



**STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED
EMPLOYEES PLAN**

Schedule of Total Nonemployer OPEB Liability

June 30, 2020

(With Independent Auditors' Report Thereon)

**STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN**

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June 30, 2020

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Independent Auditors' Report

The Treasurer
State of New Jersey:

We have audited the accompanying Schedule of Total Nonemployer OPEB Liability (the Schedule) of the State Health Benefit Local Education Retired Employees Plan as of June 30, 2020, and the related notes.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Schedule referred to above presents fairly, in all material respects, the State of New Jersey's total nonemployer OPEB liability for the State of New Jersey State Health Benefit Local Education Retired Employees Plan as of June 30, 2020 in accordance with U. S. generally accepted accounting principles.

Other Information

The supplemental schedule of special funding amounts by employer for the State Health Benefit Local Education Retired Employees Plan on pages 7 through 22 have not been subject to the auditing procedures applied in the audit of the Schedule and accordingly, we do not express an opinion or provide any assurance on them.



Restriction on Use

Our report is intended solely for the information and use of the State of New Jersey management, the Treasurer of the State of New Jersey, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Short Hills, New Jersey
January 21, 2022

STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL EDUCATION RETIRED EMPLOYEES PLAN

Schedule of Total Nonemployer OPEB Liability

June 30, 2020

<u>Nonemployer</u>	<u>2020</u>
Nonemployer - State of New Jersey	\$ <u>67,809,962,608</u>
Total	\$ <u><u>67,809,962,608</u></u>

See notes to Schedule of State of New Jersey's Total Nonemployer OPEB Liability for the State Health Benefits Local Education Retired Employees Plan.

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN

Notes to Schedule of Total Nonemployer OPEB Liability

June 30, 2020

(1) General Information about the OPEB Plan

The State of New Jersey reports a liability as a result of its statutory requirements to pay other post-employment (health) benefit for State Health Benefit Local Education Retired Employees Plan. The State Health Benefit Local Education Retired Employees Plan is a multiple-employer defined benefit OPEB plan that is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions*. The State Health Benefit Local Education Retired Employees Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers.

The employer contributions for the participating local education employers are legally required to be funded by the State of New Jersey in accordance with N.J.S.A 52:14-17.32f. According to N.J.S.A 52:14-17.32f, the State provides employer-paid coverage to employees who retire from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

The total nonemployer OPEB liability does not include certain other postemployment benefit obligations that are provided by the local education employers. The reporting of these benefits are the responsibility of the individual local education employers.

(2) Basis of Presentation

The Schedule presents the State of New Jersey's obligation under NJSA 52:14-17.32f. The Schedule does not purport to be a complete presentation of the financial position or changes in financial position of the State Health Benefit Local Education Retired Employees Plan or the State of New Jersey. The accompanying Schedule was prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the State of New Jersey to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

**STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN**

Notes to Schedule of Total Nonemployer OPEB Liability

June 30, 2020

(3) Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Total Nonemployer OPEB Liability	\$	67,809,962,608		
Inflation rate		2.50%		
		<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary increases:				
Through 2026		1.55 - 4.45%	2.00 - 6.00%	3.25 - 15.25%
		based on service years	based on service years	based on service years
Thereafter		1.55 - 4.45%	3.00 - 7.00%	Applied to all
		based on service years	based on service years	future years

Preretirement mortality rates were based on the Pub-2010 Healthy “Teachers” (TPAF/ABP), “General” (PERS), and “Safety” (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020. Postretirement mortality rates were based on the Pub-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020. Disability mortality was based on the Pub-2010 “General” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2020

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 – June 30, 2018, July 1, 2014 – June 30, 2018, and July 1, 2013 – June 30, 2018 for TPAF, PERS and PFRS, respectively.

(a) Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021 through 2022 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

(b) Discount rate

The discount rate for June 30, 2020 was 2.21%. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

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Notes to Schedule of Total Nonemployer OPEB Liability

June 30, 2020

(c) Sensitivity of Total Nonemployer OPEB Liability to changes in the discount rate:

The following presents the total nonemployer OPEB liability as of June 30, 2020, respectively, calculated using the discount rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>At 1% decrease (1.21%)</u>	<u>At discount rate (2.21%)</u>	<u>At 1% increase (3.21%)</u>
\$	81,748,410,002	67,809,962,608	56,911,439,160

(d) Sensitivity of Total Nonemployer OPEB Liability to changes in the healthcare trend rate:

The following presents the total nonemployer OPEB liability as of June 30, 2020 calculated using the healthcare trend rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% decrease</u>	<u>Healthcare cost trend rate</u>	<u>1% increase</u>
\$	54,738,488,540	67,809,962,608	83,375,182,975

STATE OF NEW JERSEY
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Supplemental Schedule of Special Funding Amounts by Employer
for the State Health Benefits Local Education Retired Employees Plan (Unaudited)

As of and for year ended June 30, 2020

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
FRANKLIN TOWNSHIP BD OF ED	0110-00	\$ 337,001,889	19,271,777
BERKELEY TWP BD OF ED	0111-00	115,361,452	5,923,617
HAMMONTON TOWN BD OF ED	0112-00	145,519,872	7,225,797
SOUTH BRUNSWICK TOWNSHIP BD OF ED	0113-00	369,406,028	19,642,674
HAWTHORNE BOROUGH BD OF ED	0114-00	41,848,538	686,297
HAWTHORNE BOROUGH BD OF ED PARAPROF	0114-01	61,327,540	4,739,681
MENDHAM BOROUGH BD OF ED	0115-00	26,859,100	1,233,105
WEST DEPTFORD TOWNSHIP BD OF ED	0117-00	147,002,596	6,290,319
BELVIDERE TOWN BD OF ED	0120-00	41,316,923	1,904,305
MOUNT OLIVE TOWNSHIP BD OF ED	0123-00	229,920,203	10,854,663
PARAMUS BD OF ED	0124-00	198,198,766	9,657,597
SOMERS POINT CITY BD OF ED	0126-00	57,821,597	2,673,725
MIDDLETOWN TOWNSHIP BD OF ED	0127-00	462,687,999	22,225,871
NEWTON TOWN BD OF ED	0129-00	86,114,808	3,673,255
JAMESBURG BOROUGH BD OF ED	0130-00	22,002,848	1,276,230
PLEASANTVILLE CITY BD OF ED	0145-00	184,586,660	8,755,062
WALL TOWNSHIP BD OF ED	0146-00	220,577,712	10,850,965
DEERFIELD TOWNSHIP BD OF ED	0147-00	20,081,641	873,072
AVALON BOROUGH BD OF ED	0148-00	9,924,128	364,239
FLEMINGTON RARITAN BD OF ED	0149-00	148,141,783	7,904,950
PATERSON CITY BD OF ED	0151-00	1,190,174,602	55,012,784
HOLLAND TOWNSHIP BD OF ED	0152-00	33,578,523	1,462,104
WINSLOW TOWNSHIP BD OF ED	0153-00	265,370,305	10,532,373
MIDDLE TOWNSHIP BD OF ED	0154-00	137,927,278	5,020,874
MIDDLE TOWNSHIP BD OF ED	0154-01	501,645	5,662
HALEDON BOROUGH BD OF ED	0155-00	42,171,483	2,599,668
LITTLE FERRY BOROUGH BD OF ED	0156-00	38,132,461	1,954,977
MANSFIELD TOWNSHIP BD OF ED	0157-00	29,946,206	1,335,229
PASSAIC COUNTY REGIONAL HS BD OF ED	0158-00	41,862,119	2,200,516
PASSAIC COUNTY REGIONAL HS BD OF ED	0158-01	13,742,512	483,595
HOWELL TOWNSHIP BD OF ED	0159-00	350,411,538	15,530,731
DELANCO TOWNSHIP BD OF ED	0163-00	19,941,926	798,485
EVESHAM TWP BD OF ED	0165-00	253,756,830	11,291,638
LOWER CAMDEN COUNTY REGIONAL H	0168-00	16,529,344	(534,065)
RANCOCAS VALLEY REGIONAL HS	0169-00	84,118,802	4,353,190
MOUNT HOLLY TOWNSHIP BD OF ED	0170-00	61,930,326	2,609,694
FRANKLIN BOROUGH BD OF ED	0173-00	27,312,050	1,108,180
FRANKLIN BOROUGH BD OF ED	0173-01	1,046,577	(42,227)
BARRINGTON BOROUGH BD OF ED	0179-00	29,199,094	1,543,932
HADDONFIELD BOROUGH BD OF ED	0181-00	99,286,733	4,668,254
EAST RUTHERFORD BOROUGH BD OF ED	0185-00	39,212,675	2,119,427
MAYWOOD BOROUGH BD OF ED	0186-00	34,982,987	2,026,227
PROSPECT PARK BOROUGH BD OF ED	0189-00	32,080,125	1,792,630
METUCHEN BORO BD OF ED	0190-00	96,909,504	4,972,337
STAFFORD TOWNSHIP BD OF ED	0191-00	118,610,072	5,729,570
WANAQUE BOROUGH BD OF ED	0192-00	42,118,176	2,390,735
BRICK TWP BD OF ED	0193-00	498,494,264	22,894,549
AUDUBON BOROUGH BD OF ED	0196-00	78,058,576	3,424,122
NEWARK PUBLIC SCHOOLS	0197-00	1,266,570,509	179,996,392
NEWARK PUBLIC SCHOOLS	0197-03	792,002,678	(103,304,976)

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Supplemental Schedule of Special Funding Amounts by Employer
for the State Health Benefits Local Education Retired Employees Plan (Unaudited)

