33,442,507</u>	<u>\$ 7,789,303</u>	<u>\$ 14,632,286</u>	<u>\$ 110,608,264</u>	<u>\$ 53,416,625</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2023**

	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	15,322,320	549,096	450,570,004
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	\$ 15,322,420	\$ 549,196	\$ 450,590,004
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 50,651
Unearned revenue	-	-	-
Due to other funds	-	-	17,017,488
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	-	-	17,068,139
Deferred Inflows of Resources	-	-	-
Fund Balances			
Nonspendable	-	-	-
Restricted	15,322,420	549,196	433,521,865
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	15,322,420	549,196	433,521,865
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,322,420	\$ 549,196	\$ 450,590,004

<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	\$ -	\$ 1,193	\$ -	\$ 100
1,050,003	-	205,328	635,787	852,938
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,439,057
-	-	-	-	-
-	20,000,000	-	-	-
-	-	-	-	-
<u>\$ 1,050,103</u>	<u>\$ 20,000,000</u>	<u>\$ 206,521</u>	<u>\$ 635,787</u>	<u>\$ 2,292,095</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
31,841	-	7,370	-	-
-	-	-	-	-
-	-	-	-	-
<u>31,841</u>	<u>-</u>	<u>7,370</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	416,073	-
1,018,262	-	199,151	-	2,292,095
-	20,000,000	-	219,714	-
-	-	-	-	-
<u>1,018,262</u>	<u>20,000,000</u>	<u>199,151</u>	<u>635,787</u>	<u>2,292,095</u>
<u>\$ 1,050,103</u>	<u>\$ 20,000,000</u>	<u>\$ 206,521</u>	<u>\$ 635,787</u>	<u>\$ 2,292,095</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
GENERAL FUND (Continued)
JUNE 30, 2023**

	<u>Unclaimed Personal Property Trust Fund</u>	<u>Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund</u>	<u>1992 Wastewater Treatment Fund</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 10,000	\$ 100
Investments	499,955,553	16,628,148	5,594,908
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	373,461	-	-
Loans	-	6,869,598	39,088,261
Other	-	-	-
Due from other funds	51,338	-	-
Other	-	-	-
Total Assets	<u>\$ 500,380,352</u>	<u>\$ 23,507,746</u>	<u>\$ 44,683,269</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 163,450,245	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	10,013,139	-	-
Refunds payable	-	-	-
Other	-	-	-
Total Liabilities	<u>173,463,384</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	23,507,746	44,683,269
Committed	326,916,968	-	-
Unassigned	-	-	-
Total Fund Balances	<u>326,916,968</u>	<u>23,507,746</u>	<u>44,683,269</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 500,380,352</u>	<u>\$ 23,507,746</u>	<u>\$ 44,683,269</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	\$ -	\$ 225,547,200
820,932	3,991,646	76,432,131	-	27,173,886,258
-	-	-	-	940,580,898
-	-	-	-	3,642,070,892
-	39,395,660	85,807,433	-	383,938,961
-	-	-	-	392,387,700
-	-	-	(5,146,150,775)	1,427,840,218
-	-	-	-	26,100,459
<u>\$ 821,034</u>	<u>\$ 43,387,406</u>	<u>\$ 162,239,664</u>	<u>\$ (5,146,150,775)</u>	<u>\$ 34,212,352,586</u>
\$ -	\$ -	\$ 130,000	\$ -	\$ 3,101,833,734
-	-	-	-	5,704,886,909
29,461	-	-	(5,146,150,775)	331,097,023
-	-	-	-	349,774,854
-	-	-	-	171,894,331
<u>29,461</u>	<u>-</u>	<u>130,000</u>	<u>(5,146,150,775)</u>	<u>9,659,486,851</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>497,247,924</u>
-	-	-	-	20,416,073
791,573	43,387,406	162,109,664	-	2,414,637,947
-	-	-	-	11,102,386,733
-	-	-	-	10,518,177,058
<u>791,573</u>	<u>43,387,406</u>	<u>162,109,664</u>	<u>-</u>	<u>24,055,617,811</u>
<u>\$ 821,034</u>	<u>\$ 43,387,406</u>	<u>\$ 162,239,664</u>	<u>\$ (5,146,150,775)</u>	<u>\$ 34,212,352,586</u>

STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>General Fund</u>	<u>Building Our Future Fund</u>	<u>Clean Waters Fund</u>
REVENUES			
Taxes	\$ 27,093,040,155	\$ -	\$ -
Federal and other grants	26,449,583,346	-	-
Licenses and fees	1,456,855,815	-	-
Services and assessments	2,265,920,747	-	-
Component Units and Port Authority	769,111,407	-	-
Investment earnings	856,931,223	816,502	600
Other	<u>1,777,211,277</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>60,668,653,970</u>	<u>816,502</u>	<u>600</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	4,676,751,590	-	-
Physical and mental health	21,846,545,988	-	-
Educational, cultural, and intellectual development	7,294,412,264	5,388,010	-
Community development and environmental management	2,876,503,837	-	-
Economic planning, development, and security	7,532,851,413	-	-
Transportation programs	976,185,790	-	-
Government direction, management, and control	5,968,368,801	-	-
Special government services	408,356,675	-	-
Capital Outlay	50,457,408	-	-
Debt Service:			
Principal	417,010,000	-	-
Interest	<u>214,240,923</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>52,261,684,689</u>	<u>5,388,010</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>8,406,969,281</u>	<u>(4,571,508)</u>	<u>600</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	791,561,129	-	-
Refunding bonds issued	797,670,000	-	-
Premiums/discounts	54,830,266	-	-
Payment to bond escrow agents	(844,559,748)	-	-
Transfers from other funds	2,471,422,244	-	-
Transfers to other funds	<u>(5,240,176,430)</u>	<u>(816,502)</u>	<u>(600)</u>
Total other financing sources (uses)	<u>(1,969,252,539)</u>	<u>(816,502)</u>	<u>(600)</u>
Net Change in Fund Balance	6,437,716,742	(5,388,010)	-
Fund Balances - July 1, 2022 (Restated)	<u>10,946,773,892</u>	<u>25,789,080</u>	<u>63,471</u>
Fund Balances - June 30, 2023	<u>\$ 17,384,490,634</u>	<u>\$ 20,401,070</u>	<u>\$ 63,471</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, 2023

	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	3,135	71,716	193,807
Other	-	-	-
Total Revenues	<u>3,135</u>	<u>71,716</u>	<u>193,807</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	600,000	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	13,905
Government direction, management, and control	25,300	-	11,660
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>25,300</u>	<u>600,000</u>	<u>25,565</u>
Excess (deficiency) of revenues over expenditures	<u>(22,165)</u>	<u>(528,284)</u>	<u>168,242</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	(6,321)	(71,716)	-
Total other financing sources (uses)	<u>(6,321)</u>	<u>(71,716)</u>	<u>-</u>
Net Change in Fund Balance	<u>(28,486)</u>	<u>(600,000)</u>	<u>168,242</u>
Fund Balances - July 1, 2022 (Restated)	<u>100,553</u>	<u>2,067,082</u>	<u>5,238,216</u>
Fund Balances - June 30, 2023	<u>\$ 72,067</u>	<u>\$ 1,467,082</u>	<u>\$ 5,406,458</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>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
15,893	87,582	872,591	13,501
-	-	-	-
<u>15,893</u>	<u>87,582</u>	<u>872,591</u>	<u>13,501</u>
-	-	-	-
-	-	-	-
-	-	443,392	(4,224)
-	-	-	-
-	-	23,319	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	466,711	(4,224)
<u>15,893</u>	<u>87,582</u>	<u>405,880</u>	<u>17,725</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>15,893</u>	<u>87,582</u>	<u>405,880</u>	<u>17,725</u>
454,787	2,329,238	23,778,852	362,220
<u>\$ 470,680</u>	<u>\$ 2,416,820</u>	<u>\$ 24,184,732</u>	<u>\$ 379,945</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, 2023

	<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	246,800	174,423	167,373
Other	-	-	74,472
Total Revenues	<u>246,800</u>	<u>174,423</u>	<u>241,845</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	32,337	1,299,459	262,537
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	33,378	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>32,337</u>	<u>1,332,837</u>	<u>262,537</u>
Excess (deficiency) of revenues over expenditures	<u>214,463</u>	<u>(1,158,414)</u>	<u>(20,692)</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	-	-	(52,193)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(52,193)</u>
Net Change in Fund Balance	214,463	(1,158,414)	(72,885)
Fund Balances - July 1, 2022 (Restated)	6,675,139	5,441,121	8,453,851
Fund Balances - June 30, 2023	<u>\$ 6,889,602</u>	<u>\$ 4,282,707</u>	<u>\$ 8,380,966</u>

<u>2009 Green Acres Fund</u>	<u>Green Trust Fund</u>	<u>1981 Hazardous Discharge Fund</u>	<u>1986 Hazardous Discharge Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
648,129	652,435	6,732	60,209
<u>52,681</u>	<u>52,944</u>	<u>-</u>	<u>-</u>
<u>700,810</u>	<u>705,379</u>	<u>6,732</u>	<u>60,209</u>
-	-	-	-
-	-	-	-
-	-	-	-
780,089	1,644,839	-	31,509
-	-	-	-
-	-	-	-
175,650	-	-	137,017
-	-	-	-
-	-	-	-
-	-	-	-
<u>955,739</u>	<u>1,644,839</u>	<u>-</u>	<u>168,526</u>
<u>(254,929)</u>	<u>(939,460)</u>	<u>6,732</u>	<u>(108,317)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(74,472)	(209,560)	(6,732)	-
<u>(74,472)</u>	<u>(209,560)</u>	<u>(6,732)</u>	<u>-</u>
<u>(329,401)</u>	<u>(1,149,020)</u>	<u>-</u>	<u>(108,317)</u>
20,856,554	24,326,571	180,949	1,788,072
<u>\$ 20,527,153</u>	<u>\$ 23,177,551</u>	<u>\$ 180,949</u>	<u>\$ 1,679,755</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, 2023

	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	5,468	1,196	2,195
Other	-	-	-
Total Revenues	<u>5,468</u>	<u>1,196</u>	<u>2,195</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
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>5,468</u>	<u>1,196</u>	<u>2,195</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	5,468	1,196	2,195
Fund Balances - July 1, 2022 (Restated)	147,218	32,275	60,053
Fund Balances - June 30, 2023	<u>\$ 152,686</u>	<u>\$ 33,471</u>	<u>\$ 62,248</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
36,492	75,079	160,830	204,376	1,408
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>36,492</u>	<u>75,079</u>	<u>160,830</u>	<u>204,376</u>	<u>1,408</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	730,459	-	-	-
-	3,338	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>733,797</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>36,492</u>	<u>(658,718)</u>	<u>160,830</u>	<u>204,376</u>	<u>1,408</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	(204,376)	(1,408)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(204,376)</u>	<u>(1,408)</u>
36,492	(658,718)	160,830	-	-
981,958	2,535,573	4,767,965	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>

(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, 2023

	<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	57,909	-	321,040
Other	-	-	92,665
Total Revenues	<u>57,909</u>	<u>-</u>	<u>413,705</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	(147,059)
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>(147,059)</u>
Excess (deficiency) of revenues over expenditures	<u>57,909</u>	<u>-</u>	<u>560,764</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	-	-	(413,705)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(413,705)</u>
Net Change in Fund Balance	57,909	-	147,059
Fund Balances - July 1, 2022 (Restated)	1,558,194	1,289,870	8,999,143
Fund Balances - June 30, 2023	<u>\$ 1,616,103</u>	<u>\$ 1,289,870</u>	<u>\$ 9,146,202</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
20,308	152,852	808,075	2,599,430	27,843
-	-	-	-	-
<u>20,308</u>	<u>152,852</u>	<u>808,075</u>	<u>2,599,430</u>	<u>27,843</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	15,000,000	-
-	-	-	-	-
-	-	-	-	-
-	-	-	280,040,979	-
-	-	701,949	999,565,263	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	701,949	1,294,606,242	-
<u>20,308</u>	<u>152,852</u>	<u>106,126</u>	<u>(1,292,006,812)</u>	<u>27,843</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	720,000	400,000,000	-
(20,308)	-	-	-	-
<u>(20,308)</u>	<u>-</u>	<u>720,000</u>	<u>400,000,000</u>	<u>-</u>
-	152,852	826,126	(892,006,812)	27,843
545,680	4,112,739	25,125,703	5,975,279,798	749,254
<u>\$ 545,680</u>	<u>\$ 4,265,591</u>	<u>\$ 25,951,829</u>	<u>\$ 5,083,272,986</u>	<u>\$ 777,097</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, 2023

	<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	34,404	16,032	1,905
Other	-	-	-
Total Revenues	<u>34,404</u>	<u>16,032</u>	<u>1,905</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	1,249	-	10,500
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,249</u>	<u>-</u>	<u>10,500</u>
Excess (deficiency) of revenues over expenditures	<u>33,155</u>	<u>16,032</u>	<u>(8,595)</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>33,155</u>	<u>16,032</u>	<u>(8,595)</u>
Fund Balances - July 1, 2022 (Restated)	<u>926,894</u>	<u>431,443</u>	<u>54,456</u>
Fund Balances - June 30, 2023	<u>\$ 960,049</u>	<u>\$ 447,475</u>	<u>\$ 45,861</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	1,000
-	-	-	-	-
-	-	-	-	-
1,045,571	217,866	440,159	4,152,864	1,586,126
<u>75,084</u>	<u>21,570</u>	<u>41,402</u>	<u>-</u>	<u>352,412</u>
<u>1,120,655</u>	<u>239,436</u>	<u>481,561</u>	<u>4,152,864</u>	<u>1,939,538</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	13,976,107	-
2,481,176	1,602,378	-	-	-
-	-	-	-	390,247
-	-	-	-	-
-	-	-	1,504,952	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,481,176</u>	<u>1,602,378</u>	<u>-</u>	<u>15,481,059</u>	<u>390,247</u>
<u>(1,360,521)</u>	<u>(1,362,942)</u>	<u>481,561</u>	<u>(11,328,195)</u>	<u>1,549,291</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(190,222)	-	-	(4,152,864)	-
<u>(190,222)</u>	<u>-</u>	<u>-</u>	<u>(4,152,864)</u>	<u>-</u>
<u>(1,550,743)</u>	<u>(1,362,942)</u>	<u>481,561</u>	<u>(15,481,059)</u>	<u>1,549,291</u>
34,803,028	9,152,245	14,150,725	121,936,459	51,829,834
<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>

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STATE OF NEW JERSEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Pinelands Infrastructure Trust Fund	Resource Recovery and Solid Waste Disposal Facility Fund	Securing Our Children's Future Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	549,179	19,677	16,684,586
Other	-	-	-
Total Revenues	<u>549,179</u>	<u>19,677</u>	<u>16,684,586</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	30,583,818
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	125,700	-	8,164,150
Special government services	-	-	8,466,145
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>125,700</u>	<u>-</u>	<u>47,214,113</u>
Excess (deficiency) of revenues over expenditures	<u>423,479</u>	<u>19,677</u>	<u>(30,529,527)</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	-	-	(17,017,488)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(17,017,488)</u>
Net Change in Fund Balance	<u>423,479</u>	<u>19,677</u>	<u>(47,547,015)</u>
Fund Balances - July 1, 2022 (Restated)	<u>14,898,941</u>	<u>529,519</u>	<u>481,068,880</u>
Fund Balances - June 30, 2023	<u>\$ 15,322,420</u>	<u>\$ 549,196</u>	<u>\$ 433,521,865</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>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
31,841	-	7,370	22,783	29,606
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>31,841</u>	<u>-</u>	<u>7,370</u>	<u>22,783</u>	<u>29,606</u>
-	-	-	-	-
-	-	-	-	-
(247,236)	-	3,810	-	-
-	-	-	-	-
-	-	-	-	66,778
-	-	-	-	-
-	-	-	-	-
<u>(247,236)</u>	<u>-</u>	<u>3,810</u>	<u>-</u>	<u>66,778</u>
<u>279,077</u>	<u>-</u>	<u>3,560</u>	<u>22,783</u>	<u>(37,172)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	20,000,000	-	-	-
<u>(31,841)</u>	<u>-</u>	<u>(7,370)</u>	<u>-</u>	<u>-</u>
<u>(31,841)</u>	<u>20,000,000</u>	<u>(7,370)</u>	<u>-</u>	<u>-</u>
247,236	20,000,000	(3,810)	22,783	(37,172)
771,026	-	202,961	613,004	2,329,267
<u>\$ 1,018,262</u>	<u>\$ 20,000,000</u>	<u>\$ 199,151</u>	<u>\$ 635,787</u>	<u>\$ 2,292,095</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, 2023