As of and for year ended June 30, 2020

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
RIVERSIDE TOWNSHIP BD OF ED	0198-00	\$ 66,105,981	3,269,925
ATLANTIC HIGHLANDS BOROUGH BD	0199-00	17,059,880	690,932
WEST LONG BRANCH BOROUGH BD OF ED	0202-00	28,356,748	1,287,381
WAYNE TOWNSHIP BD OF ED	0203-00	391,114,104	20,558,671
LEONIA BOROUGH BD OF ED	0223-00	78,616,378	4,434,877
GLASSBORO BOROUGH BD OF ED	0224-00	122,132,847	4,849,500
MARGATE CITY BD OF ED	0225-00	33,723,153	1,340,949
RUNNEMEDE BOROUGH BD OF ED	0226-00	47,624,763	2,060,691
TEWKSBURY TOWNSHIP BD OF ED	0227-00	31,830,571	1,324,456
OAKLYN BOROUGH BD OF ED	0228-00	18,025,687	192,590
HOLMDEL TOWNSHIP BD OF ED	0229-00	147,602,806	7,159,771
HO HO KUS BOROUGH BD OF ED	0230-00	24,987,068	1,384,129
VINELAND CITY BD OF ED	0231-00	618,601,276	25,204,790
LINCOLN PARK BOROUGH BD OF ED	0232-00	41,317,133	1,919,207
MERCHANTVILLE BOROUGH BD OF ED	0233-00	17,144,540	805,456
NORTH CALDWELL TOWNSHIP BD OF ED	0234-00	30,481,297	1,800,266
WEST NEW YORK TOWN BD OF ED	0235-00	301,517,188	15,925,495
UNION CITY BD OF ED	0236-00	491,306,152	27,093,487
MIDLAND PARK BOROUGH BD OF ED	0237-00	57,176,716	3,156,279
OCEAN CITY BD OF ED	0238-00	131,488,081	5,182,839
RAHWAY CITY BD OF ED	0239-00	168,395,672	9,019,534
RAHWAY CITY BD OF ED	0239-01	1,065,597	(5,526)
JEFFERSON TOWNSHIP BD OF ED	0240-00	165,193,596	7,260,599
SCOTCH PLAINS FANWOOD BD OF ED	0241-00	232,815,954	12,330,669
WASHINGTON TOWNSHIP BD OF ED	0242-00	460,960,621	18,454,411
BLOOMINGDALE BOROUGH BD OF ED	0243-00	28,962,114	1,222,793
WEEHAWKEN TOWNSHIP BD OF ED	0244-00	57,418,334	2,986,243
RIVERTON BOROUGH BD OF ED	0252-00	15,409,971	724,975
MOORESTOWN TOWNSHIP BD OF ED	0264-00	186,854,466	9,817,127
MOORESTOWN TOWNSHIP BD OF ED	0264-01	4,962,479	(37,274)
PEMBERTON TOWNSHIP BD OF ED	0265-00	358,660,296	13,701,185
WALLINGTON BOROUGH BD OF ED	0266-00	45,984,309	2,281,933
MAPLE SHADE TOWNSHIP BD OF ED	0267-00	108,850,488	5,251,324
LINDENWOLD BOROUGH BD OF ED	0268-00	126,579,879	7,014,222
CHERRY HILL TOWNSHIP BD OF ED	0269-00	544,394,684	24,440,616
NETCONG BOROUGH BD OF ED	0270-00	12,543,702	489,214
MANTUA TOWNSHIP BD OF ED	0271-00	66,850,230	3,057,213
BERLIN BOROUGH BD OF ED	0272-00	38,039,286	1,669,786
BOUND BROOK BOROUGH BD OF ED	0273-00	59,766,174	3,431,034
PERTH AMBOY CITY BD OF ED	0275-00	491,019,508	26,855,642
HAMBURG BOROUGH BD OF ED	0285-00	16,192,738	680,118
OAKLAND BOROUGH BD OF ED	0289-00	75,662,706	3,394,115
HIGHLAND PARK BOROUGH BD OF ED	0291-00	76,923,931	4,108,193
HIGHLAND PARK BOROUGH BD OF ED	0291-01	190,316	(1,607)
JACKSON TOWNSHIP BD OF ED	0292-00	448,229,456	22,263,837
ELK TWP BD OF ED	0293-00	18,653,685	775,219
GLEN ROCK BOROUGH BD OF ED	0295-00	93,822,355	4,912,699
HOPEWELL TOWNSHIP BD OF ED	0297-00	26,398,807	940,268
ALPINE BOROUGH BD OF ED	0298-00	10,015,569	498,246
CAMDEN CITY BOARD OF EDUCATION	0299-00	733,675,033	13,523,677

STATE OF NEW JERSEY
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Supplemental Schedule of Special Funding Amounts by Employer
for the State Health Benefits Local Education Retired Employees Plan (Unaudited)

As of and for year ended June 30, 2020

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
MORRIS PLAINS BOROUGH BD OF ED	0303-00	\$ 30,879,220	1,626,786
WYCKOFF TOWNSHIP BD OF ED	0304-00	89,360,515	4,838,336
CRESSKILL BOROUGH BD OF ED	0305-00	67,336,783	3,786,916
EAST WINDSOR REG SCHOOL DIST	0306-00	238,206,080	11,280,142
HASBROUCK HEIGHTS BOROUGH BD OF ED	0307-00	71,105,092	3,926,110
NORTH HALEDON BOROUGH BD OF ED	0308-00	28,273,054	1,522,536
DUNELLEN BOROUGH BD OF ED	0310-00	44,279,482	2,630,440
OGDENSBURG BOROUGH BOARD OF ED	0311-00	14,889,166	642,335
WESTVILLE BOROUGH BD OF ED	0312-00	20,072,763	752,023
RIVER VALE TOWNSHIP BD OF ED	0313-00	54,522,818	2,704,595
OCEAN TOWNSHIP BD OF ED	0315-00	225,437,271	10,239,465
EDGEWATER BOROUGH BD OF ED	0316-00	24,599,618	1,772,499
MONROE TOWNSHIP BD OF ED	0317-00	234,611,784	12,582,567
SOUTH RIVER BOROUGH BD OF ED	0318-00	80,948,524	3,993,138
LONGPORT BOROUGH BD OF ED	0322-00	—	(4,881)
BRIDGEWATER RARITAN BD OF ED	0324-00	402,440,029	20,837,153
SPOTSWOOD BOROUGH BD OF ED	0325-00	74,147,775	3,940,675
CLAYTON BOROUGH BD OF ED	0326-00	56,533,432	2,689,646
PENNSVILLE TOWNSHIP BD OF ED	0327-00	111,561,951	5,104,583
LONG BEACH ISLAND BD OF ED	0330-00	22,006,160	813,685
UPPER DEERFIELD TOWNSHIP BD OF ED	0332-00	53,993,327	2,485,593
CLIFFSIDE PARK BOROUGH BD OF ED	0334-00	103,797,898	5,719,803
FLORENCE TOWNSHIP BD OF ED	0335-00	79,079,853	3,311,832
LONG HILL TOWNSHIP BD OF ED	0338-00	37,622,780	1,572,707
HARRISON TOWNSHIP BD OF ED	0341-00	55,823,405	3,069,128
VERNON TOWNSHIP BD OF ED	0347-00	202,370,882	7,447,581
CORBIN CITY BD OF ED	0568-00	38,990	(7,055)
EGG HARBOR TOWNSHIP BD OF ED	0569-00	367,951,049	19,520,605
ESTELL MANOR CITY BD OF ED	0570-00	10,448,497	298,381
FOLSOM BOROUGH BD OF ED	0571-00	19,909,550	1,048,399
GALLOWAY TOWNSHIP BD OF ED	0572-00	177,452,316	8,981,251
HAMILTON TOWNSHIP BD OF ED	0573-00	137,446,469	6,900,523
LINWOOD CITY BD OF ED	0574-00	50,014,086	2,371,659
MULLICA TOWNSHIP BD OF ED	0575-00	39,183,341	1,478,128
PORT REPUBLIC CITY BD OF ED	0576-00	8,010,202	200,129
WEYMOUTH TOWNSHIP BD OF ED	0577-00	9,695,796	325,597
ALLENDALE BOROUGH BD OF ED	0578-00	36,767,761	1,685,548
CARLSTADT BOROUGH BD OF ED	0579-00	24,455,002	1,163,211
CLOSTER BOROUGH BD OF ED	0580-00	45,018,501	2,518,218
DEMAREST BOROUGH BD OF ED	0581-00	32,419,706	1,845,381
EMERSON BOROUGH BD OF ED	0582-00	48,896,820	2,655,844
ENGLEWOOD CLIFFS BORO BOE	0583-00	30,135,826	1,517,303
FRANKLIN LAKES BOROUGH BD OF ED	0584-00	68,347,335	3,856,844
HARRINGTON PARK BOROUGH BD OF ED	0585-00	29,715,498	1,769,303
HAWORTH BOROUGH BD OF ED	0586-00	18,850,773	910,253
MAHWAH TOWNSHIP BD OF ED	0587-00	142,598,934	7,002,245
MONTVALE BOROUGH BD OF ED	0588-00	44,507,131	2,300,472
MOONACHIE BOROUGH BD OF ED	0589-00	13,936,558	560,861
NORTHERN VALLEY REGIONAL HS BD	0590-00	129,652,272	6,886,819
NORTHERN VALLEY REGIONAL HS BD	0590-01	27,073,802	1,993,355

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Supplemental Schedule of Special Funding Amounts by Employer
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As of and for year ended June 30, 2020