	<u>Unclaimed Personal Property Trust Fund</u>	<u>Urban and Rural Centers Unsafe Buildings Demolition Revolving Loan Fund</u>	<u>1992 Wastewater Treatment Fund</u>
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	32,254,998	585,497	208,819
Other	274,333,462	8,001	-
Total Revenues	<u>306,588,460</u>	<u>593,498</u>	<u>208,819</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	3,986,839	-	-
Special government services	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>3,986,839</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>302,601,621</u>	<u>593,498</u>	<u>208,819</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	(219,840,518)	-	-
Total other financing sources (uses)	<u>(219,840,518)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	82,761,103	593,498	208,819
Fund Balances - July 1, 2022 (Restated)	<u>244,155,865</u>	<u>22,914,248</u>	<u>44,474,450</u>
Fund Balances - June 30, 2023	<u>\$ 326,916,968</u>	<u>\$ 23,507,746</u>	<u>\$ 44,683,269</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>
\$ -	\$ -	\$ -	\$ -	\$ 27,093,040,155
-	-	-	-	26,449,583,346
-	-	-	-	1,456,856,815
-	-	-	-	2,265,920,747
-	-	-	-	769,111,407
29,461	113,614	2,679,176	-	928,949,659
-	-	-	-	2,053,171,608
<u>29,461</u>	<u>113,614</u>	<u>2,679,176</u>	<u>-</u>	<u>61,016,633,737</u>
-	-	-	-	4,676,751,590
-	-	-	-	21,846,545,988
-	-	-	-	7,359,960,199
-	-	198,515	-	2,884,977,217
-	-	-	-	7,533,972,119
-	-	-	-	1,256,240,674
-	-	276,597	-	6,983,170,691
-	-	-	-	416,822,820
-	-	-	-	50,457,408
-	-	-	-	417,010,000
-	-	-	-	214,240,923
-	-	475,112	-	53,640,149,629
<u>29,461</u>	<u>113,614</u>	<u>2,204,064</u>	<u>-</u>	<u>7,376,484,108</u>
-	-	-	-	791,561,129
-	-	-	-	797,670,000
-	-	-	-	54,830,266
-	-	-	-	(844,559,748)
-	-	-	(664,056,251)	2,228,085,993
(29,461)	-	-	664,056,251	(4,819,456,430)
<u>(29,461)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,791,868,790)</u>
-	113,614	2,204,064	-	5,584,615,318
791,573	43,273,792	159,905,600	-	18,471,002,493
<u>\$ 791,573</u>	<u>\$ 43,387,406</u>	<u>\$ 162,109,664</u>	<u>\$ -</u>	<u>\$ 24,055,617,811</u>

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**STATE OF NEW JERSEY
BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
JUNE 30, 2023**

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 136,430,205	\$ 7,088	\$ 136,437,293
Investments	7,669,452,442	18,737,692	7,688,190,134
Receivables, net of allowances for uncollectibles			
Federal government	378,448,111	106,555,915	485,004,026
Departmental accounts	492,292,695	-	492,292,695
Loans	1,415,339,230	500,000	1,415,839,230
Other	966,061,834	10,389,643	976,451,477
Due from other funds	331,120,194	152,979,122	484,099,316
Other	19,042	-	19,042
Total Assets	<u>\$ 11,389,163,753</u>	<u>\$ 289,169,460</u>	<u>\$ 11,678,333,213</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 1,427,464,323	\$ 245,600,249	\$ 1,673,064,572
Unearned revenue	7,794,783	-	7,794,783
Due to other funds	1,575,800,810	24,844,555	1,600,645,365
Other	7,986,412	-	7,986,412
Total Liabilities	<u>3,019,046,328</u>	<u>270,444,804</u>	<u>3,289,491,132</u>
Deferred Inflows of Resources	<u>120,000,000</u>	<u>-</u>	<u>120,000,000</u>
Fund Balances			
Restricted	6,583,688,945	13,299,112	6,596,988,057
Committed	1,666,428,480	5,425,544	1,671,854,024
Total Fund Balances	<u>8,250,117,425</u>	<u>18,724,656</u>	<u>8,268,842,081</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 11,389,163,753</u>	<u>\$ 289,169,460</u>	<u>\$ 11,678,333,213</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, 2023

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Non-Major Governmental Funds</u>
REVENUES			
Taxes	\$ 2,198,086,396	\$ -	\$ 2,198,086,396
Federal and other grants	401,090,045	996,373,121	1,397,463,166
Licenses and fees	148,481,860	-	148,481,860
Services and assessments	2,235,035,309	12,780	2,235,048,089
Component Units and Port Authority	5,188,387	-	5,188,387
Investment earnings	271,681,509	679,264	272,360,773
Contributions	588,775,529	-	588,775,529
Other	550,409,835	-	550,409,835
Total Revenues	<u>6,398,748,870</u>	<u>997,065,165</u>	<u>7,395,814,035</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	113,278,122	96,690	113,374,812
Physical and mental health	37,942,115	(600,000)	37,342,115
Educational, cultural, and intellectual development	766,229,535	-	766,229,535
Community development and environmental management	183,082,409	1,458,290	184,540,699
Economic planning, development, and security	2,259,389,219	-	2,259,389,219
Transportation programs	9,786,202	2,959,004,228	2,968,790,430
Government direction, management, and control	3,203,889,189	-	3,203,889,189
Special government services	177,491	-	177,491
Debt Service:			
Principal	1,178,174,201	-	1,178,174,201
Interest	912,900,264	-	912,900,264
Total Expenditures	<u>8,664,848,747</u>	<u>2,959,959,208</u>	<u>11,624,807,955</u>
Excess (deficiency) of revenues over expenditures	<u>(2,266,099,877)</u>	<u>(1,962,894,043)</u>	<u>(4,228,993,920)</u>
OTHER FINANCING SOURCES (USES)			
Bonds, notes, installment obligations, COPS issued, and lease acquisitions	750,000,000	-	750,000,000
Refunding bonds issued	1,117,955,000	-	1,117,955,000
Premiums/discounts	92,183,377	-	92,183,377
Payment to bond escrow agents	(1,159,906,526)	-	(1,159,906,526)
Transfers from other funds	5,220,592,155	1,962,118,327	7,182,710,482
Transfers to other funds	(4,204,703,566)	(262,696)	(4,204,966,262)
Total Other Financing Sources (Uses)	<u>1,816,120,440</u>	<u>1,961,855,631</u>	<u>3,777,976,071</u>
Net Change in Fund Balance	<u>(449,979,437)</u>	<u>(1,038,412)</u>	<u>(451,017,849)</u>
Fund Balances - July 1, 2022 (Restated)	<u>8,700,096,862</u>	<u>19,763,068</u>	<u>8,719,859,930</u>
Fund Balances - June 30, 2023	<u>\$ 8,250,117,425</u>	<u>\$ 18,724,656</u>	<u>\$ 8,268,842,081</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023**

	<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	\$ 338,256	\$ 252,551	\$ 101
Investments	8,462,106	219,257	2,159,527
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	160,996	-	3,193,506
Loans	-	-	-
Other	-	38,807	-
Due from other funds	1,909,758	42,018,017	-
Other	-	-	-
Total Assets	<u>\$ 10,871,116</u>	<u>\$ 42,528,632</u>	<u>\$ 5,353,134</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 868,456	\$ 42,076,089	\$ 4,607,574
Unearned revenue	-	-	-
Due to other funds	1,533,326	452,543	745,560
Other	-	-	-
Total Liabilities	<u>2,401,782</u>	<u>42,528,632</u>	<u>5,353,134</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	8,469,334	-	-
Total Fund Balances	<u>8,469,334</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,871,116</u>	<u>\$ 42,528,632</u>	<u>\$ 5,353,134</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>
\$ 99	\$ 101	\$ 5,564	\$ 3,933
757,183	6,597,910	3,117,108	1,081,887
-	-	-	-
9,995,574	1,493,225	-	-
-	-	-	-
-	-	38,314	-
3,283,091	-	-	-
-	-	-	-
<u>\$ 14,035,947</u>	<u>\$ 8,091,236</u>	<u>\$ 3,160,986</u>	<u>\$ 1,085,820</u>
\$ 14,035,947	\$ 4,808,145	\$ 1,000,579	\$ -
-	-	-	-
-	3,283,091	-	-
-	-	-	-
<u>14,035,947</u>	<u>8,091,236</u>	<u>1,000,579</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	2,160,407	1,085,820
-	-	2,160,407	1,085,820
<u>\$ 14,035,947</u>	<u>\$ 8,091,236</u>	<u>\$ 3,160,986</u>	<u>\$ 1,085,820</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2023

	<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	\$ 5,000	\$ 101	\$ 50,250
Investments	3,864,462	15,183,259	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	263,072	-	2,475,733
Loans	-	-	-
Other	-	-	-
Due from other funds	-	42,601,422	5,048,124
Other	-	-	-
Total Assets	<u>\$ 4,132,534</u>	<u>\$ 57,784,782</u>	<u>\$ 7,574,107</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 161,223	\$ 9,609	\$ 7,574,107
Unearned revenue	-	-	-
Due to other funds	323,109	10,445,025	-
Other	-	-	-
Total Liabilities	<u>484,332</u>	<u>10,454,634</u>	<u>7,574,107</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	3,648,202	47,330,148	-
Total Fund Balances	<u>3,648,202</u>	<u>47,330,148</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,132,534</u>	<u>\$ 57,784,782</u>	<u>\$ 7,574,107</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	\$ 10,100
-	373,332	1,116,913	11,331,035
-	-	-	-
53,427,490	-	-	9,616,330
-	-	-	-
-	-	-	-
1,107,298	1,801	14,394	25,720
-	-	-	-
<u>\$ 54,534,788</u>	<u>\$ 376,133</u>	<u>\$ 1,141,307</u>	<u>\$ 20,983,185</u>
\$ 10,935,502	\$ -	\$ -	\$ 901
-	-	-	-
33,602,726	376,133	1,801	6,449,048
-	-	-	-
<u>44,538,228</u>	<u>376,133</u>	<u>1,801</u>	<u>6,449,949</u>
-	-	-	-
-	-	-	14,533,236
9,996,560	-	1,139,506	-
<u>9,996,560</u>	<u>-</u>	<u>1,139,506</u>	<u>14,533,236</u>
<u>\$ 54,534,788</u>	<u>\$ 376,133</u>	<u>\$ 1,141,307</u>	<u>\$ 20,983,185</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2023

	<u>Clean Communities Account Fund</u>	<u>Clean Energy Fund</u>	<u>Clean Water State Revolving Fund</u>
ASSETS			
Cash and cash equivalents	\$ 380,867	\$ 978,910	\$ 1,000
Investments	4,664,130	634,262,943	164,978,173
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	546,818	45,261,371	-
Loans	-	-	753,724,116
Other	-	-	-
Due from other funds	205,469	581,787	-
Other	-	-	-
Total Assets	<u>\$ 5,797,284</u>	<u>\$ 681,085,011</u>	<u>\$ 918,703,289</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 124,448,641	\$ -
Unearned revenue	-	-	4,369,104
Due to other funds	-	115,913,242	2,356,207
Other	-	-	-
Total Liabilities	<u>-</u>	<u>240,361,883</u>	<u>6,725,311</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	911,977,978
Committed	5,797,284	440,723,128	-
Total Fund Balances	<u>5,797,284</u>	<u>440,723,128</u>	<u>911,977,978</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,797,284</u>	<u>\$ 681,085,011</u>	<u>\$ 918,703,289</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>
\$ 611,053	\$ 78,740	\$ 300,396	\$ 5,278,335
692,072,124	63,923,968	5,943,010	2,005,077
-	-	-	-
745,604	-	-	1,409,933
-	-	-	-
-	793,023	-	-
-	-	-	-
-	-	-	-
<u>\$ 693,428,781</u>	<u>\$ 64,795,731</u>	<u>\$ 6,243,406</u>	<u>\$ 8,693,345</u>
\$ 13,920,717	\$ 10,287,330	\$ 4,438,050	\$ 8,693,345
-	-	-	-
-	-	-	-
-	-	-	-
<u>13,920,717</u>	<u>10,287,330</u>	<u>4,438,050</u>	<u>8,693,345</u>
-	-	-	-
679,508,064	54,508,401	-	-
-	-	1,805,356	-
<u>679,508,064</u>	<u>54,508,401</u>	<u>1,805,356</u>	<u>-</u>
<u>\$ 693,428,781</u>	<u>\$ 64,795,731</u>	<u>\$ 6,243,406</u>	<u>\$ 8,693,345</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2023

	<u>Drinking Water State Revolving Fund</u>	<u>Emergency Medical Technician Training Fund</u>	<u>Enterprise Zone Assistance Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ 55,181	\$ -
Investments	145,206,402	5,340,646	160,784,016
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	132,368	29,711,201
Loans	345,562,972	-	-
Other	196,121,612	-	-
Due from other funds	-	-	25,000
Other	-	-	-
Total Assets	<u>\$ 686,891,086</u>	<u>\$ 5,528,195</u>	<u>\$ 190,520,217</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 61,370	\$ 1,744,177
Unearned revenue	3,425,679	-	-
Due to other funds	1,795,414	149,939	84,300,351
Other	-	-	-
Total Liabilities	<u>5,221,093</u>	<u>211,309</u>	<u>86,044,528</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	681,669,993	-	-
Committed	-	5,316,886	104,475,689
Total Fund Balances	<u>681,669,993</u>	<u>5,316,886</u>	<u>104,475,689</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 686,891,086</u>	<u>\$ 5,528,195</u>	<u>\$ 190,520,217</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	\$ 288,505	\$ 1,000
169,439,896	3,863,667	44,244,753	2,659,617
-	-	-	-
-	-	-	-
-	-	16,395,472	-
-	-	93,554	-
3,636,820	-	-	-
-	-	-	-
<u>\$ 173,076,816</u>	<u>\$ 3,863,767</u>	<u>\$ 61,022,284</u>	<u>\$ 2,660,617</u>
\$ -	\$ 10,695	\$ 48	\$ -
-	-	-	-
4,477,149	-	588,835	-
-	-	-	-
<u>4,477,149</u>	<u>10,695</u>	<u>588,883</u>	<u>-</u>
-	-	-	-
168,599,667	3,853,072	60,433,401	2,660,617
-	-	-	-
<u>168,599,667</u>	<u>3,853,072</u>	<u>60,433,401</u>	<u>2,660,617</u>
<u>\$ 173,076,816</u>	<u>\$ 3,863,767</u>	<u>\$ 61,022,284</u>	<u>\$ 2,660,617</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2023

	<u>Global Warming Solutions Fund</u>	<u>Gubernatorial Elections Fund</u>	<u>Hazardous Discharge Site Cleanup Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ -	\$ 242,671
Investments	356,459,275	-	321,617,311
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	2,397,369
Loans	-	-	-
Other	-	-	-
Due from other funds	-	174,935	-
Other	-	-	-
Total Assets	<u>\$ 356,459,375</u>	<u>\$ 174,935</u>	<u>\$ 324,257,351</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 2,070,654	\$ -	\$ 301,833
Unearned revenue	-	-	-
Due to other funds	1,751,554	-	28,641,692
Other	-	-	-
Total Liabilities	<u>3,822,208</u>	<u>-</u>	<u>28,943,525</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	295,313,826
Committed	352,637,167	174,935	-
Total Fund Balances	<u>352,637,167</u>	<u>174,935</u>	<u>295,313,826</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 356,459,375</u>	<u>\$ 174,935</u>	<u>\$ 324,257,351</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>
\$ 113,523,002	\$ 4,164,713	\$ 10,000	\$ 12,600
515,475,746	309,105,525	125,217,708	510,520
-	-	-	-
8,073,051	2,205,316	32,806,786	-
-	-	-	-
-	-	-	-
57,062,679	25,419,486	-	-
-	-	-	-
<u>\$ 694,134,478</u>	<u>\$ 340,895,040</u>	<u>\$ 158,034,494</u>	<u>\$ 523,120</u>
\$ -	\$ 133,742,121	\$ -	\$ -
-	-	-	-
677,037,818	57,970,082	38,479,456	-
-	-	-	-
<u>677,037,818</u>	<u>191,712,203</u>	<u>38,479,456</u>	<u>-</u>
-	-	-	-
-	-	-	-
17,096,660	149,182,837	119,555,038	523,120
<u>17,096,660</u>	<u>149,182,837</u>	<u>119,555,038</u>	<u>523,120</u>
<u>\$ 694,134,478</u>	<u>\$ 340,895,040</u>	<u>\$ 158,034,494</u>	<u>\$ 523,120</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2023

	Lead Hazard Control Assistance Fund	Luxury Tax Development Fund	Luxury Tax Fund
ASSETS			
Cash and cash equivalents	\$ 17,510	\$ 99	\$ 100
Investments	1,405,687	6,591,940	299,172
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	-	8,181,317
Loans	8,690,820	-	-
Other	-	-	-
Due from other funds	14,020	-	-
Other	-	-	-
Total Assets	<u>\$ 10,128,037</u>	<u>\$ 6,592,039</u>	<u>\$ 8,480,589</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ -	\$ 8,480,589
Unearned revenue	-	-	-
Due to other funds	121,872	-	-
Other	-	-	-
Total Liabilities	<u>121,872</u>	<u>-</u>	<u>8,480,589</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	10,006,165	6,592,039	-
Total Fund Balances	<u>10,006,165</u>	<u>6,592,039</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 10,128,037</u>	<u>\$ 6,592,039</u>	<u>\$ 8,480,589</u>

Mandatory Continuing Legal Education Fund	Medical Malpractice Self Insurance Fund	New Home Warranty Security Fund	New Jersey Building Authority
\$ 7,697	\$ -	\$ 99,525	\$ 250,000
4,401,155	16,095,521	12,019,198	10,710,508
-	-	-	-
-	5,371,261	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 4,408,852</u>	<u>\$ 21,466,782</u>	<u>\$ 12,118,723</u>	<u>\$ 10,960,508</u>
\$ 253,500	\$ 7,825	\$ -	\$ -
-	-	-	-
-	-	1,719,031	-
-	-	-	-
<u>253,500</u>	<u>7,825</u>	<u>1,719,031</u>	<u>-</u>
-	-	-	10,960,508
<u>4,155,352</u>	<u>21,458,957</u>	<u>10,399,692</u>	<u>-</u>
<u>4,155,352</u>	<u>21,458,957</u>	<u>10,399,692</u>	<u>10,960,508</u>
<u>\$ 4,408,852</u>	<u>\$ 21,466,782</u>	<u>\$ 12,118,723</u>	<u>\$ 10,960,508</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2023

	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	\$ 100	\$ 9,621	\$ 913,647
Investments	1,260,310	1,758,793	23,548,023
Receivables, net of allowances for uncollectibles			
Federal government	322,674,708	-	-
Departmental accounts	-	-	-
Loans	-	-	-
Other	-	-	44,809
Due from other funds	105,009,082	-	-
Other	-	-	19,042
Total Assets	<u>\$ 428,944,200</u>	<u>\$ 1,768,414</u>	<u>\$ 24,525,521</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 428,944,200	\$ 415,757	\$ 526,694
Unearned revenue	-	-	-
Due to other funds	-	-	-
Other	-	-	-
Total Liabilities	<u>428,944,200</u>	<u>415,757</u>	<u>526,694</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	-	1,352,657	23,998,827
Total Fund Balances	<u>-</u>	<u>1,352,657</u>	<u>23,998,827</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 428,944,200</u>	<u>\$ 1,768,414</u>	<u>\$ 24,525,521</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>
\$ 459,533	\$ 1,748,702	\$ 679,848	\$ 5,882	\$ 620,926
2,749,391	401,082,687	37,804,321	5,093,739	704,593,045
-	-	-	-	10,921,975
1,065	-	1,541,753	-	-
-	-	-	-	-
-	739	109,286	-	-
-	-	11,054	1,258,609	-
-	-	-	-	-
<u>\$ 3,209,989</u>	<u>\$ 402,832,128</u>	<u>\$ 40,146,262</u>	<u>\$ 6,358,230</u>	<u>\$ 716,135,946</u>
\$ -	\$ 43,718,210	\$ 3,817	\$ 66,096	\$ 336,211
-	-	-	-	-
562,192	-	24,346,257	-	152,979,122
-	7,986,412	-	-	-
<u>562,192</u>	<u>51,704,622</u>	<u>24,350,074</u>	<u>66,096</u>	<u>153,315,333</u>
-	-	-	-	-
-	351,127,506	-	-	562,820,613
2,647,797	-	15,796,188	6,292,134	-
<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>\$ 3,209,989</u>	<u>\$ 402,832,128</u>	<u>\$ 40,146,262</u>	<u>\$ 6,358,230</u>	<u>\$ 716,135,946</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2023

	<u>New Jersey Workforce Development Partnership Fund</u>	<u>Opioid Recovery and Remediation Fund</u>	<u>Petroleum Overcharge Reimbursement Fund</u>
ASSETS			
Cash and cash equivalents	\$ 915,843	\$ -	\$ 100
Investments	229,309,232	52,867,224	873,334
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	47,113,699	-	-
Loans	-	-	-
Other	-	16,067,949	-
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 277,338,774</u>	<u>\$ 68,935,173</u>	<u>\$ 873,434</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 338,236	\$ -	\$ -
Unearned revenue	-	-	-
Due to other funds	126,202,330	-	25,000
Other	-	-	-
Total Liabilities	<u>126,540,566</u>	<u>-</u>	<u>25,000</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	150,798,208	68,935,173	-
Committed	-	-	848,434
Total Fund Balances	<u>150,798,208</u>	<u>68,935,173</u>	<u>848,434</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 277,338,774</u>	<u>\$ 68,935,173</u>	<u>\$ 873,434</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>
\$ 100	\$ 10,100	\$ 100	\$ 252,481	\$ 100
23,376,590	4,720,604	1,750,786	49,810,788	633,438
-	-	-	-	-
-	1,317,774	-	345,702	-
-	-	-	-	-
-	-	-	-	-
30,000,000	-	4,669	-	-
-	-	-	-	-
<u>\$ 53,376,690</u>	<u>\$ 6,048,478</u>	<u>\$ 1,755,555</u>	<u>\$ 50,408,971</u>	<u>\$ 633,538</u>
\$ 8,158,475	\$ -	\$ -	\$ 62,242	\$ -
-	-	-	-	-
-	746,120	-	-	-
-	-	-	-	-
<u>8,158,475</u>	<u>746,120</u>	<u>-</u>	<u>62,242</u>	<u>-</u>
-	-	-	-	-
-	-	-	50,346,729	-
45,218,215	5,302,358	1,755,555	-	633,538
<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>\$ 53,376,690</u>	<u>\$ 6,048,478</u>	<u>\$ 1,755,555</u>	<u>\$ 50,408,971</u>	<u>\$ 633,538</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2023

	<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	\$ 47,305	\$ 267,445	\$ 100
Investments	5,183,592	9,856,314	1,119,758
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	8,165	167,967	-
Loans	-	-	-
Other	-	-	-
Due from other funds	-	22,847	-
Other	-	-	-
Total Assets	<u>\$ 5,239,062</u>	<u>\$ 10,314,573</u>	<u>\$ 1,119,858</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 105,493	\$ -
Unearned revenue	-	-	-
Due to other funds	2,905,168	-	-
Other	-	-	-
Total Liabilities	<u>2,905,168</u>	<u>105,493</u>	<u>-</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	2,333,894	10,209,080	1,119,858
Total Fund Balances	<u>2,333,894</u>	<u>10,209,080</u>	<u>1,119,858</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,239,062</u>	<u>\$ 10,314,573</u>	<u>\$ 1,119,858</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>
\$ -	\$ 649,550	\$ 209,737	\$ 100	\$ 166
797,521,383	180,384,613	-	3,883,815	34,299,652
2,265,429	-	42,585,999	-	-
178,873,136	-	-	-	970,673
-	-	-	-	-
5,817,530	15,397,092	4,378,410	-	-
568,285	2,469,789	-	-	6,796,636
-	-	-	-	-
<u>\$ 985,045,763</u>	<u>\$ 198,901,044</u>	<u>\$ 47,174,146</u>	<u>\$ 3,883,915</u>	<u>\$ 42,067,127</u>
\$ 89,098,847	\$ 92,110,214	\$ 41,786,714	\$ -	\$ 130,813
-	-	-	-	-
61,664,107	9,597,984	5,387,432	223,181	25,000,390
-	-	-	-	-
<u>150,762,954</u>	<u>101,708,198</u>	<u>47,174,146</u>	<u>223,181</u>	<u>25,131,203</u>
-	-	-	-	-
834,282,809	97,192,846	-	-	-
-	-	-	3,660,734	16,935,924
<u>834,282,809</u>	<u>97,192,846</u>	<u>-</u>	<u>3,660,734</u>	<u>16,935,924</u>
<u>\$ 985,045,763</u>	<u>\$ 198,901,044</u>	<u>\$ 47,174,146</u>	<u>\$ 3,883,915</u>	<u>\$ 42,067,127</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2023

	<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	\$ 1,552,567	\$ 943,893	\$ -
Investments	310,091,935	33,099,642	286,261,000
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	-	13,324,800	-
Loans	-	-	-
Other	-	-	120,000,000
Due from other funds	-	-	-
Other	-	-	-
Total Assets	<u>\$ 311,644,502</u>	<u>\$ 47,368,335</u>	<u>\$ 406,261,000</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 303,079,372	\$ 666,040	\$ 38,000
Unearned revenue	-	-	-
Due to other funds	-	9,791,894	-
Other	-	-	-
Total Liabilities	<u>303,079,372</u>	<u>10,457,934</u>	<u>38,000</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>120,000,000</u>
Fund Balances			
Restricted	-	36,910,401	286,223,000
Committed	8,565,130	-	-
Total Fund Balances	<u>8,565,130</u>	<u>36,910,401</u>	<u>286,223,000</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 311,644,502</u>	<u>\$ 47,368,335</u>	<u>\$ 406,261,000</u>

Tourism Improvement and Development District Act	Trial Attorney Certification Program	Unclaimed Child Support Trust Fund	Unclaimed Utility Deposits Trust Fund	Unemployment Compensation Auxiliary Fund
\$ 10,000	\$ 999	\$ 41,500	\$ -	\$ -
21,248	1,041,886	3,535,713	896,571	70,607,870
-	-	-	-	-
2,706,221	-	-	15,191	-
-	-	-	-	-
-	22,758	-	-	3,766,000
-	-	-	-	1,748,754
-	-	-	-	-
<u>\$ 2,737,469</u>	<u>\$ 1,065,643</u>	<u>\$ 3,577,213</u>	<u>\$ 911,762</u>	<u>\$ 76,122,624</u>
\$ 2,633,367	\$ 135,990	\$ -	\$ 35,743	\$ -
-	-	-	-	-
104,102	-	-	27,112	4,273,325
-	-	-	-	-
<u>2,737,469</u>	<u>135,990</u>	<u>-</u>	<u>62,855</u>	<u>4,273,325</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	929,653	3,577,213	848,907	71,849,299
-	929,653	3,577,213	848,907	71,849,299
<u>\$ 2,737,469</u>	<u>\$ 1,065,643</u>	<u>\$ 3,577,213</u>	<u>\$ 911,762</u>	<u>\$ 76,122,624</u>

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STATE OF NEW JERSEY
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS (Continued)
JUNE 30, 2023

	Unemployment Compensation Interest Repayment Fund	Universal Services Fund	Vietnam Veterans' Memorial Fund
ASSETS			
Cash and cash equivalents	\$ -	\$ 100,000	\$ -
Investments	1,323,220	120,376,343	8,478
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Departmental accounts	1,295	25,176,212	-
Loans	-	-	-
Other	-	16,091,318	-
Due from other funds	23,434	-	77,214
Other	-	-	-
Total Assets	<u>\$ 1,347,949</u>	<u>\$ 161,743,873</u>	<u>\$ 85,692</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 19,873,625	\$ 85,692
Unearned revenue	-	-	-
Due to other funds	-	76,329,878	-
Other	-	-	-
Total Liabilities	<u>-</u>	<u>96,203,503</u>	<u>85,692</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	-	-	-
Committed	1,347,949	65,540,370	-
Total Fund Balances	<u>1,347,949</u>	<u>65,540,370</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,347,949</u>	<u>\$ 161,743,873</u>	<u>\$ 85,692</u>

<u>Volkswagen Mitigation Fund</u>	<u>Volunteer Emergency Service Organizations Loan Fund</u>	<u>Wastewater Treatment Fund</u>	<u>Worker and Community Right to Know Fund</u>	<u>Total Non-Major Special Revenue Funds</u>
\$ 100	\$ 100	\$ 100	\$ 10,100	\$ 136,430,205
50,837,765	1,458,790	377,556,049	5,292,833	7,669,452,442
-	-	-	-	378,448,111
-	-	-	3,260,721	492,292,695
-	213,177	290,752,673	-	1,415,339,230
-	-	587,280,633	-	966,061,834
-	-	-	-	331,120,194
-	-	-	-	19,042
<u>\$ 50,837,865</u>	<u>\$ 1,672,067</u>	<u>\$ 1,255,589,455</u>	<u>\$ 8,563,654</u>	<u>\$ 11,389,163,753</u>
\$ 575,448	\$ -	\$ -	\$ -	\$ 1,427,464,323
-	-	-	-	7,794,783
-	-	-	3,120,212	1,575,800,810
-	-	-	-	7,986,412
<u>575,448</u>	<u>-</u>	<u>-</u>	<u>3,120,212</u>	<u>3,019,046,328</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000,000</u>
-	-	1,255,589,455	5,443,442	6,583,688,945
50,262,417	1,672,067	-	-	1,666,428,480
<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>\$ 50,837,865</u>	<u>\$ 1,672,067</u>	<u>\$ 1,255,589,455</u>	<u>\$ 8,563,654</u>	<u>\$ 11,389,163,753</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, 2023

	<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	\$ -	\$ 17,123,488
Federal and other grants	-	-	-
Licenses and fees	1,784,070	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	332,870	37,947	42,773
Contributions	-	814,078	-
Other	-	-	-
Total Revenues	<u>13,116,940</u>	<u>852,025</u>	<u>17,166,261</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	1,652,934	-	-
Physical and mental health	9,494,721	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	-	17,166,261
Transportation programs	-	-	-
Government direction, management, and control	-	231,623,729	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>11,147,655</u>	<u>231,623,729</u>	<u>17,166,261</u>
Excess (deficiency) of revenues over expenditures	<u>1,969,285</u>	<u>(230,771,704)</u>	<u>-</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	-	230,771,704	-
Transfers to other funds	(981,371)	-	-
Total Other Financing Sources (Uses)	<u>(981,371)</u>	<u>230,771,704</u>	<u>-</u>
Net Change in Fund Balance	987,914	-	-
Fund Balances - July 1, 2022 (Restated)	<u>7,481,420</u>	<u>-</u>	<u>-</u>
Fund Balances - June 30, 2023	<u>\$ 8,469,334</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>
\$ 32,439,747	\$ 4,364,859	\$ -	\$ -
-	-	-	-
-	-	2,877,286	-
-	-	-	-
-	-	-	-
171,259	222,785	122,634	38,769
-	-	-	-
-	-	-	-
<u>32,611,006</u>	<u>4,587,644</u>	<u>2,999,920</u>	<u>38,769</u>
-	-	3,159,350	-
-	-	-	-
-	-	-	-
-	-	-	-
32,611,006	4,587,644	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>32,611,006</u>	<u>4,587,644</u>	<u>3,159,350</u>	<u>-</u>
-	-	(159,430)	38,769
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	(159,430)	38,769
-	-	-	-
-	-	2,319,837	1,047,051
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,160,407</u>	<u>\$ 1,085,820</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, 2023

	<u>Body Armor Replacement Fund</u>	<u>Cannabis Regulatory, Enforcement Assistance and Marketplace Modernization Fund</u>	<u>Casino Control Fund</u>
REVENUES			
Taxes	\$ -	\$ 31,954,464	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	10,646,686	63,975,282
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	139,214	452,952	-
Contributions	-	-	-
Other	2,892,975	272	-
Total Revenues	<u>3,032,189</u>	<u>43,054,374</u>	<u>63,975,282</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	2,989,546	-	57,435,871
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	3,659	-	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	245,185	6,539,411
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>2,993,205</u>	<u>245,185</u>	<u>63,975,282</u>
Excess (deficiency) of revenues over expenditures	<u>38,984</u>	<u>42,809,189</u>	<u>-</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	(323,109)	(10,445,025)	-
Total Other Financing Sources (Uses)	<u>(323,109)</u>	<u>(10,445,025)</u>	<u>-</u>
Net Change in Fund Balance	<u>(284,125)</u>	<u>32,364,164</u>	<u>-</u>
Fund Balances - July 1, 2022 (Restated)	<u>3,932,327</u>	<u>14,965,984</u>	<u>-</u>
Fund Balances - June 30, 2023	<u>\$ 3,648,202</u>	<u>\$ 47,330,148</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>
\$ 485,851,440	\$ -	\$ -	\$ -
-	-	-	-
6,061,468	-	-	-
-	-	-	9,990,648
-	-	-	-
6,676,339	11,158	32,362	430,949
-	-	-	-
<u>1,389,929</u>	<u>248,612</u>	<u>707,634</u>	<u>-</u>
<u>499,979,176</u>	<u>259,770</u>	<u>739,996</u>	<u>10,421,597</u>
-	-	696,413	-
25,882,227	-	-	1,693
472,714,868	-	-	-
-	-	-	-
2,414,221	-	-	-
1,803,960	-	-	-
-	-	-	-
92,000	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>502,907,276</u>	<u>-</u>	<u>696,413</u>	<u>1,693</u>
<u>(2,928,100)</u>	<u>259,770</u>	<u>43,583</u>	<u>10,419,904</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
259,770	-	-	-
<u>-</u>	<u>(259,770)</u>	<u>-</u>	<u>(6,449,048)</u>
<u>259,770</u>	<u>(259,770)</u>	<u>-</u>	<u>(6,449,048)</u>
<u>(2,668,330)</u>	<u>-</u>	<u>43,583</u>	<u>3,970,856</u>
<u>12,664,890</u>	<u>-</u>	<u>1,095,923</u>	<u>10,562,380</u>
<u>\$ 9,996,560</u>	<u>\$ -</u>	<u>\$ 1,139,506</u>	<u>\$ 14,533,236</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, 2023