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
NORTHVALE BOROUGH BD OF ED	0591-00	\$ 23,347,839	1,255,082
NORWOOD BOROUGH BD OF ED	0592-00	25,081,115	1,283,990
OLD TAPPAN BOROUGH BD OF ED	0593-00	30,685,104	1,551,288
PASCACK VALLEY REGIONAL HS	0594-00	104,409,040	5,184,241
ROCKLEIGH BORO BD OF ED	0595-00	201,957	19,999
SADDLE RIVER BOROUGH BD OF ED	0596-00	12,877,493	623,406
SADDLE BROOK TOWNSHIP BD OF ED	0597-00	86,771,168	4,315,444
UPPER SADDLE RIVER BOROUGH BD OF ED	0599-00	60,335,151	3,302,133
WALDWICK BOROUGH BD OF ED	0600-00	80,795,609	4,154,680
WOODCLIFF LAKE BOROUGH BD OF ED	0601-00	30,892,621	1,693,013
BASS RIVER TOWNSHIP BD OF ED	0602-00	10,167,678	456,671
BURLINGTON TOWNSHIP BD OF ED	0603-00	154,528,146	8,403,987
CHESTERFIELD TOWNSHIP BD OF ED	0604-00	23,830,174	1,435,952
CINNAMINSON TWP BD OF ED	0605-00	129,686,014	6,927,023
DELTRAN TOWNSHIP BD OF ED	0606-00	125,139,052	6,316,086
EASTAMPTON TOWNSHIP BD OF ED	0607-00	29,173,900	1,478,667
EDGEWATER PARK TOWNSHIP BD OF ED	0608-00	50,105,847	2,161,854
HAINESPORT TOWNSHIP BD OF ED	0610-00	29,335,583	1,509,904
LUMBERTON TOWNSHIP BD OF ED	0611-00	70,579,158	3,024,624
MEDFORD TOWNSHIP BD OF ED	0612-00	141,692,136	6,093,997
MEDFORD LAKES BOROUGH BD OF ED	0613-00	24,843,620	997,472
MOUNT LAUREL TWP BD OF ED	0614-00	207,090,236	10,623,335
NEW HANOVER TOWNSHIP BD OF ED	0615-00	10,008,590	620,474
NORTH HANOVER TOWNSHIP BD OF ED	0616-00	76,172,587	3,253,205
PEMBERTON BOROUGH BD OF ED	0617-00	902,733	(7,382)
SHAMONG TOWNSHIP BD OF ED	0618-00	45,516,676	1,453,139
SOUTHAMPTON TWP BD OF ED	0619-00	42,708,668	1,883,106
SPRINGFIELD TOWNSHIP BD OF ED	0620-00	15,476,097	475,676
TABERNACLE TOWNSHIP BD OF ED	0621-00	53,995,508	1,845,209
WASHINGTON TWP BD OF ED	0622-00	3,070,415	(123,796)
WESTAMPTON TOWNSHIP BD OF ED	0623-00	40,057,615	1,937,566
WILLINGBORO TWP BD OF ED	0624-00	208,270,205	6,566,915
WOODLAND TOWNSHIP BD OF ED	0625-00	9,217,134	342,299
BERLIN TOWNSHIP BD OF ED	0627-00	37,159,969	1,722,620
BROOKLAWN BORO BD OF ED	0628-00	14,422,107	786,162
CHESILHURST BOROUGH BD OF ED	0629-00	2,112,403	(11,580)
CLEMENTON BOROUGH BD OF ED	0630-00	27,967,872	1,103,535
GIBBSBORO BOROUGH BD OF ED	0631-00	14,934,546	734,814
GLOUCESTER TOWNSHIP BD OF ED	0632-00	362,445,923	14,244,001
HADDON HEIGHTS BOROUGH BD OF ED	0633-00	64,968,351	3,021,326
LAUREL SPRINGS BOROUGH BD OF ED	0635-00	8,684,841	450,600
LAWNSIDE BOROUGH BD OF ED	0636-00	13,982,257	867,082
MAGNOLIA BOROUGH BD OF ED	0637-00	20,748,526	1,148,081
MOUNT EPHRAIM BOROUGH BD OF ED	0638-00	22,139,569	1,058,790
PENNSAUKEN TOWNSHIP BD OF ED	0639-00	281,564,044	12,215,663
PINE HILL BOROUGH BD OF ED	0640-00	112,293,297	4,882,253
SOMERDALE BOROUGH BD OF ED	0642-00	21,607,027	1,132,452
STRATFORD BOROUGH BD OF ED	0643-00	43,605,359	2,152,421
VOORHEES TOWNSHIP BD OF ED	0645-00	149,790,079	6,176,668
WATERFORD TOWNSHIP BD OF ED	0646-00	53,117,256	1,849,589

STATE OF NEW JERSEY
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As of and for year ended June 30, 2020

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
CAPE MAY CITY BOARD OF EDUCATION	0647-00	\$ 12,140,525	533,533
DENNIS TOWNSHIP BD OF ED	0648-00	38,116,811	1,802,712
LOWER TOWNSHIP BD OF ED	0649-00	106,419,554	4,040,788
SEA ISLE CITY BD OF ED	0650-00	4,221,725	(75,561)
STONE HARBOR BOROUGH BD OF ED	0651-00	6,099,923	227,467
UPPER TOWNSHIP BD OF ED	0652-00	75,488,941	3,549,679
WEST CAPE MAY BOROUGH BD OF ED	0653-00	2,946,084	153,608
WOODBINE BOROUGH BD OF ED	0655-00	10,884,496	605,204
COMMERCIAL TOWNSHIP BD OF ED	0656-00	23,789,246	1,295,008
DOWNE TOWNSHIP BD OF ED	0657-00	12,803,798	526,378
FAIRFIELD TOWNSHIP BD OF ED	0658-00	29,721,331	1,463,103
GREENWICH TOWNSHIP BD OF ED	0659-00	5,148,604	88,332
LAWRENCE TOWNSHIP BD OF ED	0660-00	21,190,788	1,236,069
MAURICE RIVER TOWNSHIP BD OF ED	0661-00	22,271,504	867,113
SHILOH BOROUGH BD OF ED	0662-00	1,005,916	(42,863)
STOW CREEK TOWNSHIP BD OF ED	0663-00	7,219,125	386,031
CEDAR GROVE TOWNSHIP BD OF ED	0664-00	69,945,078	3,828,642
ROSELAND BOROUGH BD OF ED	0665-00	16,342,817	515,107
VERONA BOROUGH BD OF ED	0666-00	94,709,277	4,630,779
ESSEX COUNTY VOCATIONAL SCH BD	0667-00	92,877,767	4,546,400
DEPTFORD TWP BD OF ED	0668-00	209,645,427	9,641,322
EAST GREENWICH TOWNSHIP BD OF ED	0669-00	48,613,795	2,909,078
FRANKLIN TOWNSHIP BD OF ED	0670-00	75,915,159	3,427,365
GREENWICH TOWNSHIP BD OF ED	0671-00	33,168,002	1,501,868
LOGAN TOWNSHIP BD OF ED	0672-00	46,829,200	2,323,432
NATIONAL PARK BOROUGH BD OF ED	0673-00	14,568,203	569,686
NEWFIELD BOROUGH BD OF ED	0674-00	—	(33,173)
PAULSBORO BOROUGH BD OF ED	0675-00	67,974,014	2,588,118
PITMAN BOROUGH BD OF ED	0676-00	97,382,442	4,138,349
SOUTH HARRISON BOROUGH BD OF ED	0677-00	14,911,200	675,933
SWEDESBORO WOOLWICH BD OF ED	0678-00	53,786,343	3,808,986
WENONAH BOROUGH BD OF ED	0679-00	8,949,025	361,358
WOODBURY HEIGHTS BOROUGH BD OF ED	0680-00	12,910,530	626,160
EAST NEWARK BOROUGH BD OF ED	0681-00	6,316,094	413,440
GUTTENBERG TOWN BD OF ED	0682-00	29,339,576	1,731,981
JERSEY CITY BD OF ED	0683-00	1,640,627,230	72,871,486
ALEXANDRIA TOWNSHIP BD OF ED	0684-00	29,643,218	1,444,785
BETHLEHEM TOWNSHIP BD OF ED	0685-00	26,963,329	1,133,433
BLOOMSBURY BOROUGH BD OF ED	0686-00	6,966,735	189,166
CALIFON BOROUGH BD OF ED	0687-00	7,351,108	328,018
CLINTON TOWN BD OF ED	0688-00	25,854,733	1,281,012
CLINTON TOWNSHIP BD OF ED	0689-00	70,860,061	3,516,304
DELAWARE TOWNSHIP BD OF ED	0690-00	27,001,119	1,022,545
EAST AMWELL TOWNSHIP BD OF ED	0691-00	26,157,147	1,147,164
FRANKLIN TOWNSHIP BD OF ED	0692-00	14,090,114	646,462
FRENCHTOWN BOROUGH BD OF ED	0693-00	7,288,805	263,793
HAMPTON BOROUGH BD OF ED	0695-00	8,114,956	335,851
HIGH BRIDGE BOROUGH BD OF ED	0696-00	23,887,879	886,534
KINGWOOD TOWNSHIP BD OF ED	0697-00	21,311,480	982,826
LAMBERTVILLE CITY BD OF ED	0698-00	3,489,117	(39,143)

STATE OF NEW JERSEY
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As of and for year ended June 30, 2020