	Clean Communities Account Fund	Clean Energy Fund	Clean Water State Revolving Fund
REVENUES			
Taxes	\$ 27,977,481	\$ -	\$ -
Federal and other grants	-	-	45,078,687
Licenses and fees	-	-	-
Services and assessments	-	336,108,928	-
Component Units and Port Authority	-	-	-
Investment earnings	375,414	18,582,009	5,817,531
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>28,352,895</u>	<u>354,690,937</u>	<u>50,896,218</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	27,631,181	-	6,985,009
Economic planning, development, and security	-	140,186,350	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>27,631,181</u>	<u>140,186,350</u>	<u>6,985,009</u>
Excess (deficiency) of revenues over expenditures	<u>721,714</u>	<u>214,504,587</u>	<u>43,911,209</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	-	-	16,729,400
Transfers to other funds	-	(85,913,242)	(2,356,207)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(85,913,242)</u>	<u>14,373,193</u>
Net Change in Fund Balance	<u>721,714</u>	<u>128,591,345</u>	<u>58,284,402</u>
Fund Balances - July 1, 2022 (Restated)	<u>5,075,570</u>	<u>312,131,783</u>	<u>853,693,576</u>
Fund Balances - June 30, 2023	<u>\$ 5,797,284</u>	<u>\$ 440,723,128</u>	<u>\$ 911,977,978</u>

Contributory Group Insurance Premium Fund	Dental Expense Program Fund - State	Disciplinary Oversight Committee Fund	Division of Motor Vehicles Surcharge Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	11,736,909	-
-	-	-	73,738,327
-	-	-	-
25,021,732	2,608,555	144,023	144,549
110,153,878	61,079,254	-	-
-	8,893	511,930	-
<u>135,175,610</u>	<u>63,696,702</u>	<u>12,392,862</u>	<u>73,882,876</u>
-	-	13,942,975	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
102,071,231	86,834,051	-	73,882,876
-	-	-	-
-	-	-	-
<u>102,071,231</u>	<u>86,834,051</u>	<u>13,942,975</u>	<u>73,882,876</u>
<u>33,104,379</u>	<u>(23,137,349)</u>	<u>(1,550,113)</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	33,111,383	-	-
-	-	-	-
<u>-</u>	<u>33,111,383</u>	<u>-</u>	<u>-</u>
<u>33,104,379</u>	<u>9,974,034</u>	<u>(1,550,113)</u>	<u>-</u>
646,403,685	44,534,367	3,355,469	-
<u>\$ 679,508,064</u>	<u>\$ 54,508,401</u>	<u>\$ 1,805,356</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, 2023

	Drinking Water State Revolving Fund	Emergency Medical Technician Training Fund	Enterprise Zone Assistance Fund
REVENUES			
Taxes	\$ -	\$ -	\$ 168,005,684
Federal and other grants	10,152,919	-	-
Licenses and fees	-	-	-
Services and assessments	-	1,455,727	-
Component Units and Port Authority	-	-	-
Investment earnings	4,833,354	197,568	4,287,672
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>14,986,273</u>	<u>1,653,295</u>	<u>172,293,356</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	2,017,291	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	49,131,260	-	-
Economic planning, development, and security	-	-	24,767,588
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>49,131,260</u>	<u>2,017,291</u>	<u>24,767,588</u>
Excess (deficiency) of revenues over expenditures	<u>(34,144,987)</u>	<u>(363,996)</u>	<u>147,525,768</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	6,834,848	-	-
Transfers to other funds	(1,795,414)	(149,939)	(84,300,351)
Total Other Financing Sources (Uses)	<u>5,039,434</u>	<u>(149,939)</u>	<u>(84,300,351)</u>
Net Change in Fund Balance	<u>(29,105,553)</u>	<u>(513,935)</u>	<u>63,225,417</u>
Fund Balances - July 1, 2022 (Restated)	<u>710,775,546</u>	<u>5,830,821</u>	<u>41,250,272</u>
Fund Balances - June 30, 2023	<u>\$ 681,669,993</u>	<u>\$ 5,316,886</u>	<u>\$ 104,475,689</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>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
10,438,336	-	-	-
-	-	-	-
-	-	-	-
5,105,715	139,950	1,558,533	95,307
-	-	-	-
-	-	321,531	-
<u>15,544,051</u>	<u>139,950</u>	<u>1,880,064</u>	<u>95,307</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	87,221	1,430,603	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>87,221</u>	<u>1,430,603</u>	<u>-</u>
<u>15,544,051</u>	<u>52,729</u>	<u>449,461</u>	<u>95,307</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(11,278,665)	-	(588,835)	-
<u>(11,278,665)</u>	<u>-</u>	<u>(588,835)</u>	<u>-</u>
4,265,386	52,729	(139,374)	95,307
<u>164,334,281</u>	<u>3,800,343</u>	<u>60,572,775</u>	<u>2,565,310</u>
<u>\$ 168,599,667</u>	<u>\$ 3,853,072</u>	<u>\$ 60,433,401</u>	<u>\$ 2,660,617</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, 2023

	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	-	10,699,342	-
Contributions	-	-	-
Other	-	158,946,258	174,935
Total Revenues	<u>-</u>	<u>169,645,600</u>	<u>174,935</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	62,732,736	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	54,404,201	-	-
Interest	43,235,736	-	-
Total Expenditures	<u>97,639,937</u>	<u>62,732,736</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(97,639,937)</u>	<u>106,912,864</u>	<u>174,935</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	97,639,937	-	-
Transfers to other funds	-	(2,251,554)	-
Total Other Financing Sources (Uses)	<u>97,639,937</u>	<u>(2,251,554)</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>104,661,310</u>	<u>174,935</u>
Fund Balances - July 1, 2022 (Restated)	<u>-</u>	<u>247,975,857</u>	<u>-</u>
Fund Balances - June 30, 2023	<u>\$ -</u>	<u>\$ 352,637,167</u>	<u>\$ 174,935</u>

Hazardous Discharge Site Cleanup Fund	Health Care Subsidy Fund	Health Insurance Affordability Fund	Health Insurance Exchange Trust Fund	Horse Racing Injury Compensation Fund
\$ -	\$ 418,502,122	\$ -	\$ -	\$ -
-	-	-	-	-
26,587,160	-	-	-	-
7,426,377	981,562,974	203,517,754	142,908,475	1,293,518
-	-	-	-	-
11,601,050	21,124,296	5,887,126	2,697,681	18,839
-	-	-	-	-
-	-	-	-	-
<u>45,614,587</u>	<u>1,421,189,392</u>	<u>209,404,880</u>	<u>145,606,156</u>	<u>1,312,357</u>
-	-	-	-	1,133,643
-	-	-	-	-
-	-	-	-	-
14,056,309	-	-	-	-
-	-	170,887,084	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>14,056,309</u>	<u>-</u>	<u>170,887,084</u>	<u>-</u>	<u>1,133,643</u>
<u>31,558,278</u>	<u>1,421,189,392</u>	<u>38,517,796</u>	<u>145,606,156</u>	<u>178,714</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	40,262,701	25,000,000	-	-
<u>(28,641,692)</u>	<u>(1,557,236,152)</u>	<u>(57,965,619)</u>	<u>(38,479,456)</u>	<u>-</u>
<u>(28,641,692)</u>	<u>(1,516,973,451)</u>	<u>(32,965,619)</u>	<u>(38,479,456)</u>	<u>-</u>
2,916,586	(95,784,059)	5,552,177	107,126,700	178,714
<u>292,397,240</u>	<u>112,880,719</u>	<u>143,630,660</u>	<u>12,428,338</u>	<u>344,406</u>
<u>\$ 295,313,826</u>	<u>\$ 17,096,660</u>	<u>\$ 149,182,837</u>	<u>\$ 119,555,038</u>	<u>\$ 523,120</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, 2023

	Lead Hazard Control Assistance Fund	Legal Services Fund	Luxury Tax Development Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	39,300	6,720,478	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	48,862	-	245,423
Contributions	-	-	-
Other	18,507	-	-
Total Revenues	<u>106,669</u>	<u>6,720,478</u>	<u>245,423</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	300,000
Economic planning, development, and security	67,396	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>67,396</u>	<u>-</u>	<u>300,000</u>
Excess (deficiency) of revenues over expenditures	<u>39,273</u>	<u>6,720,478</u>	<u>(54,577)</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	(121,872)	(6,720,478)	-
Total Other Financing Sources (Uses)	<u>(121,872)</u>	<u>(6,720,478)</u>	<u>-</u>
Net Change in Fund Balance	<u>(82,599)</u>	<u>-</u>	<u>(54,577)</u>
Fund Balances - July 1, 2022 (Restated)	<u>10,088,764</u>	<u>-</u>	<u>6,646,616</u>
Fund Balances - June 30, 2023	<u>\$ 10,006,165</u>	<u>\$ -</u>	<u>\$ 6,592,039</u>

<u>Luxury Tax Fund</u>	<u>Mandatory Continuing Legal Education Fund</u>	<u>Medical Malpractice Self Insurance Fund</u>	<u>New Home Warranty Security Fund</u>	<u>New Jersey Building Authority</u>
\$ 44,682,149	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	1,006,467	-	582,200	-
-	-	11,500,738	1,905,705	-
-	-	-	-	-
20,524	68,041	540,261	442,384	70,754
-	-	-	-	-
-	-	-	48,598	-
<u>44,702,673</u>	<u>1,074,508</u>	<u>12,040,999</u>	<u>2,978,887</u>	<u>70,754</u>
-	653,644	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	473,970	-
-	-	19,177,651	-	-
-	-	-	-	-
44,702,673	-	-	-	897,357
-	-	-	-	-
-	-	-	-	49,110,000
-	-	-	-	3,240,866
<u>44,702,673</u>	<u>653,644</u>	<u>19,177,651</u>	<u>473,970</u>	<u>53,248,223</u>
<u>-</u>	<u>420,864</u>	<u>(7,136,652)</u>	<u>2,504,917</u>	<u>(53,177,469)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	10,000,000	-	53,385,197
-	-	-	(1,719,031)	-
-	-	<u>10,000,000</u>	<u>(1,719,031)</u>	<u>53,385,197</u>
-	420,864	2,863,348	785,886	207,728
-	3,734,488	18,595,609	9,613,806	10,752,780
<u>\$ -</u>	<u>\$ 4,155,352</u>	<u>\$ 21,458,957</u>	<u>\$ 10,399,692</u>	<u>\$ 10,960,508</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, 2023

	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	324,062,885	-	-
Licenses and fees	-	804,942	3,856,267
Services and assessments	47,043,463	-	-
Component Units and Port Authority	-	-	-
Investment earnings	332,719	52,546	6,045
Contributions	-	-	-
Other	-	-	640,944
Total Revenues	<u>371,439,067</u>	<u>857,488</u>	<u>4,503,256</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	813,227	2,932,316
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	429,404,686	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>429,404,686</u>	<u>813,227</u>	<u>2,932,316</u>
Excess (deficiency) of revenues over expenditures	<u>(57,965,619)</u>	<u>44,261</u>	<u>1,570,940</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	57,965,619	-	-
Transfers to other funds	-	-	-
Total Other Financing Sources (Uses)	<u>57,965,619</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>44,261</u>	<u>1,570,940</u>
Fund Balances - July 1, 2022 (Restated)	<u>-</u>	<u>1,308,396</u>	<u>22,427,887</u>
Fund Balances - June 30, 2023	<u>\$ -</u>	<u>\$ 1,352,657</u>	<u>\$ 23,998,827</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>
\$ -	\$ -	\$ 29,169,848	\$ -	\$ -
-	-	-	-	21,795,554
461,283	-	558,732	-	-
-	-	-	-	-
-	-	-	-	-
162,483	6,353,568	1,130,168	87,909	30,511,920
-	-	-	-	-
<u>20,839,214</u>	<u>28,653</u>	<u>1,384,647</u>	<u>2,829,648</u>	<u>-</u>
<u>21,462,980</u>	<u>6,382,221</u>	<u>32,243,395</u>	<u>2,917,557</u>	<u>52,307,474</u>
15,851,110	-	-	-	-
-	-	-	546,183	-
-	293,514,667	-	-	-
-	-	4,712,685	-	-
-	-	-	-	-
-	-	-	-	7,982,242
-	-	-	-	-
-	-	-	-	-
-	-	-	-	951,350,000
-	-	-	-	<u>731,330,662</u>
<u>15,851,110</u>	<u>293,514,667</u>	<u>4,712,685</u>	<u>546,183</u>	<u>1,690,662,904</u>
<u>5,611,870</u>	<u>(287,132,446)</u>	<u>27,530,710</u>	<u>2,371,374</u>	<u>(1,638,355,430)</u>
-	-	-	-	750,000,000
-	-	-	-	1,117,955,000
-	-	-	-	92,183,377
-	-	-	-	(1,159,906,526)
-	75,000,000	-	-	2,250,365,816
<u>(4,545,771)</u>	<u>-</u>	<u>(24,346,257)</u>	<u>(1,571,039)</u>	<u>(1,962,118,327)</u>
<u>(4,545,771)</u>	<u>75,000,000</u>	<u>(24,346,257)</u>	<u>(1,571,039)</u>	<u>1,088,479,340</u>
1,066,099	(212,132,446)	3,184,453	800,335	(549,876,090)
<u>1,581,698</u>	<u>563,259,952</u>	<u>12,611,735</u>	<u>5,491,799</u>	<u>1,112,696,703</u>
<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>

(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, 2023

	New Jersey Workforce Development Partnership Fund	Opioid Recovery and Remediation Fund	Petroleum Overcharge Reimbursement Fund
REVENUES			
Taxes	\$ 166,592,562	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	6,811,998	378,712	31,820
Contributions	-	-	-
Other	1,325,000	54,811,316	-
Total Revenues	<u>174,729,560</u>	<u>55,190,028</u>	<u>31,820</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	6,232,687	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>6,232,687</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>168,496,873</u>	<u>55,190,028</u>	<u>31,820</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	(124,285,766)	-	(25,000)
Total Other Financing Sources (Uses)	<u>(124,285,766)</u>	<u>-</u>	<u>(25,000)</u>
Net Change in Fund Balance	44,211,107	55,190,028	6,820
Fund Balances - July 1, 2022 (Restated)	<u>106,587,101</u>	<u>13,745,145</u>	<u>841,614</u>
Fund Balances - June 30, 2023	<u>\$ 150,798,208</u>	<u>\$ 68,935,173</u>	<u>\$ 848,434</u>

Plug-in Electric Vehicle Incentive Fund	Pollution Prevention Fund	Real Estate Guaranty Fund	Remediation Guarantee Fund	Resource Recovery Investment Tax Fund
\$ -	\$ -	\$ -	\$ 4,570,469	\$ -
-	-	-	-	-
-	-	4,669	-	-
30,000,000	1,407,906	-	-	-
-	-	-	-	-
1,068,126	170,900	62,703	1,731,162	22,699
-	-	-	-	-
-	-	-	-	-
<u>31,068,126</u>	<u>1,578,806</u>	<u>67,372</u>	<u>6,301,631</u>	<u>22,699</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,166,397	-
19,317,000	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>19,317,000</u>	<u>-</u>	<u>-</u>	<u>1,166,397</u>	<u>-</u>
<u>11,751,126</u>	<u>1,578,806</u>	<u>67,372</u>	<u>5,135,234</u>	<u>22,699</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(746,120)	-	-	-
-	(746,120)	-	-	-
<u>11,751,126</u>	<u>832,686</u>	<u>67,372</u>	<u>5,135,234</u>	<u>22,699</u>
<u>33,467,089</u>	<u>4,469,672</u>	<u>1,688,183</u>	<u>45,211,495</u>	<u>610,839</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>

(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, 2023

	<u>Safe Drinking Water Fund</u>	<u>Sanitary Landfill Facility Contingency Fund</u>	<u>Solid Waste Service Tax Fund</u>
REVENUES			
Taxes	\$ 2,540,806	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	1,901,404	-
Component Units and Port Authority	-	-	-
Investment earnings	209,704	337,928	40,126
Contributions	-	-	-
Other	-	-	-
Total Revenues	<u>2,750,510</u>	<u>2,239,332</u>	<u>40,126</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	675,525	-
Economic planning, development, and security	-	-	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	-
Special government services	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>675,525</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>2,750,510</u>	<u>1,563,807</u>	<u>40,126</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	(2,905,168)	-	-
Total Other Financing Sources (Uses)	<u>(2,905,168)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(154,658)	1,563,807	40,126
Fund Balances - July 1, 2022 (Restated)	<u>2,488,552</u>	<u>8,645,273</u>	<u>1,079,732</u>
Fund Balances - June 30, 2023	<u>\$ 2,333,894</u>	<u>\$ 10,209,080</u>	<u>\$ 1,119,858</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>
\$ 669,167,577	\$ -	\$ -	\$ -	\$ 26,996,048
-	-	-	-	-
-	-	-	-	-
29,147,917	-	-	-	-
-	-	-	-	-
35,629,380	5,162,791	2,687,067	220,981	1,012,515
-	370,434,789	46,208,039	-	-
10,894,123	-	-	2,200	-
<u>744,838,997</u>	<u>375,597,580</u>	<u>48,895,106</u>	<u>223,181</u>	<u>28,008,563</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,000,944
1,093,521,356	-	-	-	-
-	-	-	-	-
-	1,919,713,588	730,804,466	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,093,521,356</u>	<u>1,919,713,588</u>	<u>730,804,466</u>	<u>-</u>	<u>1,000,944</u>
<u>(348,682,359)</u>	<u>(1,544,116,008)</u>	<u>(681,909,360)</u>	<u>223,181</u>	<u>27,007,619</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	1,641,308,854	681,909,360	-	-
(55,271,431)	-	-	(2,223,181)	(25,000,390)
<u>(55,271,431)</u>	<u>1,641,308,854</u>	<u>681,909,360</u>	<u>(2,223,181)</u>	<u>(25,000,390)</u>
(403,953,790)	97,192,846	-	(2,000,000)	2,007,229
<u>1,238,236,599</u>	<u>-</u>	<u>-</u>	<u>5,660,734</u>	<u>14,928,695</u>
<u>\$ 834,282,809</u>	<u>\$ 97,192,846</u>	<u>\$ -</u>	<u>\$ 3,660,734</u>	<u>\$ 16,935,924</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, 2023

	<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	\$ -	\$ 46,646,184	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	-	-	-
Component Units and Port Authority	-	-	-
Investment earnings	11,732,098	1,264,181	9,263,000
Contributions	-	-	-
Other	-	371,000	259,704,000
Total Revenues	<u>11,732,098</u>	<u>48,281,365</u>	<u>268,967,000</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	11,730,583	-	-
Physical and mental health	-	-	-
Educational, cultural, and intellectual development	-	-	-
Community development and environmental management	-	-	-
Economic planning, development, and security	-	24,711,590	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	276,000
Special government services	-	-	-
Debt Service:			
Principal	-	-	123,310,000
Interest	-	-	135,093,000
Total Expenditures	<u>11,730,583</u>	<u>24,711,590</u>	<u>258,679,000</u>
Excess (deficiency) of revenues over expenditures	<u>1,515</u>	<u>23,569,775</u>	<u>10,288,000</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	-	(9,255,291)	(10,531,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(9,255,291)</u>	<u>(10,531,000)</u>
Net Change in Fund Balance	1,515	14,314,484	(243,000)
Fund Balances - July 1, 2022 (Restated)	<u>8,563,615</u>	<u>22,595,917</u>	<u>286,466,000</u>
Fund Balances - June 30, 2023	<u>\$ 8,565,130</u>	<u>\$ 36,910,401</u>	<u>\$ 286,223,000</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
\$ 10,501,468	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	340,325	-	-	-
-	-	-	-	-
-	-	-	-	-
14,491	17,289	126,894	27,112	2,075,779
-	-	-	-	-
-	500	99,294	6,598,157	25,606,717
<u>10,515,959</u>	<u>358,114</u>	<u>226,188</u>	<u>6,625,269</u>	<u>27,682,496</u>
-	286,510	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,411,857	-	-	-	-
-	-	-	-	-
-	-	52,204	6,246,216	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>10,411,857</u>	<u>286,510</u>	<u>52,204</u>	<u>6,246,216</u>	<u>-</u>
<u>104,102</u>	<u>71,604</u>	<u>173,984</u>	<u>379,053</u>	<u>27,682,496</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(104,102)	-	-	(27,112)	(4,320,691)
<u>(104,102)</u>	<u>-</u>	<u>-</u>	<u>(27,112)</u>	<u>(4,320,691)</u>
-	71,604	173,984	351,941	23,361,805
-	858,049	3,403,229	496,966	48,487,494
<u>\$ -</u>	<u>\$ 929,653</u>	<u>\$ 3,577,213</u>	<u>\$ 848,907</u>	<u>\$ 71,849,299</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, 2023

	Unemployment Compensation Interest Repayment Fund	Universal Services Fund	Vietnam Veterans' Memorial Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Federal and other grants	-	-	-
Licenses and fees	-	-	-
Services and assessments	49,274	350,586,507	-
Component Units and Port Authority	-	-	-
Investment earnings	49,861	4,237,801	202
Contributions	-	-	85,491
Other	-	-	-
Total Revenues	<u>99,135</u>	<u>354,824,308</u>	<u>85,693</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	47,566	263,877,276	-
Transportation programs	-	-	-
Government direction, management, and control	-	-	202
Special government services	-	-	85,491
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>47,566</u>	<u>263,877,276</u>	<u>85,693</u>
Excess (deficiency) of revenues over expenditures	<u>51,569</u>	<u>90,947,032</u>	<u>-</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	47,566	-	-
Transfers to other funds	-	(76,329,878)	-
Total Other Financing Sources (Uses)	<u>47,566</u>	<u>(76,329,878)</u>	<u>-</u>
Net Change in Fund Balance	<u>99,135</u>	<u>14,617,154</u>	<u>-</u>
Fund Balances - July 1, 2022 (Restated)	<u>1,248,814</u>	<u>50,923,216</u>	<u>-</u>
Fund Balances - June 30, 2023	<u>\$ 1,347,949</u>	<u>\$ 65,540,370</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>
\$ -	\$ -	\$ -	\$ -	\$ 2,198,086,396
-	-	-	-	401,090,045
-	-	-	-	148,481,860
-	-	-	3,489,667	2,235,035,309
-	-	5,188,387	-	5,188,387
1,982,974	52,389	15,313,376	219,586	271,681,509
-	-	-	-	588,775,529
-	4,348	-	-	550,409,835
<u>1,982,974</u>	<u>56,737</u>	<u>20,501,763</u>	<u>3,709,253</u>	<u>6,398,748,870</u>
-	-	-	-	113,278,122
-	-	-	-	37,942,115
-	-	-	-	766,229,535
12,694,910	-	-	-	183,082,409
-	-	-	-	2,259,389,219
-	-	-	-	9,786,202
-	-	-	-	3,203,889,189
-	-	-	-	177,491
-	-	-	-	1,178,174,201
-	-	-	-	912,900,264
<u>12,694,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,664,848,747</u>
<u>(10,711,936)</u>	<u>56,737</u>	<u>20,501,763</u>	<u>3,709,253</u>	<u>(2,266,099,877)</u>
-	-	-	-	750,000,000
-	-	-	-	1,117,955,000
-	-	-	-	92,183,377
-	-	-	-	(1,159,906,526)
-	-	-	-	5,220,592,155
-	-	-	(3,120,212)	(4,204,703,566)
-	-	-	(3,120,212)	1,816,120,440
<u>(10,711,936)</u>	<u>56,737</u>	<u>20,501,763</u>	<u>589,041</u>	<u>(449,979,437)</u>
<u>60,974,353</u>	<u>1,615,330</u>	<u>1,235,087,692</u>	<u>4,854,401</u>	<u>8,700,096,862</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>

**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 2023**

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Energy Conservation Fund</u>
ASSETS			
Cash and cash equivalents	\$ 100	\$ 5,588	\$ 100
Investments	4,780,449	1,291,494	290,001
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	-	-	-
Other	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u><u>\$ 4,780,549</u></u>	<u><u>\$ 1,297,082</u></u>	<u><u>\$ 290,101</u></u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ -	\$ 250,335	\$ -
Due to other funds	<u>-</u>	<u>-</u>	<u>10,407</u>
Total Liabilities	<u>-</u>	<u>250,335</u>	<u>10,407</u>
 Fund Balances			
Restricted	4,780,549	1,046,747	279,694
Committed	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>4,780,549</u>	<u>1,046,747</u>	<u>279,694</u>
Total Liabilities and Fund Balances	<u><u>\$ 4,780,549</u></u>	<u><u>\$ 1,297,082</u></u>	<u><u>\$ 290,101</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>
\$ 100	\$ 1,000	\$ 100
4,932,537	2,444,218	867,270
-	-	-
-	-	-
-	-	-
<u>4,932,637</u>	<u>2,445,218</u>	<u>867,370</u>
<u>\$ 4,932,637</u>	<u>\$ 2,445,218</u>	<u>\$ 867,370</u>
\$ 7,093	\$ -	\$ -
<u>-</u>	<u>87,715</u>	<u>16,299</u>
<u>7,093</u>	<u>87,715</u>	<u>16,299</u>
-	2,357,503	851,071
<u>4,925,544</u>	<u>-</u>	<u>-</u>
<u>4,925,544</u>	<u>2,357,503</u>	<u>851,071</u>
<u>\$ 4,932,637</u>	<u>\$ 2,445,218</u>	<u>\$ 867,370</u>

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**STATE OF NEW JERSEY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS (Continued)
JUNE 30, 2023**

	<u>Special Transportation Fund</u>	<u>1999 Statewide Transportation and Local Bridge Fund</u>	<u>Total Capital Projects Funds</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 100	\$ 7,088
Investments	-	4,131,723	18,737,692
Receivables, net of allowances for uncollectibles			
Federal government	106,555,915	-	106,555,915
Loans	500,000	-	500,000
Other	10,389,643	-	10,389,643
Due from other funds	<u>152,979,122</u>	<u>-</u>	<u>152,979,122</u>
Total Assets	<u>\$ 270,424,680</u>	<u>\$ 4,131,823</u>	<u>\$ 289,169,460</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accruals	\$ 245,342,821	\$ -	\$ 245,600,249
Due to other funds	<u>24,581,859</u>	<u>148,275</u>	<u>24,844,555</u>
Total Liabilities	<u>269,924,680</u>	<u>148,275</u>	<u>270,444,804</u>
Fund Balances			
Restricted	-	3,983,548	13,299,112
Committed	<u>500,000</u>	<u>-</u>	<u>5,425,544</u>
Total Fund Balances	<u>500,000</u>	<u>3,983,548</u>	<u>18,724,656</u>
Total Liabilities and Fund Balances	<u>\$ 270,424,680</u>	<u>\$ 4,131,823</u>	<u>\$ 289,169,460</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>2007 Blue Acres Fund</u>	<u>2009 Blue Acres Fund</u>	<u>Energy Conservation Fund</u>
REVENUES			
Federal and other grants	\$ -	\$ -	\$ -
Services and assessments	-	-	-
Investment earnings	<u>171,306</u>	<u>66,341</u>	<u>10,407</u>
Total Revenues	<u>171,306</u>	<u>66,341</u>	<u>10,407</u>
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	-
Physical and mental health	-	-	-
Community development and environmental management	-	1,458,290	-
Transportation programs	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>1,458,290</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>171,306</u>	<u>(1,391,949)</u>	<u>10,407</u>
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	-	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>(10,407)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(10,407)</u>
Net Change in Fund Balance	171,306	(1,391,949)	-
Fund Balances - July 1, 2022	<u>4,609,243</u>	<u>2,438,696</u>	<u>279,694</u>
Fund Balances - June 30, 2023	<u>\$ 4,780,549</u>	<u>\$ 1,046,747</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>
\$ -	\$ -	\$ -
-	-	-
178,921	87,715	16,299
<u>178,921</u>	<u>87,715</u>	<u>16,299</u>
96,690	-	-
-	-	(600,000)
-	-	-
<u>96,690</u>	<u>-</u>	<u>(600,000)</u>
<u>82,231</u>	<u>87,715</u>	<u>616,299</u>
-	-	-
-	(87,715)	(16,299)
-	(87,715)	(16,299)
82,231	-	600,000
4,843,313	2,357,503	251,071
<u>\$ 4,925,544</u>	<u>\$ 2,357,503</u>	<u>\$ 851,071</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Special Transportation Fund	1999 Statewide Transportation and Local Bridge Fund	Total Capital Projects Funds
REVENUES			
Federal and other grants	\$ 996,373,121	\$ -	\$ 996,373,121
Services and assessments	12,780	-	12,780
Investment earnings	-	148,275	679,264
Total Revenues	996,385,901	148,275	997,065,165
EXPENDITURES			
Current:			
Public safety and criminal justice	-	-	96,690
Physical and mental health	-	-	(600,000)
Community development and environmental management	-	-	1,458,290
Transportation programs	2,959,004,228	-	2,959,004,228
Total Expenditures	2,959,004,228	-	2,959,959,208
Excess (deficiency) of revenues over expenditures	(1,962,618,327)	148,275	(1,962,894,043)
OTHER FINANCING SOURCES (USES)			
Transfers from other funds	1,962,118,327	-	1,962,118,327
Transfers to other funds	-	(148,275)	(262,696)
Total Other Financing Sources (Uses)	1,962,118,327	(148,275)	1,961,855,631
Net Change in Fund Balance	(500,000)	-	(1,038,412)
Fund Balances - July 1, 2022	1,000,000	3,983,548	19,763,068
Fund Balances - June 30, 2023	\$ 500,000	\$ 3,983,548	\$ 18,724,656

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**STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2023**

	<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	\$ -	\$ 336	\$ 187,477
Investments			
Cash Management Fund	289,352	39,537,119	20,238,592
Receivables, net of allowances for uncollectibles			
Members	-	-	-
Employers	-	-	38,946
Other	-	-	697,014
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>289,352</u>	<u>39,537,455</u>	<u>21,162,029</u>
LIABILITIES			
Accounts payable and accruals	-	-	8,918,659
Benefits payable	131,903	39,582	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>131,903</u>	<u>39,582</u>	<u>8,918,659</u>
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	<u>157,449</u>	<u>39,497,873</u>	<u>12,243,370</u>
Total Net Position	<u>\$ 157,449</u>	<u>\$ 39,497,873</u>	<u>\$ 12,243,370</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>
\$ -	\$ 23,898,292	\$ -	\$ 15,706	\$ 15,188,811
1,369,456	-	7,591,919	3,264,167	3,265,364
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,369,456</u>	<u>23,898,292</u>	<u>7,591,919</u>	<u>3,279,873</u>	<u>18,454,175</u>
1,369,456	23,898,292	7,591,919	3,279,873	18,454,175
-	-	-	-	-
-	-	-	-	-
<u>1,369,456</u>	<u>23,898,292</u>	<u>7,591,919</u>	<u>3,279,873</u>	<u>18,454,175</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, 2023**

	<u>Prevailing Wage Fund</u>	<u>State Health Benefit Program Fund - Local Education Active</u>	<u>State Health Benefit Program Fund - Local Education Retired</u>
ASSETS			
Cash and cash equivalents	\$ 515,268	\$ 1,800,630	\$ 1,565,859
Investments			
Cash Management Fund	-	361,067,243	49,110,653
Receivables, net of allowances for uncollectibles			
Members	-	439,233	-
Employers	-	34,534,076	-
Other	-	7,009,389	121,730,633
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>515,268</u>	<u>404,850,571</u>	<u>172,407,145</u>
LIABILITIES			
Accounts payable and accruals	515,268	194,607,983	106,065,024
Benefits payable	-	-	-
Due to other funds	<u>-</u>	<u>7,652,719</u>	<u>5,174,071</u>
Total Liabilities	<u>515,268</u>	<u>202,260,702</u>	<u>111,239,095</u>
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	<u>-</u>	<u>202,589,869</u>	<u>61,168,050</u>
Total Net Position	<u>\$ -</u>	<u>\$ 202,589,869</u>	<u>\$ 61,168,050</u>