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
LEBANON BOROUGH BD OF ED	0699-00	\$ 6,480,051	348,691
MILFORD BOROUGH BD OF ED	0700-00	6,001,188	274,881
NORTH HUNTERDON VOORHEES REG HS	0701-00	128,192,368	5,220,556
READINGTON TOWNSHIP BD OF ED	0702-00	92,884,814	4,984,351
STOCKTON BOROUGH BD OF ED	0703-00	472,321	(11,812)
UNION TOWNSHIP BD OF ED	0704-00	26,058,132	1,223,275
WEST AMWELL TOWNSHIP BD OF ED	0705-00	3,292,837	(3,981)
LEBANON TOWNSHIP BD OF ED	0706-00	39,809,685	1,721,874
ROBBINSVILLE TOWNSHIP BD OF ED	0708-00	85,097,316	6,090,112
CRANBURY TOWNSHIP BD OF ED	0710-00	29,747,506	1,739,747
EAST BRUNSWICK TWP BD OF ED	0711-00	399,285,805	19,612,088
OLD BRIDGE TOWNSHIP BD OF ED	0713-00	411,785,487	19,918,184
MILLTOWN BOROUGH BD OF ED	0714-00	30,388,093	1,555,456
MONROE TOWNSHIP BD OF ED	0715-00	252,679,709	16,275,213
NORTH BRUNSWICK CITY BD OF ED	0716-00	257,925,977	14,280,034
PISCATAWAY TOWNSHIP BD OF ED	0717-00	316,029,068	15,538,772
SOUTH AMBOY CITY BD OF ED	0719-00	50,899,238	2,302,133
SOUTH PLAINFIELD BD OF ED	0720-00	162,335,790	8,241,120
WOODBIDGE TOWNSHIP BD OF ED	0721-00	597,250,081	28,846,761
COLTS NECK TOWNSHIP BD OF ED	0722-00	70,845,802	3,604,543
FAIR HAVEN BOROUGH BD OF ED	0723-00	42,973,221	2,605,408
FARMINGDALE BOROUGH BD OF ED	0724-00	7,311,843	441,078
FARMINGDALE BOROUGH BD OF ED	0724-01	1,398,177	28,570
FREEHOLD TOWNSHIP BD OF ED	0725-00	211,185,423	11,161,394
LITTLE SILVER BOROUGH BD OF ED	0727-00	40,422,116	2,314,399
MARLBORO TOWNSHIP BD OF ED	0729-00	220,779,557	11,853,173
MARLBORO TOWNSHIP BD OF ED	0729-01	22,358,033	1,279,246
MILLSTONE TOWNSHIP BD OF ED	0730-00	64,140,448	2,993,865
NEPTUNE CITY BD OF ED	0731-00	17,108,221	519,876
HAZLET TOWNSHIP BD OF ED	0732-00	148,093,025	6,736,794
ROOSEVELT BOROUGH BD OF ED	0733-00	3,930,539	249,898
SHREWSBURY BOROUGH BD OF ED	0735-00	23,855,195	1,367,479
UNION BEACH BOROUGH BD OF ED	0738-00	42,380,352	1,731,222
BOONTON TOWNSHIP BD OF ED	0739-00	22,683,276	1,124,758
CHATHAM TOWNSHIP BD OF ED	0740-00	112,996,683	17,659,477
CHESTER TOWNSHIP BD OF ED	0741-00	59,870,868	3,177,264
EAST HANOVER TOWNSHIP BD OF ED	0742-00	53,255,459	2,384,884
EAST HANOVER TOWNSHIP BD OF ED	0742-01	—	(21,727)
HANOVER TOWNSHIP BD OF ED	0743-00	82,083,340	3,859,309
KINNELON BOROUGH BD OF ED	0744-00	95,666,239	4,585,348
MENDHAM TOWNSHIP BD OF ED	0745-00	38,893,869	2,155,639
MINE HILL TOWNSHIP BD OF ED	0746-00	15,071,788	881,575
MONTVILLE TWP BD OF ED	0747-00	172,593,833	9,401,840
MOUNT ARLINGTON BOROUGH BD OF ED	0748-00	18,554,104	981,301
PEQUANNOCK TOWNSHIP BD OF ED	0749-00	103,798,207	4,733,217
RANDOLPH TOWNSHIP BD OF ED	0750-00	226,203,141	11,100,036
RIVERDALE BOROUGH BD OF ED	0751-00	10,844,177	657,255
ROXBURY TOWNSHIP BD OF ED	0752-00	203,544,159	8,631,904
BAY HEAD BOROUGH BD OF ED	0754-00	8,231,504	400,131
BEACH HAVEN BOROUGH BD OF ED	0755-00	5,420,234	229,056

**STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL EDUCATION RETIRED EMPLOYEES PLAN**

Supplemental Schedule of Special Funding Amounts by Employer
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Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
EAGLESWOOD TOWNSHIP BD OF ED	0756-00	\$ 9,040,846	397,905
ISLAND HEIGHTS BOROUGH BD OF ED	0758-00	6,546,603	301,414
LACEY TOWNSHIP BD OF ED	0759-00	234,859,896	9,508,618
LAKEHURST BOROUGH BD OF ED	0760-00	21,429,773	808,574
LITTLE EGG HARBOR TWP BD OF ED	0761-00	95,636,194	4,303,220
MANCHESTER TOWNSHIP BD OF ED	0762-00	190,735,866	8,892,117
OCEAN TOWNSHIP BD OF ED	0763-00	34,751,052	1,765,807
PLUMSTED TOWNSHIP BOARD OF ED	0764-00	67,965,099	4,137,454
TUCKERTON BOROUGH BD OF ED	0765-00	17,607,887	1,082,063
BARNEGAT TOWNSHIP BD OF ED	0766-00	143,927,158	8,354,672
LITTLE FALLS TOWNSHIP BD OF ED	0767-00	38,485,244	1,998,434
RINGWOOD BOROUGH BD OF ED	0768-00	70,190,351	2,854,718
TOTOWA BOROUGH BD OF ED	0769-00	37,459,107	1,629,003
WEST MILFORD TOWNSHIP BD OF ED	0770-00	219,429,067	9,025,340
WOODLAND PARK BOARD OF EDUCATION	0771-00	45,510,953	2,440,538
ALLOWAY TOWNSHIP BD OF ED	0772-00	21,992,950	968,567
ELMER BORO BD OF ED	0773-00	1,744,146	(34,316)
ELSINBORO TOWNSHIP BD OF ED	0774-00	6,256,790	384,279
LOWER ALLOWAYS CREEK TWP BD OF ED	0775-00	15,981,211	537,599
MANNINGTON TOWNSHIP BD OF ED	0776-00	10,213,700	381,742
OLDMANS TOWNSHIP BD OF ED	0777-00	12,849,781	503,807
PENNS GROVE CARNEYS POINT REG	0778-00	120,983,129	5,093,228
PITTSGROVE TOWNSHIP BD OF ED	0779-00	88,069,525	5,027,437
PITTSGROVE TOWNSHIP BD OF ED	0779-01	4,198,456	(986,779)
QUINTON TOWNSHIP BD OF ED	0780-00	19,055,807	839,218
UPPER PITTSGROVE TOWNSHIP BD OF ED	0781-00	18,518,195	712,642
BEDMINSTER TOWNSHIP BD OF ED	0782-00	29,073,116	1,616,749
BERNARDS TWP BD OF ED	0783-00	206,807,580	13,326,214
BRANCHBURG TOWNSHIP BD OF ED	0784-00	86,955,714	4,111,661
GREEN BROOK TOWNSHIP BD OF ED	0786-00	40,209,676	2,461,131
HILLSBOROUGH TWP BD OF ED	0787-00	327,524,434	16,900,888
MILLSTONE BOROUGH BD OF ED	0788-00	104,414	(697)
MONTGOMERY TOWNSHIP BD OF ED	0789-00	190,763,547	11,439,574
SOUTH BOUND BROOK BOROUGH BD OF ED	0792-00	21,288,542	1,091,237
WARREN TOWNSHIP BD OF ED	0793-00	111,293,472	5,698,201
WATCHUNG BOROUGH BD OF ED	0794-00	27,011,441	1,503,009
BYRAM TOWNSHIP BD OF ED	0797-00	44,014,023	2,119,698
FRANKFORD TOWNSHIP BD OF ED	0798-00	37,937,567	1,462,048
FREDON TOWNSHIP BD OF ED	0799-00	12,566,820	595,821
GREEN TOWNSHIP BD OF ED	0800-00	19,951,516	888,140
HAMPTON TOWNSHIP BD OF ED	0801-00	21,612,660	831,556
HARDYSTON TOWNSHIP BD OF ED	0802-00	34,579,528	1,625,556
HOPATCONG BOROUGH BD OF ED	0803-00	113,159,185	4,450,775
LAFAYETTE TOWNSHIP BD OF ED	0804-00	13,600,883	556,749
MONTAGUE TOWNSHIP BD OF ED	0805-00	15,251,920	567,148
SANDYSTON WALPACK CONSOL SCH DISTRICT	0806-00	8,756,264	188,187
SPARTA TOWNSHIP BD OF ED	0807-00	161,339,447	8,136,368
STANHOPE BOROUGH BD OF ED	0808-00	14,047,004	682,669
STILLWATER TOWNSHIP BD OF ED	0809-00	23,375,035	968,018
WINFIELD TOWNSHIP BD OF ED	0812-00	8,609,517	400,486

STATE OF NEW JERSEY
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ALLAMUCHY TOWNSHIP BD OF ED	0813-00	\$ 19,200,310	1,123,314
ALPHA BOROUGH BD OF ED	0814-00	15,103,829	565,531
BLAIRSTOWN TWP BD OF ED	0815-00	31,642,485	1,304,725
FRANKLIN TOWNSHIP BD OF ED	0816-00	17,721,190	850,825
FRELINGHUYSEN TOWNSHIP BD OF ED	0817-00	6,635,683	176,199
GREENWICH TOWNSHIP BD OF ED	0818-00	33,183,200	1,870,497
HARMONY TOWNSHIP BD OF ED	0820-00	15,554,853	712,799
HOPE TOWNSHIP BD OF ED	0821-00	9,783,408	522,419
KNOWLTON TWP BD OF ED	0822-00	15,812,300	643,703
LOPATCONG TOWNSHIP BD OF ED	0824-00	34,458,188	1,533,178
MANSFIELD TOWNSHIP BD OF ED	0825-00	30,416,676	1,342,099
OXFORD TOWNSHIP BD OF ED	0826-00	15,505,323	888,237
POHATCONG TOWNSHIP BD OF ED	0828-00	19,013,854	729,253
WASHINGTON TOWNSHIP BD OF ED	0829-00	29,373,097	1,233,384
WHITE TOWNSHIP BD OF ED	0830-00	20,351,347	778,480
HUNTERDON CENTRAL HS BD OF ED	0831-00	146,501,675	7,038,373
HANOVER PARK REG HS DIST BD OF ED	0832-00	78,108,150	3,905,217
RAMAPO INDIAN HILLS REGIONAL HS	0833-00	106,096,366	5,069,757
BELLMAWR BOROUGH BD OF ED	0834-00	47,264,056	2,053,185
ABSECON CITY BD OF ED	1017-00	40,587,997	1,696,742
ATLANTIC CITY BD OF ED	1018-00	341,884,773	16,398,558
BRIGANTINE CITY BD OF ED	1019-00	45,012,807	1,892,496
EGG HARBOR CITY BD OF ED	1020-00	29,349,596	1,409,767
NORTHFIELD CITY BD OF ED	1021-00	46,860,687	2,204,581
VENTNOR CITY BD OF ED	1022-00	41,074,932	1,847,153
ATLANTIC COUNTY VOC TECH SCHOOL	1023-00	45,964,240	3,300,482
BERGENFIELD BOROUGH BD OF ED	1024-00	149,522,087	6,956,309
BERGENFIELD BOROUGH BD OF ED	1024-01	312,155	(2,502)
BOGOTA BOROUGH BD OF ED	1025-00	42,043,501	2,424,082
DUMONT BOROUGH BD OF ED	1026-00	114,725,910	5,370,467
ELMWOOD PARK BOROUGH BD OF ED	1027-00	71,986,333	4,514,637
ENGLEWOOD CITY BD OF ED	1028-00	111,574,940	5,810,472
FAIR LAWN BOROUGH BD OF ED	1029-00	236,149,456	11,531,955
FAIRVIEW BOROUGH BD OF ED	1030-00	41,507,958	2,211,622
FORT LEE BOROUGH BD OF ED	1031-00	145,327,297	8,073,466
GARFIELD CITY BD OF ED	1032-00	216,063,403	13,270,955
HACKENSACK CITY BD OF ED	1033-00	241,646,826	12,501,570
HILLSDALE BOROUGH BD OF ED	1034-00	58,544,808	3,055,153
LODI BD OF ED	1035-00	128,673,932	6,323,949
NEW MILFORD BOROUGH BD OF ED	1036-00	83,974,411	5,073,197
NORTH ARLINGTON BOROUGH BD OF ED	1037-00	62,803,282	3,294,544
ORADELL BOROUGH BD OF ED	1038-00	28,698,886	1,498,368
PALISADES PARK BOROUGH BD OF ED	1039-00	64,484,729	3,756,410
PARK RIDGE BOROUGH BD OF ED	1040-00	65,332,994	3,432,251
RAMSEY BOROUGH BD OF ED	1041-00	139,724,917	7,308,576
RIDGEFIELD BOROUGH BD OF ED	1042-00	95,128,640	5,485,432
RIDGEWOOD VILLAGE BD OF ED	1043-00	221,072,490	10,926,849
RIVER EDGE BOROUGH BD OF ED	1044-00	47,049,043	2,883,682
ROCHELLE PARK TOWNSHIP BD OF ED	1045-00	21,617,541	1,215,484
RUTHERFORD BOROUGH BD OF ED	1046-00	104,695,561	5,612,130

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SOUTH HACKENSACK TOWNSHIP BD OF ED	1047-00	\$ 11,989,250	570,116
TEANECK TOWNSHIP BD OF ED	1048-00	189,643,902	8,271,384
TENAFLY BOROUGH BD OF ED	1049-00	149,179,921	7,954,058
WOOD-RIDGE BOROUGH BD OF ED	1050-00	45,913,057	2,695,060
BERGEN COUNTY VOC-TECH SCHOOL	1052-00	142,637,375	7,341,886
BURLINGTON CITY BD OF ED	1053-00	101,575,300	4,852,221
PALMYRA BOROUGH BD OF ED	1054-00	49,401,299	2,188,378
COLLINGSWOOD BOROUGH BD OF ED	1055-00	111,439,460	5,778,434
GLOUCESTER CITY BD OF ED	1056-00	123,075,404	5,216,318
HADDON TOWNSHIP BD OF ED	1057-00	102,611,401	4,352,338
WOODLYNNE BOROUGH BD OF ED	1058-00	15,468,206	688,978
CAMDEN COUNTY TECHNICAL SCHOOL	1059-00	116,286,604	4,153,914
NORTH WILDWOOD CITY BD OF ED	1060-00	23,600,152	970,471
WILDWOOD CITY BD OF ED	1061-00	58,417,204	2,449,967
WILDWOOD CREST BOROUGH BD OF ED	1062-00	20,230,293	922,496
CAPE MAY CO TECHNICAL SCH DIST	1063-00	37,662,150	1,978,098
BRIDGETON CITY BD OF ED	1064-00	286,432,060	14,792,210
MILLVILLE CITY BD OF ED	1065-00	329,867,245	13,199,748
BELLEVILLE TOWN BD OF ED	1066-00	186,476,202	8,750,038
BLOOMFIELD TWP BD OF ED	1067-00	249,855,272	13,813,978
CALDWELL-WEST CALDWELL BD OF ED	1068-00	114,772,584	5,813,247
EAST ORANGE CITY BD OF ED	1069-00	502,913,272	23,916,964
ESSEX FELS TOWNSHIP BD OF ED	1070-00	11,350,122	763,055
GLEN RIDGE BOROUGH BD OF ED	1071-00	73,046,354	4,090,607
IRVINGTON TOWN BD OF ED	1072-00	296,479,360	17,620,832
LIVINGSTON BD OF ED	1073-00	251,465,438	13,173,325
MILLBURN TOWNSHIP BD OF ED	1074-00	199,601,022	11,214,215
MONTCLAIR TOWNSHIP BD OF ED	1075-00	301,668,725	15,484,384
NUTLEY TOWN BD OF ED	1076-00	179,288,465	9,073,165
ORANGE CITY BD OF ED	1077-00	187,584,558	11,182,090
SOUTH ORANGE & MAPLEWOOD BD OF ED	1078-00	240,842,086	13,428,996
WEST ORANGE TOWNSHIP BD OF ED	1079-00	322,272,500	18,129,354
WOODBURY CITY BD OF ED	1080-00	75,917,433	3,325,959
BAYONNE CITY BOARD OF EDUCATION	1081-00	362,219,405	19,455,473
HARRISON TOWN BD OF ED	1082-00	86,198,045	4,729,369
HOBOKEN CITY BD OF ED	1083-00	138,858,680	5,381,135
NORTH BERGEN TWP BD OF ED	1084-00	285,213,376	15,803,983
SECAUCUS TOWN BD OF ED	1085-00	89,931,040	4,742,516
EWING TOWNSHIP BD OF ED	1086-00	194,523,099	9,607,698
HAMILTON TOWNSHIP BD OF ED	1087-00	594,039,193	25,759,630
LAWRENCE TOWNSHIP BD OF ED	1088-00	191,923,749	9,258,297
CARTERET BD OF ED	1091-00	148,863,077	7,783,736
MIDDLESEX BOROUGH BD OF ED	1092-00	102,696,537	5,267,844
NEW BRUNSWICK CITY BD OF ED	1093-00	392,154,682	24,418,131
EDISON TWP BD OF ED	1094-00	614,178,022	31,962,336
SAYREVILLE BOROUGH BD OF ED	1095-00	243,114,100	13,743,070
MIDDLESEX COUNTY VOC TECH SCHOOL	1096-00	120,769,762	1,097,833
ASBURY PARK CITY BD OF ED	1098-00	174,253,311	6,443,070
AVON-BY-THE-SEA BOROUGH BD OF ED	1099-00	8,614,262	483,101
BELMAR BOROUGH BD OF ED	1100-00	29,756,593	1,344,146

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BRADLEY BEACH BOROUGH BD OF ED	1101-00	\$ 17,598,541	903,505
BRIELLE BOROUGH BD OF ED	1102-00	27,545,602	1,304,064
DEAL BOROUGH BD OF ED	1103-00	6,937,402	459,301
EATONTOWN BOROUGH BD OF ED	1104-00	69,181,759	2,592,537
FREEHOLD BOROUGH BD OF ED	1105-00	68,474,634	4,171,699
FREEHOLD REG H S DISTRICT	1106-00	435,781,480	20,697,245
HIGHLANDS BOROUGH BD OF ED	1107-00	11,054,717	489,927
KEYPORT BOROUGH BD OF ED	1108-00	60,266,017	2,759,568
LONG BRANCH CITY BD OF ED	1109-00	279,506,718	14,963,274
MANASQUAN BOROUGH BD OF ED	1110-00	75,956,512	3,750,578
NEPTUNE TWP BD OF ED	1111-00	199,100,733	10,217,090
OCEANPORT BOROUGH BD OF ED	1112-00	37,254,038	1,433,547
RUMSON BOROUGH BD OF ED	1113-00	44,814,470	2,138,036
SEA GIRT BOROUGH BD OF ED	1114-00	9,455,841	305,117
SPRING LAKE BOROUGH BD OF ED	1115-00	15,604,258	822,826
BOONTON TOWN BD OF ED	1116-00	69,317,167	4,075,680
BUTLER BOROUGH BD OF ED	1117-00	62,043,555	2,630,200
CHATHAM BOROUGH BD OF ED	1118-00	395,310	(21,632)
DENVILLE TOWNSHIP BD OF ED	1119-00	65,355,702	3,716,269
DENVILLE TOWNSHIP BD OF ED	1119-01	13,176,933	796,574
DOVER TOWN BD OF ED	1120-00	114,854,038	5,540,457
FLORHAM PARK BOROUGH BD OF ED	1121-00	46,810,228	2,332,292
HARDING TOWNSHIP BD OF ED	1122-00	15,211,991	990,753
MADISON BOROUGH BD OF ED	1123-00	108,102,301	5,587,877
MOUNTAIN LAKES BOROUGH BD OF ED	1126-00	102,769,493	4,979,977
PARSIPPANY TROY HILLS BD OF ED	1127-00	362,724,693	17,750,552
ROCKAWAY BOROUGH BD OF ED	1128-00	24,913,468	1,242,567
ROCKAWAY TOWNSHIP BD OF ED	1129-00	147,074,868	6,347,224
WASHINGTON TOWNSHIP BD OF ED	1130-00	124,570,995	5,193,020
WHARTON BOROUGH BD OF ED	1131-00	33,227,476	1,617,136
MORRIS HILLS REGIONAL SCHOOL DISTRICT	1132-00	162,377,522	7,904,051
LAKEWOOD TWP BD OF ED	1133-00	226,340,549	12,854,768
LAVALLETTE BOROUGH BD OF ED	1134-00	8,769,751	482,518
OCEAN GATE BOROUGH BD OF ED	1136-00	7,141,057	306,551
POINT PLEASANT BORO BD OF ED	1137-00	136,327,745	6,390,061
POINT PLEASANT BEACH BOROUGH BD OF ED	1138-00	45,866,700	2,121,807
SEASIDE HEIGHTS BD OF ED	1139-00	12,043,736	653,605
SEASIDE PARK BOROUGH BD OF ED	1140-00	1,838,063	(34,362)
POMPTON LAKES BOROUGH BD OF ED	1141-00	76,974,615	3,840,610
SALEM CITY BD OF ED	1142-00	67,189,345	2,857,211
SOMERSET HILLS SCHOOL DISTRICT	1143-00	82,786,509	4,257,249
MANVILLE BOROUGH BD OF ED	1144-00	55,988,249	3,151,496
NORTH PLAINFIELD BOROUGH BD OF ED	1145-00	148,773,311	7,424,661
SOMERVILLE BOROUGH BD OF ED	1146-00	98,239,232	5,114,822
SUSSEX COUNTY VOC TECH SCHOOL	1147-00	41,226,500	1,656,543
BERKELEY HEIGHTS BD OF ED	1148-00	133,986,844	7,010,361
CLARK TOWNSHIP BD OF ED	1149-00	92,688,895	4,300,115
CRANFORD TOWNSHIP BD OF ED	1150-00	167,750,111	8,583,182
GARWOOD BOROUGH BD OF ED	1151-00	19,512,388	748,587
HILLSIDE TOWNSHIP BD OF ED	1152-00	129,007,855	7,367,395