State Health Benefit Program Fund - Local Government Active	Wage and Hour Fund	Wage and Hour Suspense Fund	Wage Collection Fund	Total Custodial Funds
\$ 169,056	\$ 841,739	\$ 81,261	\$ 13,967	\$ 44,278,402
170,060,071	-	-	-	655,793,936
257,572	-	-	-	696,805
80,848,603	-	-	-	115,421,625
56,205,414	-	-	-	185,642,450
-	-	-	-	-
<u>307,540,716</u>	<u>841,739</u>	<u>81,261</u>	<u>13,967</u>	<u>1,001,833,218</u>
230,983,436	841,739	81,261	13,967	596,621,052
-	-	-	-	171,485
<u>6,606,495</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,433,285</u>
<u>237,589,931</u>	<u>841,739</u>	<u>81,261</u>	<u>13,967</u>	<u>616,225,822</u>
69,950,785	-	-	-	385,607,396
<u>\$ 69,950,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 385,607,396</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Alternate Benefit Long-Term Disability Fund	Defined Contribution Retirement Program	Dental Expense Program Fund - Local
ADDITIONS			
Contributions:			
Members	\$ -	\$ -	\$ 59,511,844
Employers	4,536,399	6,782,976	5,330,010
Total Contributions	4,536,399	6,782,976	64,841,854
Investment Income:			
Interest and dividends	20,532	1,310,098	779,130
Total Investment Income	20,532	1,310,098	779,130
Wage and hour settlements	-	-	-
Court ordered collections	-	-	-
Total Additions	4,556,931	8,093,074	65,620,984
DEDUCTIONS			
Benefit payments	4,455,639	1,193,759	72,268,027
Administrative expense	-	-	-
Disbursements of wage and hour settlements	-	-	-
Disbursements of court ordered collections	-	-	-
Total Deductions	4,455,639	1,193,759	72,268,027
 Total Changes in Net Position	 101,292	 6,899,315	 (6,647,043)
 Net Position - July 1, 2022 (Restated)	 56,157	 32,598,558	 18,890,413
Net Position - June 30, 2023	\$ 157,449	\$ 39,497,873	\$ 12,243,370

<u>Judiciary Bail Fund</u>	<u>Judiciary Child Support and Paternity Fund</u>	<u>Judiciary Probation Fund</u>	<u>Judiciary Special Civil Fund</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,240,306	1,080,407,572	17,207,732	39,410,102
<u>2,240,306</u>	<u>1,080,407,572</u>	<u>17,207,732</u>	<u>39,410,102</u>
-	-	-	-
-	-	-	-
-	-	-	-
2,240,306	1,080,407,572	17,207,732	39,410,102
<u>2,240,306</u>	<u>1,080,407,572</u>	<u>17,207,732</u>	<u>39,410,102</u>
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Judiciary Superior Court - Miscellaneous Fund	Prevailing Wage Fund	State Health Benefit Program Fund - Local Education Active
ADDITIONS			
Contributions:			
Members	\$ -	\$ -	\$ 5,425,593
Employers	-	-	1,445,591,633
Total Contributions	<u>-</u>	<u>-</u>	<u>1,451,017,226</u>
Investment Income:			
Interest and dividends	-	-	7,526,284
Total Investment Income	<u>-</u>	<u>-</u>	<u>7,526,284</u>
Wage and hour settlements	-	1,058,946	-
Court ordered collections	176,532,002	-	-
Total Additions	<u>176,532,002</u>	<u>1,058,946</u>	<u>1,458,543,510</u>
DEDUCTIONS			
Benefit payments	-	-	1,572,190,359
Administrative expense	-	-	7,652,719
Disbursements of wage and hour settlements	-	1,058,946	-
Disbursements of court ordered collections	176,532,002	-	-
Total Deductions	<u>176,532,002</u>	<u>1,058,946</u>	<u>1,579,843,078</u>
Total Changes in Net Position	-	-	(121,299,568)
Net Position - July 1, 2022 (Restated)	<u>-</u>	<u>-</u>	<u>323,889,437</u>
Net Position - June 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202,589,869</u>

<u>State Health Benefit Program Fund - Local Education Retired</u>	<u>State Health Benefit Program Fund - Local Government Active</u>	<u>Wage and Hour Fund</u>	<u>Wage Collection Fund</u>	<u>Total Custodial Funds</u>
\$ 47,258,104	\$ 2,677,422	\$ -	\$ -	\$ 114,872,963
1,398,945,591	1,163,367,835	-	-	4,024,554,444
<u>1,446,203,695</u>	<u>1,166,045,257</u>	<u>-</u>	<u>-</u>	<u>4,139,427,407</u>
9,259,004	2,998,353	-	-	21,893,401
9,259,004	2,998,353	-	-	21,893,401
-	-	2,120,802	166,404	3,346,152
-	-	-	-	1,315,797,714
<u>1,455,462,699</u>	<u>1,169,043,610</u>	<u>2,120,802</u>	<u>166,404</u>	<u>5,480,464,674</u>
1,437,516,858	1,265,216,971	-	-	4,352,841,613
5,174,071	6,606,495	-	-	19,433,285
-	-	2,120,802	166,404	3,346,152
-	-	-	-	1,315,797,714
<u>1,442,690,929</u>	<u>1,271,823,466</u>	<u>2,120,802</u>	<u>166,404</u>	<u>5,691,418,764</u>
12,771,770	(102,779,856)	-	-	(210,954,090)
48,396,280	172,730,641	-	-	596,561,486
<u>\$ 61,168,050</u>	<u>\$ 69,950,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 385,607,396</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS
JUNE 30, 2023

	Central Pension Fund	Consolidated Police and Firemen's Pension Fund
ASSETS		
Cash and cash equivalents	\$ 41,420	\$ 412,746
Securities lending collateral	-	-
Investments		
Cash Management Fund	151,493	1,655,833
Common Pension Fund A	-	-
Common Pension Fund D	-	-
Common Pension Fund E	-	-
Domestic Equities	-	-
Equity Mutual Funds	-	-
Fixed Income Mutual Funds	-	-
Receivables, net of allowances for uncollectibles		
Members	-	-
Employers	-	140,102
Interest and dividends	32	44
Due from other funds	-	-
Other	-	8,777
Total Assets	192,945	2,217,502
LIABILITIES		
Accounts payable and accruals	167,739	-
Benefits payable	25,196	42,060
Securities lending collateral and rebates payable	-	-
Due to other funds	10	3,164
Total Liabilities	192,945	45,224
NET POSITION		
Restricted for Pensions	-	2,172,278
Restricted for OPEB	-	-
Total Net Position	\$ -	\$ 2,172,278

<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>
\$ 5,196,110	\$ 10,909	\$ 251,031,721	\$ 106,729
3,930,168	-	570,995,092	-
26,360,535	244,373	728,522,878	4,621,181
4,647,435	-	-	-
130,654,929	-	18,982,222,823	-
51,274,443	-	9,374,677,298	-
-	726,611,905	-	-
-	4,168,024,032	-	-
-	534,097,624	-	-
4,287	-	53,158,965	-
-	-	1,362,332,688	-
4,416	-	4,382,152	57
371,327	-	5,108,078	-
22,192	-	2,081,309,530	-
<u>222,465,842</u>	<u>5,428,988,843</u>	<u>33,413,741,225</u>	<u>4,727,967</u>
22,405	255,282	9,359,498	-
5,533,981	-	262,403,049	62,718
3,928,728	-	570,785,876	-
346,313	-	3,922,516	4,047
<u>9,831,427</u>	<u>255,282</u>	<u>846,470,939</u>	<u>66,765</u>
212,634,415	5,428,733,561	32,567,270,286	4,661,202
-	-	-	-
<u>\$ 212,634,415</u>	<u>\$ 5,428,733,561</u>	<u>\$ 32,567,270,286</u>	<u>\$ 4,661,202</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, 2023

	<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	\$ 383,839,905	\$ 78,634
Securities lending collateral	626,200,511	-
Investments		
Cash Management Fund	921,807,802	-
Common Pension Fund A	934,995,145	-
Common Pension Fund D	20,817,477,742	-
Common Pension Fund E	10,380,226,094	-
Domestic Equities	-	-
Equity Mutual Funds	-	-
Fixed Income Mutual Funds	-	-
Receivables, net of allowances for uncollectibles		
Members	46,027,900	1,171,978
Employers	1,377,264,112	7,686,693
Interest and dividends	332,946	-
Due from other funds	49,767,300	-
Other	551,151,374	25,684,374
Total Assets	<u>36,089,090,831</u>	<u>34,621,679</u>
LIABILITIES		
Accounts payable and accruals	181,317,503	89,040,726
Benefits payable	419,363,559	59,919,000
Securities lending collateral and rebates payable	625,971,066	-
Due to other funds	30,155,167	2,624,644
Total Liabilities	<u>1,256,807,295</u>	<u>151,584,370</u>
NET POSITION		
Restricted for Pensions	34,832,283,536	-
Restricted for OPEB	-	(116,962,691)
Total Net Position	<u>\$ 34,832,283,536</u>	<u>\$ (116,962,691)</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>
\$ 21,134,589	\$ 515,055	\$ 408,320,703	\$ 1,070,688,521
40,313,400	-	519,019,434	1,760,458,605
47,897,596	2,521,869	819,150,356	2,552,933,916
59,039,642	-	722,590,136	1,721,272,358
1,340,183,039	-	17,254,338,386	58,524,876,919
655,173,436	-	8,024,450,304	28,485,801,575
-	286,055,238	-	1,012,667,143
-	-	-	4,168,024,032
-	-	-	534,097,624
776	528,824	94,227,108	195,119,838
-	-	3,166,636	2,750,590,231
17,538	247,731	353,359	5,338,275
1,289,194	19,856	109,905,457	166,461,212
9,610,180	-	277,094,695	2,944,881,122
<u>2,174,659,390</u>	<u>289,888,573</u>	<u>28,232,616,574</u>	<u>105,893,211,371</u>
112,159	316,948	143,067,906	423,660,166
23,843,715	226,592	414,367,556	1,185,787,426
40,298,629	-	518,829,261	1,759,813,560
1,751,152	3,029	23,837,183	62,647,225
<u>66,005,655</u>	<u>546,569</u>	<u>1,100,101,906</u>	<u>3,431,908,377</u>
2,108,653,735	289,342,004	27,132,514,668	102,578,265,685
-	-	-	(116,962,691)
<u>\$ 2,108,653,735</u>	<u>\$ 289,342,004</u>	<u>\$ 27,132,514,668</u>	<u>\$ 102,461,302,994</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, 2023

	<u>Central Pension Fund</u>	<u>Consolidated Police and Firemen's Pension Fund</u>
ADDITIONS		
Contributions:		
Members	\$ -	\$ -
Employers	269,000	76,000
Other	-	202,530
Total Contributions	<u>269,000</u>	<u>278,530</u>
Investment Income:		
Net increase (decrease) in fair value of investments	-	-
Interest and dividends	9,392	65,674
Total Investment Income	<u>9,392</u>	<u>65,674</u>
Less investment expense	-	262
Net Investment Income	<u>9,392</u>	<u>65,412</u>
Total Additions	<u>278,392</u>	<u>343,942</u>
DEDUCTIONS		
Benefit payments	248,435	328,373
Refunds of contributions	29,957	-
Administrative expense	-	2,819
Total Deductions	<u>278,392</u>	<u>331,192</u>
Total Changes in Net Position Held in Trust	-	12,750
Net Position - July 1, 2022	-	<u>2,159,528</u>
Net Position - June 30, 2023	<u>\$ -</u>	<u>\$ 2,172,278</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>
\$ 10,815,692	\$ 233,923,776	\$ 442,398,282	\$ -
69,979,739	-	1,962,722,338	-
-	-	10,777,281	-
<u>80,795,431</u>	<u>233,923,776</u>	<u>2,415,897,901</u>	<u>-</u>
12,558,985	487,520,523	1,789,708,385	-
<u>4,775,811</u>	<u>11,424,500</u>	<u>714,507,518</u>	<u>169,991</u>
17,334,796	498,945,023	2,504,215,903	169,991
<u>42,655</u>	<u>229,931</u>	<u>6,239,100</u>	<u>720</u>
<u>17,292,141</u>	<u>498,715,092</u>	<u>2,497,976,803</u>	<u>169,271</u>
<u>98,087,572</u>	<u>732,638,868</u>	<u>4,913,874,704</u>	<u>169,271</u>
67,681,020	355,631,822	3,032,677,637	455,371
611,251	-	11,340,539	-
<u>177,626</u>	<u>564,295</u>	<u>11,239,652</u>	<u>3,112</u>
<u>68,469,897</u>	<u>356,196,117</u>	<u>3,055,257,828</u>	<u>458,483</u>
29,617,675	376,442,751	1,858,616,876	(289,212)
<u>183,016,740</u>	<u>5,052,290,810</u>	<u>30,708,653,410</u>	<u>4,950,414</u>
<u>\$ 212,634,415</u>	<u>\$ 5,428,733,561</u>	<u>\$ 32,567,270,286</u>	<u>\$ 4,661,202</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUNDS (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<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	\$ 975,147,615	\$ 62,414,616
Employers	3,259,439,534	487,001,157
Other	<u>12,659,727</u>	<u>-</u>
Total Contributions	<u>4,247,246,876</u>	<u>549,415,773</u>
Investment Income:		
Net increase (decrease) in fair value of investments	2,074,116,477	-
Interest and dividends	<u>787,749,293</u>	<u>2,001,914</u>
Total Investment Income	2,861,865,770	2,001,914
Less investment expense	<u>6,725,782</u>	<u>-</u>
Net Investment Income	<u>2,855,139,988</u>	<u>2,001,914</u>
Total Additions	<u>7,102,386,864</u>	<u>551,417,687</u>
DEDUCTIONS		
Benefit payments	4,620,890,824	597,093,300
Refunds of contributions	198,194,225	-
Administrative expense	<u>19,140,588</u>	<u>12,616,744</u>
Total Deductions	<u>4,838,225,637</u>	<u>609,710,044</u>
Total Changes in Net Position Held in Trust	2,264,161,227	(58,292,357)
Net Position - July 1, 2022	<u>32,568,122,309</u>	<u>(58,670,334)</u>
Net Position - June 30, 2023	<u>\$ 34,832,283,536</u>	<u>\$ (116,962,691)</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>
\$ 31,115,130	\$ 7,710,911	\$ 949,674,400	\$ 2,713,200,422
206,428,454	-	4,175,272,758	10,161,188,980
-	-	3,553,932	27,193,470
<u>237,543,584</u>	<u>7,710,911</u>	<u>5,128,501,090</u>	<u>12,901,582,872</u>
131,621,220	43,412,346	1,679,286,570	6,218,224,506
<u>47,235,218</u>	<u>4,549,153</u>	<u>626,772,212</u>	<u>2,199,260,676</u>
178,856,438	47,961,499	2,306,058,782	8,417,485,182
<u>429,558</u>	<u>-</u>	<u>5,452,057</u>	<u>19,120,065</u>
<u>178,426,880</u>	<u>47,961,499</u>	<u>2,300,606,725</u>	<u>8,398,365,117</u>
<u>415,970,464</u>	<u>55,672,410</u>	<u>7,429,107,815</u>	<u>21,299,947,989</u>
253,622,079	24,308,550	4,837,460,495	13,790,397,906
168,805	-	86,081,280	296,426,057
<u>861,652</u>	<u>-</u>	<u>13,581,904</u>	<u>58,188,392</u>
<u>254,652,536</u>	<u>24,308,550</u>	<u>4,937,123,679</u>	<u>14,145,012,355</u>
161,317,928	31,363,860	2,491,984,136	7,154,935,634
<u>1,947,335,807</u>	<u>257,978,144</u>	<u>24,640,530,532</u>	<u>95,306,367,360</u>
<u>\$ 2,108,653,735</u>	<u>\$ 289,342,004</u>	<u>\$ 27,132,514,668</u>	<u>\$ 102,461,302,994</u>

**STATE OF NEW JERSEY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE PURPOSE TRUST FUNDS
 JUNE 30, 2023**

	<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	\$ 7,382	\$ 9,659	\$ 17,041
Investments			
Cash Management Fund	5,301,518	1,650,275	6,951,793
Total Assets	<u>5,308,900</u>	<u>1,659,934</u>	<u>6,968,834</u>
LIABILITIES			
Due to other funds	25,620	78,975	104,595
Total Liabilities	<u>25,620</u>	<u>78,975</u>	<u>104,595</u>
NET POSITION			
Restricted for Private Purpose Trust Funds	5,283,280	1,580,959	6,864,239
Total Net Position	<u>\$ 5,283,280</u>	<u>\$ 1,580,959</u>	<u>\$ 6,864,239</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<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	\$ 194,354	\$ 60,631	\$ 254,985
Total Investment Income	194,354	60,631	254,985
Miscellaneous	25,620	-	25,620
Total Additions	<u>219,974</u>	<u>60,631</u>	<u>280,605</u>
DEDUCTIONS			
Refunds and transfers to other systems	-	56,378	56,378
Payments in accordance with trust agreements	174,604	49,448	224,052
Total Deductions	<u>174,604</u>	<u>105,826</u>	<u>280,430</u>
Total Changes in Net Position Held in Trust	45,370	(45,195)	175
Net Position - July 1, 2022	<u>5,237,910</u>	<u>1,626,154</u>	<u>6,864,064</u>
Net Position - June 30, 2023	<u>\$ 5,283,280</u>	<u>\$ 1,580,959</u>	<u>\$ 6,864,239</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS
JUNE 30, 2023

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 4,107,647,889	\$ 409,683,973	\$ 4,517,331,862
Investments	6,932,126,757	800,838,692	7,732,965,449
Receivables, net of allowances for uncollectibles			
Federal government	100,375,461	48,303,977	148,679,438
Loans	727,038,009	1,644,800	728,682,809
Mortgages	94,064,000	55,000	94,119,000
Other	146,568,183	177,553,732	324,121,915
Due from external parties	86,361,693	20,324,606	106,686,299
Inventories	22,814,363	-	22,814,363
Other	49,836,646	75,606,160	125,442,806
Total Current Assets	<u>12,266,833,001</u>	<u>1,534,010,940</u>	<u>13,800,843,941</u>
Noncurrent Assets			
Investments	747,551,199	884,827,896	1,632,379,095
Receivables, net of allowances for uncollectibles			
Loans	1,901,861,999	3,606,231	1,905,468,230
Mortgages	1,850,492,484	2,128,475	1,852,620,959
Other	57,470,192	107,693,859	165,164,051
Capital assets - nondepreciated	1,094,894,659	497,550,951	1,592,445,610
Capital assets - depreciated, net	1,471,790,924	4,804,614,568	6,276,405,492
Other	266,160,506	428,744,029	694,904,535
Total Noncurrent Assets	<u>7,390,221,963</u>	<u>6,729,166,009</u>	<u>14,119,387,972</u>
Total Assets	<u>19,657,054,964</u>	<u>8,263,176,949</u>	<u>27,920,231,913</u>
Deferred Outflows of Resources	<u>338,811,156</u>	<u>435,834,219</u>	<u>774,645,375</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	204,154,258	256,700,029	460,854,287
Due to external parties	55,154,603	1,820,000	56,974,603
Interest payable	53,008,892	28,464,618	81,473,510
Unearned revenue	51,497,661	118,696,381	170,194,042
Current portion of long-term obligations	341,456,051	145,068,574	486,524,625
Other	285,133,027	57,438,542	342,571,569
Total Current Liabilities	<u>990,404,492</u>	<u>608,188,144</u>	<u>1,598,592,636</u>
Noncurrent Liabilities			
Net pension liability	930,798,955	1,422,898,741	2,353,697,696
Net OPEB liability	150,610,043	-	150,610,043
Revenue bonds payable, net	1,666,318,695	-	1,666,318,695
Installment obligations, net	149,640,545	982,633,347	1,132,273,892
Other	4,541,820,784	2,429,580,377	6,971,401,161
Total Noncurrent Liabilities	<u>7,439,189,022</u>	<u>4,835,112,465</u>	<u>12,274,301,487</u>
Total Liabilities	<u>8,429,593,514</u>	<u>5,443,300,609</u>	<u>13,872,894,123</u>
Deferred Inflows of Resources	<u>648,214,327</u>	<u>635,356,082</u>	<u>1,283,570,409</u>
NET POSITION			
Net investment in capital assets	953,651,286	1,753,710,143	2,707,361,429
Restricted for:			
Capital projects	78,264,336	67,512,183	145,776,519
Debt service	1,157,319,283	66,657,516	1,223,976,799
Other purposes	7,733,406,250	908,310,861	8,641,717,111
Unrestricted	995,417,124	(175,836,226)	819,580,898
Total Net Position	<u>\$ 10,918,058,279</u>	<u>\$ 2,620,354,477</u>	<u>\$ 13,538,412,756</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Authorities</u>	<u>Colleges and Universities</u>	<u>Total Non-Major Component Units</u>
Expenses	\$ 4,183,512,635	\$ 3,298,896,243	\$ 7,482,408,878
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	1,257,016,501	1,688,978,123	2,945,994,624
Operating grants and contributions	598,665,873	1,285,325,895	1,883,991,768
Capital grants and contributions	<u>2,619,455,307</u>	<u>37,386,165</u>	<u>2,656,841,472</u>
Net (Expense) Revenue	<u>291,625,046</u>	<u>(287,206,060)</u>	<u>4,418,986</u>
General Revenue			
Payments from State	<u>724,790,211</u>	<u>504,810,404</u>	<u>1,229,600,615</u>
Total General Revenue	<u>724,790,211</u>	<u>504,810,404</u>	<u>1,229,600,615</u>
Change in Net Position	1,016,415,257	217,604,344	1,234,019,601
Net Position - Beginning of Year (Restated)	<u>9,901,643,022</u>	<u>2,402,750,133</u>	<u>12,304,393,155</u>
Net Position - End of Year	<u>\$ 10,918,058,279</u>	<u>\$ 2,620,354,477</u>	<u>\$ 13,538,412,756</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES
JUNE 30, 2023

	Casino Reinvestment Development Authority	Higher Education Student Assistance Authority	New Jersey Economic Development Authority
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 134,339,216	\$ 453,882,363	\$ 709,721,648
Investments	71,717,434	6,358,101,322	53,821,437
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	-	76,252,164	29,960,336
Mortgages	-	-	-
Other	18,317,261	66,992,627	-
Due from external parties	-	516,290	-
Inventories	-	-	-
Other	4,991,861	-	1,939,010
Total Current Assets	229,365,772	6,955,744,766	795,442,431
Noncurrent Assets			
Investments	-	-	162,951,044
Receivables, net of allowances for uncollectibles			
Loans	20,758,851	1,121,154,102	182,933,265
Mortgages	34,270,484	-	-
Other	12,274,765	-	-
Capital assets - nondepreciated	192,241,305	-	192,292,749
Capital assets - depreciated, net	313,995,127	4,349,968	21,609,973
Other	1,500,728	-	20,073,983
Total Noncurrent Assets	575,041,260	1,125,504,070	579,861,014
Total Assets	804,407,032	8,081,248,836	1,375,303,445
Deferred Outflows of Resources	3,573,418	-	22,304,381
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	15,473,290	10,766,385	38,311,302
Due to external parties	-	67,924	-
Interest payable	12,038,840	5,980,574	94,402
Unearned revenue	5,610,253	-	1,216,150
Current portion of long-term obligations	33,778,926	127,045,000	-
Other	-	-	9,662,908
Total Current Liabilities	66,901,309	143,859,883	49,284,762
Noncurrent Liabilities			
Net pension liability	10,861,715	-	48,534,257
Net OPEB liability	-	-	-
Revenue bonds payable, net	329,487,877	-	-
Installment obligations, net	-	-	-
Other	-	1,289,066,540	16,476,577
Total Noncurrent Liabilities	340,349,592	1,289,066,540	65,010,834
Total Liabilities	407,250,901	1,432,926,423	114,295,596
Deferred Inflows of Resources	11,806,030	-	52,417,348
NET POSITION			
Net investment in capital assets	160,055,243	-	205,120,541
Restricted for:			
Capital projects	-	-	-
Debt service	44,435,566	330,435,825	-
Other purposes	77,487	6,317,886,588	33,217,633
Unrestricted	184,355,223	-	992,556,708
Total Net Position	\$ 388,923,519	\$ 6,648,322,413	\$ 1,230,894,882

New Jersey Educational Facilities Authority	New Jersey Health Care Facilities Financing Authority	New Jersey Housing and Mortgage Finance Agency	New Jersey Infrastructure Bank
\$ 1,666,435	\$ 13,409,000	\$ 1,547,839,000	\$ 90,158,981
10,681,642	-	272,496,000	116,158,465
-	-	-	-
-	443,000	5,222,000	594,963,749
-	-	94,064,000	-
-	-	17,827,000	6,751,040
-	1,908,000	5,204,000	-
-	-	-	-
57,446	47,000	6,911,000	278,839
<u>12,405,523</u>	<u>15,807,000</u>	<u>1,949,563,000</u>	<u>808,311,074</u>
323,594	-	307,231,000	103,871,121
-	875,000	345,028,000	229,734,523
-	-	1,816,222,000	-
-	-	6,300,000	-
-	-	1,225,000	-
453,367	1,962,000	2,642,000	27,239
1,301,293	-	3,932,000	-
<u>2,078,254</u>	<u>2,837,000</u>	<u>2,482,580,000</u>	<u>333,632,883</u>
<u>14,483,777</u>	<u>18,644,000</u>	<u>4,432,143,000</u>	<u>1,141,943,957</u>
<u>1,630,148</u>	<u>1,556,000</u>	<u>22,398,000</u>	<u>-</u>
538,128	540,000	12,339,000	2,069,266
-	-	5,998,000	-
-	-	15,618,000	89,015
2,500	1,820,000	-	-
225,304	-	112,040,000	25,000,000
-	201,000	237,955,000	131,045
<u>765,932</u>	<u>2,561,000</u>	<u>383,950,000</u>	<u>27,289,326</u>
3,026,920	3,310,000	41,334,000	-
-	48,000	9,101,000	-
-	-	-	-
-	-	-	-
393,087	1,859,000	2,669,983,000	-
<u>3,420,007</u>	<u>5,217,000</u>	<u>2,720,418,000</u>	<u>-</u>
<u>4,185,939</u>	<u>7,778,000</u>	<u>3,104,368,000</u>	<u>27,289,326</u>
<u>2,956,182</u>	<u>1,519,000</u>	<u>30,384,000</u>	<u>-</u>
35,491	(3,000)	3,867,000	27,239
-	-	-	-
-	-	544,033,000	135,464,109
-	3,596,000	418,832,000	935,605,780
8,936,313	7,310,000	353,057,000	43,557,503
<u>\$ 8,971,804</u>	<u>\$ 10,903,000</u>	<u>\$ 1,319,789,000</u>	<u>\$ 1,114,654,631</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
JUNE 30, 2023

	<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	\$ 319,518	\$ 34,216,992	\$ 76,111,863
Investments	29,406	-	-
Receivables, net of allowances for uncollectibles			
Federal government	-	-	-
Loans	1,046,022	-	13,967,536
Mortgages	-	-	-
Other	81,500	7,374,900	2,139,541
Due from external parties	-	1,559,429	-
Inventories	-	-	-
Other	29,806	5,715,314	1,760,875
Total Current Assets	<u>1,506,252</u>	<u>48,866,635</u>	<u>93,979,815</u>
Noncurrent Assets			
Investments	56,313,065	19,629,919	34,751,456
Receivables, net of allowances for uncollectibles			
Loans	1,378,258	-	-
Mortgages	-	-	-
Other	-	2,905,427	-
Capital assets - nondepreciated	-	137,321,750	146,598,669
Capital assets - depreciated, net	393,305	137,876,537	88,726,214
Other	127,011	223,017,491	-
Total Noncurrent Assets	<u>58,211,639</u>	<u>520,751,124</u>	<u>270,076,339</u>
Total Assets	<u>59,717,891</u>	<u>569,617,759</u>	<u>364,056,154</u>
Deferred Outflows of Resources	<u>1,554,181</u>	<u>13,271,017</u>	<u>17,117,065</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	348,896	12,453,108	7,478,181
Due to external parties	300,950	-	-
Interest payable	-	-	-
Unearned revenue	10,409	199,179	6,533,836
Current portion of long-term obligations	-	2,808,386	3,116,146
Other	183,904	-	-
Total Current Liabilities	<u>844,159</u>	<u>15,460,673</u>	<u>17,128,163</u>
Noncurrent Liabilities			
Net pension liability	1,413,222	16,720,441	16,101,898
Net OPEB liability	2,583,774	32,525,770	27,662,158
Revenue bonds payable, net	-	-	-
Installment obligations, net	-	-	149,640,545
Other	168,048	75,799,456	24,884
Total Noncurrent Liabilities	<u>4,165,044</u>	<u>125,045,667</u>	<u>193,429,485</u>
Total Liabilities	<u>5,009,203</u>	<u>140,506,340</u>	<u>210,557,648</u>
Deferred Inflows of Resources	<u>2,600,040</u>	<u>314,165,864</u>	<u>19,538,214</u>
NET POSITION			
Net investment in capital assets	99,661	272,989,972	107,918,240
Restricted for:			
Capital projects	48,600,820	-	-
Debt service	-	-	13,289,738
Other purposes	-	16,407,837	-
Unrestricted	4,962,348	(161,181,237)	29,869,379
Total Net Position	<u>\$ 53,662,829</u>	<u>\$ 128,216,572</u>	<u>\$ 151,077,357</u>

<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 97,607,114	\$ 700,425,759	\$ 247,950,000	\$ 4,107,647,889
13,161,316	24,289,735	11,670,000	6,932,126,757
-	2,393,461	97,982,000	100,375,461
-	5,183,202	-	727,038,009
-	-	-	94,064,000
3,005,522	19,554,792	4,524,000	146,568,183
63,679,974	-	13,494,000	86,361,693
1,185,416	123,947	21,505,000	22,814,363
145,699	3,167,796	24,792,000	49,836,646
<u>178,785,041</u>	<u>755,138,692</u>	<u>421,917,000</u>	<u>12,266,833,001</u>
-	-	62,480,000	747,551,199
-	-	-	1,901,861,999
-	-	-	1,850,492,484
-	-	35,990,000	57,470,192
219,503,293	202,860,893	2,851,000	1,094,894,659
238,839,558	353,603,636	307,312,000	1,471,790,924
-	-	16,208,000	266,160,506
<u>458,342,851</u>	<u>556,464,529</u>	<u>424,841,000</u>	<u>7,390,221,963</u>
<u>637,127,892</u>	<u>1,311,603,221</u>	<u>846,758,000</u>	<u>19,657,054,964</u>
<u>11,063,881</u>	<u>31,452,065</u>	<u>212,891,000</u>	<u>338,811,156</u>
1,997,575	16,925,127	84,914,000	204,154,258
251,394	208,335	48,328,000	55,154,603
11,963,848	7,224,213	-	53,008,892
-	476,334	35,629,000	51,497,661
14,265,967	14,963,322	8,213,000	341,456,051
-	12,060,170	24,939,000	285,133,027
<u>28,478,784</u>	<u>51,857,501</u>	<u>202,023,000</u>	<u>990,404,492</u>
11,358,084	38,466,418	739,672,000	930,798,955
22,646,416	56,042,925	-	150,610,043
444,425,818	892,405,000	-	1,666,318,695
-	-	-	149,640,545
40,901,917	74,161,275	372,987,000	4,541,820,784
<u>519,332,235</u>	<u>1,061,075,618</u>	<u>1,112,659,000</u>	<u>7,439,189,022</u>
<u>547,811,019</u>	<u>1,112,933,119</u>	<u>1,314,682,000</u>	<u>8,429,593,514</u>
<u>60,754,143</u>	<u>52,162,506</u>	<u>99,911,000</u>	<u>648,214,327</u>
28,422,940	98,061,959	77,056,000	953,651,286
-	29,663,516	-	78,264,336
34,515,358	55,145,687	-	1,157,319,283
1,185,416	6,597,509	-	7,733,406,250
(24,497,103)	(11,509,010)	(432,000,000)	995,417,124
<u>\$ 39,626,611</u>	<u>\$ 177,959,661</u>	<u>\$ (354,944,000)</u>	<u>\$ 10,918,058,279</u>

**STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Casino Reinvestment Development Authority</u>	<u>Higher Education Student Assistance Authority</u>	<u>New Jersey Economic Development Authority</u>
Expenses	\$ 125,864,418	\$ 2,474,166,968	\$ 206,620,716
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	53,990,283	10,911,468	33,900,625
Operating grants and contributions	63,893,322	244,468,526	75,901,900
Capital grants and contributions	<u>-</u>	<u>2,602,536,669</u>	<u>-</u>
Net (Expense) Revenue	<u>(7,980,813)</u>	<u>383,749,695</u>	<u>(96,818,191)</u>
General Revenue			
Payments from State	<u>-</u>	<u>-</u>	<u>449,708,493</u>
Total General Revenue	<u>-</u>	<u>-</u>	<u>449,708,493</u>
Change in Net Position	(7,980,813)	383,749,695	352,890,302
Net Position - Beginning of Year (Restated)	<u>396,904,332</u>	<u>6,264,572,718</u>	<u>878,004,580</u>
Net Position - End of Year	<u>\$ 388,923,519</u>	<u>\$ 6,648,322,413</u>	<u>\$ 1,230,894,882</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>
\$ 1,617,644	\$ 2,610,000	\$ 171,620,000	\$ 8,280,986
3,177,838	4,151,000	161,351,000	6,181,114
(551,256)	213,000	33,093,000	12,195,267
-	-	-	-
<u>1,008,938</u>	<u>1,754,000</u>	<u>22,824,000</u>	<u>10,095,395</u>
-	-	71,000,000	53,407,494
-	-	71,000,000	53,407,494
1,008,938	1,754,000	93,824,000	63,502,889
<u>7,962,866</u>	<u>9,149,000</u>	<u>1,225,965,000</u>	<u>1,051,151,742</u>
<u>\$ 8,971,804</u>	<u>\$ 10,903,000</u>	<u>\$ 1,319,789,000</u>	<u>\$ 1,114,654,631</u>

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STATE OF NEW JERSEY
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR COMPONENT UNITS - AUTHORITIES (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	<u>New Jersey Redevelopment Authority</u>	<u>New Jersey Sports and Exposition Authority</u>	<u>New Jersey Water Supply Authority</u>
Expenses	\$ 2,005,509	\$ 42,702,426	\$ 23,549,785
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	111,008	48,911,886	37,111,233
Operating grants and contributions	672,468	408,992	2,170,247
Capital grants and contributions	<u>9,500</u>	<u>-</u>	<u>-</u>
Net (Expense) Revenue	<u>(1,212,533)</u>	<u>6,618,452</u>	<u>15,731,695</u>
General Revenue			
Payments from State	<u>20,000,000</u>	<u>33,134,000</u>	<u>-</u>
Total General Revenue	<u>20,000,000</u>	<u>33,134,000</u>	<u>-</u>
Change in Net Position	18,787,467	39,752,452	15,731,695
Net Position - Beginning of Year (Restated)	<u>34,875,362</u>	<u>88,464,120</u>	<u>135,345,662</u>
Net Position - End of Year	<u>\$ 53,662,829</u>	<u>\$ 128,216,572</u>	<u>\$ 151,077,357</u>

<u>South Jersey Port Corporation</u>	<u>South Jersey Transportation Authority</u>	<u>University Hospital</u>	<u>Total Non-Major Authorities</u>
\$ 65,586,217	\$ 152,819,966	\$ 906,068,000	\$ 4,183,512,635
28,711,126	156,160,920	712,347,000	1,257,016,501
4,892,613	4,648,794	156,659,000	598,665,873
<u>2,887,296</u>	<u>9,441,842</u>	<u>4,580,000</u>	<u>2,619,455,307</u>
<u>(29,095,182)</u>	<u>17,431,590</u>	<u>(32,482,000)</u>	<u>291,625,046</u>
<u>32,910,224</u>	<u>-</u>	<u>64,630,000</u>	<u>724,790,211</u>
<u>32,910,224</u>	<u>-</u>	<u>64,630,000</u>	<u>724,790,211</u>
3,815,042	17,431,590	32,148,000	1,016,415,257
<u>35,811,569</u>	<u>160,528,071</u>	<u>(387,092,000)</u>	<u>9,901,643,022</u>
<u>\$ 39,626,611</u>	<u>\$ 177,959,661</u>	<u>\$ (354,944,000)</u>	<u>\$ 10,918,058,279</u>

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES
JUNE 30, 2023

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 25,363,000	\$ 54,844,700	\$ 54,638,263
Investments	57,457,000	229,637,902	44,158,893
Receivables, net of allowances for uncollectibles			
Federal government	-	3,815,127	5,333,000
Loans	87,000	495,209	479,447
Mortgages	-	-	-
Other	22,276,000	11,723,136	38,299,921
Due from external parties	-	5,572,619	3,730,987
Other	8,932,000	2,624,130	4,295,263
Total Current Assets	<u>114,115,000</u>	<u>308,712,823</u>	<u>150,935,774</u>
Noncurrent Assets			
Investments	92,817,000	1,556,315	238,666,917
Receivables, net of allowances for uncollectibles			
Loans	582,000	104,501	394,495
Mortgages	-	-	-
Other	19,898,000	-	33,258,806
Capital assets - nondepreciated	41,805,000	36,240,267	52,856,253
Capital assets - depreciated, net	579,389,000	523,963,672	879,285,696
Other	1,552,000	957,375	432,015
Total Noncurrent Assets	<u>736,043,000</u>	<u>562,822,130</u>	<u>1,204,894,182</u>
Total Assets	<u>850,158,000</u>	<u>871,534,953</u>	<u>1,355,829,956</u>
Deferred Outflows of Resources	<u>95,754,000</u>	<u>33,561,915</u>	<u>31,311,948</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	18,336,000	23,714,102	36,268,387
Due to external parties	-	-	-
Interest payable	-	4,204,991	8,361,281
Unearned revenue	2,977,000	18,821,762	10,917,321
Current portion of long-term obligations	3,037,000	14,319,868	25,850,678
Other	8,184,000	7,489,282	10,518,103
Total Current Liabilities	<u>32,534,000</u>	<u>68,550,005</u>	<u>91,915,770</u>
Noncurrent Liabilities			
Net pension liability	136,663,000	104,833,350	174,695,170
Installment obligations, net	-	-	-
Other	364,452,000	268,084,633	407,802,770
Total Noncurrent Liabilities	<u>501,115,000</u>	<u>372,917,983</u>	<u>582,497,940</u>
Total Liabilities	<u>533,649,000</u>	<u>441,467,988</u>	<u>674,413,710</u>
Deferred Inflows of Resources	<u>86,456,000</u>	<u>54,100,041</u>	<u>205,999,154</u>
NET POSITION			
Net investment in capital assets	262,097,000	255,821,617	322,232,669
Restricted for:			
Capital projects	-	25,342,183	-
Debt service	-	-	21,381,281
Other purposes	52,681,000	93,854,028	122,922,976
Unrestricted	<u>11,029,000</u>	<u>34,511,011</u>	<u>40,192,114</u>
Total Net Position	<u>\$ 325,807,000</u>	<u>\$ 409,528,839</u>	<u>\$ 506,729,040</u>

New Jersey City University (Unaudited)	New Jersey Institute of Technology	Ramapo College of New Jersey	Rowan University	Stockton University
\$ 14,863,947	\$ 52,546,000	\$ 100,709,000	\$ 68,023,014	\$ 13,026,960
35,332,503	173,640,000	17,870,000	99,324,168	13,086,300
999,012	25,140,000	-	9,198,919	1,666,978
-	38,000	-	-	223,709
-	55,000	-	-	-
9,717,667	10,969,000	4,468,000	45,811,956	12,661,925
-	11,021,000	-	-	-
3,142,423	3,077,000	611,000	35,721,118	1,926,436
<u>64,055,552</u>	<u>276,486,000</u>	<u>123,658,000</u>	<u>258,079,175</u>	<u>42,592,308</u>
5,195,409	168,911,000	23,528,000	184,798,583	161,827,616
124,756	-	-	1,935,354	405,972
-	867,000	-	1,261,475	-
18,573,029	5,670,000	630,000	20,835,706	8,828,318
44,776,502	44,917,000	8,226,000	141,367,784	94,979,778
270,993,486	529,889,000	308,670,000	917,198,816	385,822,942
746,776	586,000	339,000	412,969,963	11,160,900
<u>340,409,958</u>	<u>750,840,000</u>	<u>341,393,000</u>	<u>1,680,367,681</u>	<u>663,025,526</u>
<u>404,465,510</u>	<u>1,027,326,000</u>	<u>465,051,000</u>	<u>1,938,446,856</u>	<u>705,617,834</u>
<u>23,523,560</u>	<u>18,554,000</u>	<u>11,768,000</u>	<u>137,623,992</u>	<u>48,384,960</u>
12,981,109	34,057,000	12,196,000	83,527,691	20,166,705
-	1,820,000	-	-	-
5,012,759	7,652,000	-	-	-
3,808,583	20,138,000	7,442,000	38,280,239	6,014,581
3,737,632	15,232,000	1,127,000	60,528,581	11,077,958
9,573,756	6,160,000	3,385,000	1,021,718	6,921,806
<u>35,113,839</u>	<u>85,059,000</u>	<u>24,150,000</u>	<u>183,358,229</u>	<u>44,181,050</u>
121,203,489	121,070,000	85,711,000	284,644,784	193,274,354
-	-	-	818,181,525	-
264,945,925	421,548,000	215,202,000	112,002,038	370,350,667
386,149,414	542,618,000	300,913,000	1,214,828,347	563,625,021
421,263,253	627,677,000	325,063,000	1,398,186,576	607,806,071
<u>36,079,883</u>	<u>33,850,000</u>	<u>13,405,000</u>	<u>148,820,678</u>	<u>19,784,340</u>
78,826,406	150,561,000	107,072,000	201,496,915	108,092,130
-	-	42,170,000	-	-
4,194,799	1,450,000	-	20,136,217	11,285,219
24,195,996	156,339,000	26,774,000	327,097,010	57,141,928
(136,571,267)	76,003,000	(37,665,000)	(19,666,548)	(50,106,894)
<u>\$ (29,354,066)</u>	<u>\$ 384,353,000</u>	<u>\$ 138,351,000</u>	<u>\$ 529,063,594</u>	<u>\$ 126,412,383</u>

(Continued on next page)

STATE OF NEW JERSEY
COMBINING STATEMENT OF NET POSITION
NON-MAJOR COMPONENT UNITS - COLLEGES AND UNIVERSITIES (Continued)
JUNE 30, 2023

	Thomas Edison State University	The William Paterson University of New Jersey	Total Non-Major Colleges and Universities
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 9,169,349	\$ 16,499,740	\$ 409,683,973
Investments	38,283,334	92,048,592	800,838,692
Receivables, net of allowances for uncollectibles			
Federal government	760,891	1,390,050	48,303,977
Loans	-	321,435	1,644,800
Mortgages	-	-	55,000
Other	4,773,255	16,852,872	177,553,732
Due from external parties	-	-	20,324,606
Other	969,132	14,307,658	75,606,160
Total Current Assets	<u>53,955,961</u>	<u>141,420,347</u>	<u>1,534,010,940</u>
Noncurrent Assets			
Investments	7,527,056	-	884,827,896
Receivables, net of allowances for uncollectibles			
Loans	-	59,153	3,606,231
Mortgages	-	-	2,128,475
Other	-	-	107,693,859
Capital assets - nondepreciated	6,130,647	26,251,720	497,550,951
Capital assets - depreciated, net	58,175,870	351,226,086	4,804,614,568
Other	-	-	428,744,029
Total Noncurrent Assets	<u>71,833,573</u>	<u>377,536,959</u>	<u>6,729,166,009</u>
Total Assets	<u>125,789,534</u>	<u>518,957,306</u>	<u>8,263,176,949</u>
Deferred Outflows of Resources	<u>8,343,500</u>	<u>27,008,344</u>	<u>435,834,219</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accrued expenses	7,897,008	7,556,027	256,700,029
Due to external parties	-	-	1,820,000
Interest payable	-	3,233,587	28,464,618
Unearned revenue	4,152,880	6,144,015	118,696,381
Current portion of long-term obligations	1,788,723	8,369,134	145,068,574
Other	214,343	3,970,534	57,438,542
Total Current Liabilities	<u>14,052,954</u>	<u>29,273,297</u>	<u>608,188,144</u>
Noncurrent Liabilities			
Net pension liability	56,310,500	144,493,094	1,422,898,741
Installment obligations, net	-	164,451,822	982,633,347
Other	2,766,399	2,425,945	2,429,580,377
Total Noncurrent Liabilities	<u>59,076,899</u>	<u>311,370,861</u>	<u>4,835,112,465</u>
Total Liabilities	<u>73,129,853</u>	<u>340,644,158</u>	<u>5,443,300,609</u>
Deferred Inflows of Resources	<u>12,697,163</u>	<u>24,163,823</u>	<u>635,356,082</u>
NET POSITION			
Net investment in capital assets	60,343,297	207,167,109	1,753,710,143
Restricted for:			
Capital projects	-	-	67,512,183
Debt service	-	8,210,000	66,657,516
Other purposes	10,095,859	37,209,064	908,310,861
Unrestricted	<u>(22,133,138)</u>	<u>(71,428,504)</u>	<u>(175,836,226)</u>
Total Net Position	<u>\$ 48,306,018</u>	<u>\$ 181,157,669</u>	<u>\$ 2,620,354,477</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, 2023**

	<u>The College of New Jersey</u>	<u>Kean University</u>	<u>Montclair State University</u>
Expenses	\$ 268,146,000	\$ 320,068,612	\$ 565,239,230
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	165,336,000	123,194,093	277,263,712
Operating grants and contributions	68,546,000	152,451,484	292,602,536
Capital grants and contributions	<u>697,000</u>	<u>234,881</u>	<u>514,491</u>
Net (Expense) Revenue	<u>(33,567,000)</u>	<u>(44,188,154)</u>	<u>5,141,509</u>
General Revenue			
Payments from State	<u>31,875,000</u>	<u>50,962,000</u>	<u>85,421,000</u>
Total General Revenue	<u>31,875,000</u>	<u>50,962,000</u>	<u>85,421,000</u>
Change in Net Position	(1,692,000)	6,773,846	90,562,509
Net Position - Beginning of Year (Restated)	<u>327,499,000</u>	<u>402,754,993</u>	<u>416,166,531</u>
Net Position - End of Year	<u><u>\$ 325,807,000</u></u>	<u><u>\$ 409,528,839</u></u>	<u><u>\$ 506,729,040</u></u>

<u>New Jersey City University (Unaudited)</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	\$ 480,908,000	\$ 164,476,000	\$ 749,376,331	\$ 254,708,560
117,904,921	186,399,000	105,733,000	479,535,968	117,364,691
52,870,061	275,622,000	43,363,000	160,711,801	113,431,025
-	50,000	80,000	33,078,899	2,730,894
<u>(29,586,510)</u>	<u>(18,837,000)</u>	<u>(15,300,000)</u>	<u>(76,049,663)</u>	<u>(21,181,950)</u>
<u>33,913,000</u>	<u>53,189,000</u>	<u>22,189,000</u>	<u>119,635,424</u>	<u>42,486,000</u>
<u>33,913,000</u>	<u>53,189,000</u>	<u>22,189,000</u>	<u>119,635,424</u>	<u>42,486,000</u>
4,326,490	34,352,000	6,889,000	43,585,761	21,304,050
<u>(33,680,556)</u>	<u>350,001,000</u>	<u>131,462,000</u>	<u>485,477,833</u>	<u>105,108,333</u>
<u>\$ (29,354,066)</u>	<u>\$ 384,353,000</u>	<u>\$ 138,351,000</u>	<u>\$ 529,063,594</u>	<u>\$ 126,412,383</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, 2023

	<u>Thomas Edison State University</u>	<u>The William Paterson University of New Jersey</u>	<u>Total Non-Major Colleges and Universities</u>
Expenses	\$ 93,476,701	\$ 202,135,317	\$ 3,298,896,243
Net (Expense) Revenue and Changes in Net Position			
Program Revenues			
Charges for services	34,507,504	81,739,234	1,688,978,123
Operating grants and contributions	47,247,582	78,480,406	1,285,325,895
Capital grants and contributions	-	-	37,386,165
Net (Expense) Revenue	<u>(11,721,615)</u>	<u>(41,915,677)</u>	<u>(287,206,060)</u>
General Revenue			
Payments from State	<u>17,207,980</u>	<u>47,932,000</u>	<u>504,810,404</u>
Total General Revenue	<u>17,207,980</u>	<u>47,932,000</u>	<u>504,810,404</u>
Change in Net Position	5,486,365	6,016,323	217,604,344
Net Position - Beginning of Year (Restated)	<u>42,819,653</u>	<u>175,141,346</u>	<u>2,402,750,133</u>
Net Position - End of Year	<u>\$ 48,306,018</u>	<u>\$ 181,157,669</u>	<u>\$ 2,620,354,477</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 was credited from the General Fund to the New Jersey Debt Defeasance and Prevention Fund per P.L. 2022, c.18 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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