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KENILWORTH BOROUGH BD OF ED	1153-00	\$ 56,391,373	3,519,706
LINDEN CITY BD OF ED	1154-00	285,144,550	16,522,483
MOUNTAINSIDE BOROUGH BD OF ED	1155-00	27,311,505	1,640,002
NEW PROVIDENCE BORO BD OF ED	1156-00	94,957,944	4,907,826
PLAINFIELD CITY BD OF ED	1157-00	306,493,050	15,853,629
ROSELLE BOROUGH BD OF ED	1158-00	110,370,653	6,528,467
ROSELLE PARK BOROUGH BD OF ED	1159-00	97,986,953	4,610,984
SPRINGFIELD TOWNSHIP BD OF ED	1160-00	87,311,680	4,603,188
UNION TOWNSHIP BD OF ED	1161-00	331,689,754	17,832,355
UNION CO REG HIGH SCH DIST 1	1162-00	4,264,843	(292,198)
WESTFIELD TOWN BD OF ED	1163-00	261,817,044	13,402,623
HACKETTSTOWN TOWN BD OF ED	1164-00	94,119,796	4,244,801
INDEPENDENCE TOWNSHIP BD OF ED	1165-00	—	(12,915)
PHILLIPSBURG TOWN BD OF ED	1166-00	206,967,326	9,850,029
WASHINGTON BORO BD OF ED	1167-00	25,508,851	1,156,164
BEVERLY CITY BD OF ED	1168-00	14,559,157	798,122
FAIRFIELD TOWNSHIP BD OF ED	1169-00	33,381,673	1,604,705
KEANSBURG BD OF ED	1170-00	104,467,162	5,415,029
MONMOUTH BEACH BOROUGH BD OF ED	1171-00	12,327,908	607,648
SPRING LAKE HEIGHTS BOROUGH BD	1172-00	16,772,986	911,335
ATLANTIC COUNTY AUDIO VISUAL A	1269-00	44,757	5,091
CAMDEN CO AUDIO VISUAL AIDS COMMISSION	1270-00	324,528	1,321
MIDDLESEX COUNTY AUDIO VIS AID	1275-00	—	(2,561)
MONMOUTH COUNTY AUDIO VIS AIDS	1276-00	104,655	(989)
CENTRAL REGIONAL H S DIST	1281-00	106,392,815	4,709,054
WATCHUNG HILLS REGIONAL HS DIS	1282-00	83,700,740	4,284,690
RUMSON-FAIR HAVEN REG BD OF ED	1283-00	43,637,713	2,203,501
ELIZABETH CITY BD OF ED	1287-00	1,096,993,000	62,655,348
SUMMIT BOARD OF EDUCATION	1288-00	169,609,087	9,616,019
CLIFTON CITY BOARD OF EDUCATION	1289-00	419,649,813	22,705,944
PASSAIC CITY BD OF ED	1290-00	588,000,309	30,811,423
TRENTON CITY BD OF ED	1291-00	535,003,386	17,652,899
KEARNY TOWN BD OF ED	1292-00	234,787,249	10,610,143
RED BANK BOROUGH BD OF ED	1293-00	54,040,777	3,294,666
LYNDHURST TOWNSHIP BD OF ED	1294-00	97,637,382	5,031,035
RIDGEFIELD PARK VILLAGE BD OF ED	1295-00	88,484,608	3,744,818
BLACK HORSE PIKE REG. SCH. DIS	1298-00	174,115,063	8,520,752
LENAPE REGIONAL HS DIST	1299-00	358,648,885	17,295,045
LAKELAND REGIONAL HIGH SCHOOL	1300-00	56,661,121	2,757,492
RIVER DELL REGIONAL BD OF ED	1301-00	70,104,236	3,426,511
SOUTHERN REGIONAL H S DISTRICT	1312-00	170,477,186	7,085,247
WEST MORRIS REGIONAL BD OF ED	1313-00	114,841,006	5,285,275
LOWER CAPE MAY REGIONAL SCHOOL	1314-00	92,789,807	3,532,878
SOUTH HUNTERDON REGIONAL BD OF ED	1317-00	8,111,043	(69,788)
GREATER EGG HARBOR REGIONAL	1318-00	166,742,486	7,502,924
DELAWARE VALLEY REGIONAL HS DIST	1321-00	48,671,541	2,183,323
MAINLAND REGIONAL HS DISTRICT	1330-00	73,086,748	3,101,207
MAINLAND REGIONAL HS DISTRICT	1330-60	135,304	16,123
PASSAIC COUNTY MANCHESTER REG	1331-00	31,793,443	1,683,940
STERLING REGIONAL HS DIST	1332-00	46,942,602	1,983,733

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MONMOUTH COUNTY REGIONAL HS	1333-00	\$ 68,020,741	2,894,312
WEST ESSEX REGIONAL SCHOOL DIS	1334-00	75,669,036	3,706,514
DELSEA REGIONAL SCHOOL DISTRICT	1340-00	96,388,784	4,317,655
NORTHERN BURLINGTON CO REG	1341-00	92,734,073	4,582,016
SALEM COUNTY VOC TECH SCHOOL	1342-00	20,195,450	1,408,126
CLEARVIEW REGIONAL HIGH SCHOOL DISTRICT	1343-00	106,232,040	4,641,756
OCEAN COUNTY VOC TECH H S DIST	1357-00	75,123,283	3,725,810
MONMOUTH COUNTY VOC SCHOOL DISTRICT	1360-00	110,028,179	5,319,314
UNION COUNTY VOC TECH SCHOOL	1362-00	44,875,066	3,123,910
WARREN COUNTY VOC TECH BD OF ED	1371-00	21,302,608	993,853
SOMERSET COUNTY VOC TECH SCHOOL DISTRICT	1374-00	41,042,299	1,918,859
SHORE REGIONAL H S DISTRICT	1386-00	35,394,639	1,538,338
HENRY HUDSON REG SCH DIST BD OF ED	1390-00	23,656,171	1,082,606
KINGSWAY REGIONAL SCHOOL DIST.	1395-00	87,893,280	4,873,531
NORTHERN HIGHLANDS REG HS BD OF ED	1399-00	59,443,192	3,196,161
BUENA REGIONAL SCHOOL DIST	1406-00	124,669,909	4,763,580
BURLINGTON COUNTY INST OF TECH	1411-00	91,867,578	4,060,673
TINTON FALLS BOROUGH BD OF ED	1417-00	72,869,941	3,914,340
WOODSTOWN-PIESGROVE REGIONAL	1418-00	79,025,728	2,671,377
ANDOVER REGIONAL BD OF ED	1419-00	29,972,815	852,058
PASSAIC COUNTY VOCATIONAL TECH	1420-00	161,309,953	7,573,420
GATEWAY REGIONAL HIGH SCH DIST	1423-00	63,410,053	2,598,208
UPPER FREEHOLD REGIONAL BD OF ED	1427-00	101,660,879	5,054,417
BORDENTOWN REGIONAL BD OF ED	1431-00	116,364,154	5,321,224
HIGH POINT REG HIGH SCH DIST	1433-00	62,051,389	2,220,101
MANALAPAN-ENGLISHTOWN REG BD OF ED	1435-00	251,759,306	12,528,429
MATAWAN-ABERDEEN REGIONAL HS DISTRICT	1438-00	190,426,019	9,116,798
ATLANTIC CAPE COMMUNITY COLLEGE	1441-00	85,624,634	4,471,863
ATLANTIC CAPE COMMUNITY COLLEGE	1441-70	302,773	21,378
OCEAN COUNTY COLLEGE	1444-00	81,341,660	4,336,635
OCEAN COUNTY COLLEGE PARTTIME	1444-70	—	(29,265)
SUSSEX WANTAGE REGIONAL SCHOOL	1445-00	78,191,912	2,925,239
EASTERN CAMDEN COUNTY REG SCHOOL	1447-00	93,694,966	4,368,530
MIDDLESEX COUNTY COLLEGE	1454-00	154,048,711	8,701,185
HOPEWELL VALLEY REG SCH DIST	1461-00	197,513,121	10,043,585
CUMBERLAND COUNTY COLLEGE	1468-00	36,438,637	1,854,835
CUMBERLAND COUNTY COLLEGE PART	1468-70	356,889	42,527
WARREN HILLS REGIONAL BD OF ED	1477-00	95,836,454	4,047,469
MERCER COUNTY COMMUNITY COLLEGE	1478-00	112,131,441	4,763,003
MERCER COUNTY COMMUNITY COLLEGE	1478-70	—	(101,025)
MORRIS COUNTY COLLEGE	1481-00	108,643,477	6,758,616
MORRIS COUNTY COLLEGE	1481-70	271,077	24,770
RARITAN VALL COMMUNITY COLLEGE	1482-00	80,052,570	5,599,630
RARITAN VALL COMMUNITY COLLEGE	1482-70	—	(24,995)
BERGEN COUNTY COMMUNITY COLLEGE	1486-00	171,189,883	10,574,708
BERGEN COUNTY COMMUNITY COLLEGE	1486-70	399,400	17,832
PRINCETON REGIONAL SCHOOL DIST	1487-00	195,898,747	10,601,959
CAMDEN COUNTY COMM COLLEGE	1490-00	122,937,087	6,065,174
CAMDEN COUNTY COMM COLLEGE	1490-60	—	(14,124)
CAMDEN COUNTY COMM COLLEGE	1490-70	109,160	(45,260)

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ESSEX COUNTY COLLEGE	1495-00	\$ 133,550,222	4,698,675
ESSEX COUNTY COLLEGE	1495-70	318,372	26,558
ROWAN COLLEGE AT BURLINGTON CO	1496-00	76,143,570	3,257,864
ROWAN COLLEGE AT BURLINGTON CO	1496-70	257,858	12,600
ROWAN COLLEGE AT GLOUCESTER CO	1497-00	72,296,752	5,292,904
BROOKDALE COMMUNITY COLLEGE	1509-00	168,385,186	9,074,126
BROOKDALE COMMUNITY COLLEGE	1509-60	296,026	18,992
BROOKDALE COMMUNITY COLLEGE	1509-70	—	(42,094)
MERCER COUNTY VOC TECH SCHOOL	1512-00	28,208,060	1,100,711
CARLSTADT E RUTHERFORD REG BE	1515-00	22,594,657	831,495
TOMS RIVER SCHOOL DIST	1517-00	800,959,069	32,519,798
WESTWOOD REGIONAL BD OF ED	1521-00	114,339,094	6,684,883
WEST WINDSOR-PLAINSBORO REG SC	1529-00	398,687,098	20,069,299
NORTH WARREN REG HIGH SCHOOL	1531-00	47,012,605	2,040,153
CUMBERLAND COUNTY VO-TECH SCHOOL	1533-00	30,080,803	1,834,627
UNION COUNTY EDUCATIONAL SRV COMMISSION	1537-00	57,181,339	2,958,345
MORRIS COUNTY VOC TECH SCHOOL	1541-00	35,507,576	2,073,481
RED BANK REGIONAL HS DISTRICT	1543-00	60,744,523	3,071,718
PASSAIC COUNTY COMMUNITY COLLEGE	1548-00	75,401,150	6,797,176
HUDSON COUNTY SCHOOLS OF TECHNOLOGY	1584-00	116,867,422	6,084,087
LENAPE VALLEY REG HS DIST	1586-00	39,859,996	1,785,784
GLOUCESTER COUNTY VOC BD OF ED	1592-00	49,707,527	2,492,690
MORRIS SCHOOL DISTRICT	1602-00	254,550,691	12,468,296
KITTATINNY REGIONAL H S	1605-00	56,890,449	2,811,016
BERGEN COUNTY SPEC SER SCH DIST	1611-00	228,799,172	12,248,143
SALEM COUNTY COMMUNITY COLLEGE	1613-00	12,771,627	443,133
BURLINGTON COUNTY AUD VIS AIDS	1614-00	979,658	(11,788)
OCEAN COUNTY AUDIO VISUAL AIDS	1615-00	69,969	(43,500)
WALLKILL VALLEY REG. HS BD OF ED	1622-00	34,532,424	1,332,326
BURLINGTON CO BD OF SPCL SRVCS	1624-00	151,595,170	7,723,402
MORRIS COUNTY EDUCATIONAL SERV	1626-00	26,308,629	1,218,466
CAPE MAY COUNTY SPEC SERV SCHOOL	1643-00	55,625,779	1,410,477
HUDSON COUNTY COMMUNITY COLLEGE	1656-00	65,104,534	3,845,609
CUMBERLAND REGIONAL SCHOOL DIS	1668-00	56,761,267	2,129,168
PINELANDS REGIONAL SCHOOL DIST	1672-00	93,020,497	4,013,269
MIDDLESEX COUNTY EDUCATIONAL SERV COMM	1699-00	98,328,171	6,375,641
EDUCATIONAL INFO & RESOURCE CE	1704-00	6,338,191	(559,318)
MERCER COUNTY SPECIAL SERV SCHOOL	1708-00	137,767,761	4,995,200
GLOUCESTER COUNTY SPEC SERV SCHOOL	1721-00	133,974,800	8,469,791
SOMERSET COUNTY EDUCATIONAL SERV COMM	1722-00	24,214,234	1,348,924
SUSSEX COUNTY EDUCATIONAL SERV COMM BD OF ED	1724-00	8,820,810	511,698
ESSEX CO EDUCATIONAL SERV COMM	1725-00	50,592,233	1,873,271
CAMDEN CO ED SERVICE COMM	1726-00	25,109,286	1,618,923
MONMOUTH-OCEAN EDUCATIONAL SERV COMM	1736-00	37,570,707	2,276,700
HUNTERDON COUNTY EDUCATIONAL SERV COMM	1738-00	38,165,000	2,485,580
WARREN COUNTY COMM COLLEGE	1751-00	10,828,197	915,269
SUSSEX COUNTY COMMUNITY COLLEGE	1754-00	26,250,866	1,718,981
SUSSEX COUNTY COMMUNITY COLLEGE	1754-70	—	(6,641)
OCEAN COUNTY N SHORE JNT COMM	1758-00	99,229	(2,136)
UNION COUNTY COLLEGE	1761-00	99,382,985	6,595,209

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UNION COUNTY COLLEGE	1761-70	\$ 407,028	18,100
CHATHAMS SCHOOL DISTRICT	1792-00	39,570,556	(8,900,899)
MORRIS-UNION JOINTURE COMM	1806-00	68,674,323	4,598,588
ATLANTIC COUNTY SPEC SERV SCHOOL	1829-00	105,538,824	3,574,160
WARREN COUNTY SPEC SERVICES SCHOOL	1839-00	4,266,363	(268,725)
SALEM COUNTY SPECIAL SERV SCHOOL	1840-00	35,478,769	2,997,806
PASSAIC COUNTY EDUCATIONAL SRV COMM	1848-00	13,751,363	1,086,403
HUNTERDON COUNTY VOC TECH SCHOOL	1852-00	9,391,673	501,665
GREAT MEADOWS REGIONAL BD OF ED	1854-00	40,143,202	2,047,331
LEAP ACADEMY CHARTER SCHOOL	1873-00	20,375,754	2,253,384
PRINCETON CHARTER SCHOOL	1874-00	7,540,761	737,755
NORTH STAR ACADEMY CHARTER SCHOOL	1878-00	46,021,286	8,022,040
ROBERT TREAT ACADEMY CHARTER SCHOOL	1881-00	14,456,016	1,379,339
ELYSIAN CHARTER SCHOOL OF HOBOKEN	1882-00	8,813,024	807,012
LEARNING COMMUNITY CHARTER SCHOOL	1883-00	8,758,319	890,018
SOARING HEIGHTS CHARTER SCHOOL	1884-00	4,833,863	364,154
TRENTON COMMUNITY CHARTER SCHOOL	1886-00	830,901	(19,214)
SUSSEX COUNTY CHARTER SCHOOL	1889-00	6,088,581	514,113
INTERNATIONAL CHARTER SCHOOL	1892-00	4,032,929	302,994
GREATER BRUNSWICK CHARTER SCHOOL	1894-00	8,337,106	817,905
PLEASAN TECH ACADEMY CHARTER SCHOOL	1895-00	347,313	(23,059)
EMILY FISHER CHARTER SCHOOL OF ADVANCED STUDIES	1896-00	326,854	8,351
ACADEMY CHARTER HIGH SCHOOL	1897-00	6,598,342	624,329
CHARTER TECH SCHOOL	1898-00	9,562,718	852,482
HOBOKEN CHARTER SCHOOL	1899-00	6,014,817	719,860
GRANVILLE CHARTER SCHOOL	1901-00	284,219	(1,218)
EAST ORANGE COMM CHARTER SCHOOL	1905-00	12,237,108	745,888
CLASSICAL ACADEMY CHARTER SCHOOL	1908-00	1,741,392	170,621
RED BANK CHARTER SCHOOL	1911-00	5,897,884	619,719
JERSEY CITY GOLDEN DOOR CHARTER	1913-00	8,640,351	952,405
CAMDEN'S PROMISE CHARTER SCHOOL	1914-00	38,168,205	4,891,635
TEANECK COMMUNITY CHARTER SCHOOL	1917-00	6,994,043	617,640
QUEEN CITY ACADEMY CHARTER SCHOOL	1920-00	3,891,756	405,015
VILLAGE CHARTER SCHOOL	1921-00	6,808,206	736,680
JERSEY CITY COMMUNITY CHARTER	1922-00	11,187,422	1,069,069
GRAY CHARTER SCHOOL	1925-00	7,055,049	650,195
PACE CHARTER SCHOOL OF HAMILTON	1926-00	6,232,609	704,856
OCEANSIDE CHARTER SCHOOL	1927-00	195,922	(39,077)
ENGLEWOOD ON THE PALISADES CHARTER	2005-00	6,479,910	540,328
DISCOVERY CHARTER SCHOOL	2011-00	1,638,234	240,949
MARION P THOMAS CHARTER SCHOOL	2015-00	19,427,072	2,917,898
MARIA L VARISCO ROGERS CHARTER	8004-00	10,759,949	1,240,369
BAYSHORE JOINTURE COMMISSION	8009-00	5,581,970	700,979
SOUTH BERGEN JOINTURE COMMISSION	8017-00	48,278,315	3,352,715
NEWARK CHARTER SCHOOL	8020-00	—	(6,097)
FREEDOM ACADEMY CHARTER SCHOOL	8021-00	8,214,627	1,493,896
HOPE ACADEMY CHARTER SCHOOL	8026-00	4,459,168	396,816
D.U.E. SEASON CHARTER SCHOOL	8027-00	239,545	(163,481)
UNITY CHARTER SCHOOL	8030-00	3,564,664	430,564
CENTRAL JERSEY ARTS CHARTER SCHOOL	8034-00	—	(61)

STATE OF NEW JERSEY
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for the State Health Benefits Local Education Retired Employees Plan (Unaudited)

As of and for year ended June 30, 2020

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
UNIVERSITY HEIGHTS CHARTER SCHOOL	8035-00	\$ 8,877,848	1,391,729
UNION COUNTY TEAMS CHARTER SCHOOL	8039-00	4,449,360	484,455
CAMDEN ACADEMY CHARTER SCHOOL	8043-00	399,245	(60,501)
ECO CHARTER SCHOOL	8051-00	2,727,004	255,499
LADY LIBERTY CHARTER SCHOOL	8055-00	—	(67,032)
LIBERTY ACADEMY CHARTER SCHOOL	8057-00	—	(38,635)
NEW HORIZON COMMUNITY CHARTER	8059-00	9,208,317	1,154,216
PATERSON CHART SCHOOL URBAN LE	8065-00	316,236	37,683
PATERSON CHART SCHOOL SCIENCE	8066-00	16,999,242	2,376,245
RIDGE AND VALLEY CHARTER SCHOOL	8070-00	4,853,919	475,874
SCHOMBURG CHARTER SCHOOL	8071-00	161,365	8,880
TEAM ACADEMY CHARTER SCHOOL	8075-00	42,023,834	7,030,381
CENTRAL JERSEY CHARTER PREP SCHOOL	8083-00	7,258,299	1,094,050
UNIVERSITY ACADEMY CHARTER HS	8085-00	8,964,588	827,996
FOUNDATION ACADEMY CHARTER SCHOOL	8086-00	12,140,055	1,884,148
BERGEN ARTS & SCIENCE CHARTER	8091-00	10,157,432	1,710,233
GALLOWAY COMMUNITY CHARTER SCHOOL	8092-00	242,639	(106,694)
CAPITAL PREP CHARTER H S	8093-00	—	8,488
CAPITAL PREPARATORY CHARTER HIGH SCHOOL	8094-00	161,365	(23,117)
PRIDE ACADEMY CHARTER SCHOOL	8095-00	4,617,553	576,620
CAMDEN'S PRIDE CHARTER SCHOOL	8097-00	—	(49,503)
NEWARK EDUCATORS' COMM CHARTER	8100-00	4,064,736	475,271
PAUL ROBESON CHARTER SCHOOL	8101-00	4,097,517	658,928
ETHICAL COMM CHARTER SCHOOL - J.C.	8102-00	5,282,739	796,214
INSTITUTE FOR EXCELLENCE CHARTER SCHOOL	8103-00	—	(67,873)
RIVERBANK CHARTER SCHOOL OF EXCELLENCE	8106-00	2,252,746	279,733
VINELAND PUBLIC CHARTER SCHOOL	8107-00	3,003,085	444,880
COMMUNITY CH SCHOOL OF PATTERS	8109-00	9,925,182	1,657,488
RENAISSANCE REGIONAL LEADERSHIP CHARTER SCHOOL	8111-00	—	(32,021)
HOBOKEN DUAL LANGUAGE CH SCHOOL	8112-00	4,328,990	749,534
BARACK OBAMA GREEN CHARTER H.S	8113-00	1,842,109	425,408
ACADEMY FOR URBAN LEADERSHIP	8114-00	6,356,254	1,146,071
HATIKVAH INTERNAT'L ACAD CHART	8115-00	4,909,280	794,629
NEWARK LEGACY CHARTER SCHOOL	8118-00	—	(652,300)
M.E.T.S. CHARTER SCHOOL	8120-00	4,665,961	779,661
GREAT OAKS CHARTER SCHOOL	8121-00	15,890,622	3,296,407
PEOPLES PREPARATORY CHARTER SCHOOL	8122-00	3,901,757	698,684
DR LENA EDWARDS ACAD CHTR SCHL	8123-00	4,229,986	538,844
ROSEVILLE COMMUNITY CHARTER SCHOOL	8124-00	3,867,534	517,484
THE KINGDOM CH SCHOOL OF LEADER	8125-00	2,730,078	499,803
MILLVILLE PUBLIC CHARTER SCHOOL	8126-00	2,286,933	405,864
VISIONS ACADEMY CHARTER HIGH SCHOOL	8127-00	—	(36,454)
JOHN P HOLLAND CHARTER SCHOOL	8128-00	4,994,785	683,677
PASSAIC ARTS & SCIENCE CHTR SCHOOL	8129-00	10,987,100	2,234,841
KNOWLEDGE A TO Z CHARTER SCHOO	8151-00	—	(235,936)
THOMAS EDISON ENERGY-SMART CHARTER	8152-00	4,202,625	690,128
NEWARK PREP CHARTER SCHOOL	8153-00	—	(309,684)
BELOVED COMMUNITY CHARTER SCHL	8154-00	8,012,002	1,392,794
BENJAMIN BANNEKER PREP CH SCHOOL	8155-00	3,297,873	482,931
MERIT PREP CHARTER SCHOOL NEWARK	8158-00	—	(80,242)

STATE OF NEW JERSEY
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Supplemental Schedule of Special Funding Amounts by Employer
for the State Health Benefits Local Education Retired Employees Plan (Unaudited)

As of and for year ended June 30, 2020

<u>Employer</u>	<u>Employer number</u>	<u>Total other postemployment benefits obligation attributable to the employer</u>	<u>Employer other postemployment benefits expense and related revenue</u>
PAULO FREIRE CHARTER SCHOOL	8160-00	\$ —	(132,817)
BURCH CHTR SCHOOL OF EXCELLENCE	8161-00	4,934,453	869,083
PHILIP'S ACADEMY CHARTER SCHOOL	8162-00	5,017,057	919,104
PATERSON ARTS & SCIENCE CHARTER SCHOOL	8163-00	5,875,971	1,080,002
CAMDEN COMMUNITY CHARTER SCHOOL	8164-00	314,256	(415,671)
SOUTH HUNTERDON REGIONAL SCHOOL	8165-00	40,645,097	3,523,879
HOPE COMMUNITY CHARTER SCHOOL	8166-00	1,879,844	364,855
COMPASS ACADEMY CHARTER SCHOOL	8167-00	3,046,111	393,685
JERSEY CITY GLOBAL CHARTER SCHOOL	8168-00	3,233,288	655,308
TRENTON STEM TO CIVICS CHARTER	8173-00	5,081,316	928,521
LINK COMMUNITY CHARTER SCHOOL	8174-00	3,685,249	590,637
GREAT FUTURES CHARTER HIGH SCHOOL	8175-00	—	135,936
INTERNATIONAL ACADEMY OF TRENTON C/S	8176-00	—	470,872
ATLANTIC CITY COMMUNITY CHARTER	8177-00	3,733,311	781,856
COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL	8181-00	5,562,860	1,384,809
INTERN.ACAD OF ATLANT.CITY C/S	8182-00	3,684,361	787,233
BRIDGETON PUBLIC CHARTER SCHOOL	8183-00	803,909	208,676
EMPOWERMENT ACADEMY C/S INC.	8185-00	3,869,186	968,909
CRESTHAVEN ACADEMY CHARTER SCHO	8186-00	2,024,632	492,874
HUDSON ARTS & SCIENCES C/S	8187-00	4,253,496	943,768
PHILIPS ACADEMY C/S OF PATERSON	8188-00	1,992,949	433,189
COLLEGE ACHIEVE PATERSON C/S	8191-00	2,924,004	348,423
LEAD CHARTER SCHOOL	8192-00	772,185	95,810
COLLEGE ACHIEVE GREAT ASBURY (CHARTER SCHOOL)	8193-00	2,016,329	264,383
OCEAN ACADEMY CHARTER SCHOOL	8194-00	927,452	114,844
PENSIONERS GROUP	9975-00	—	(64,593)
TOTAL		<u>\$ 67,809,962,608</u>	<u>3,337,755,596</u>

See accompanying independent auditors' report and notes to supplemental schedule of Special Funding Amounts by Employer for the State Health Benefits Local Education Retired Employees Plan.

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN

Notes to Supplemental Schedule of Special Funding Amounts by Employer for the
State Health Benefit Local Education Retired Employees Plan (Unaudited)

June 30, 2020

(1) Special Funding Situation

The participating local education employer allocations included in the supplemental Schedule of special funding amounts by employer are provided as each local education employer is required to record in their financial statements, as an expense and corresponding revenue, their respective amount of total OPEB expense attributable to the State of New Jersey under the special funding situation and to include their respective amount of total OPEB liability in their notes to their financial statements. The total OPEB liability and service cost for each employer was determined separately based on actual data for each employer's participants.