



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

Schedule of Total Nonemployer OPEB Liability

June 30, 2019

(With Independent Auditors' Report Thereon)

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

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June 30, 2019

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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, 2019, 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, 2019 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 21 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
December 8, 2020

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

Schedule of Total Nonemployer OPEB Liability

June 30, 2019

<u>Nonemployer</u>	<u>2019</u>
Nonemployer - State of New Jersey	\$ <u>41,729,081,045</u>
Total	\$ <u><u>41,729,081,045</u></u>

See notes to Schedule of State of New Jersey's Total Nonemployer OPEB Liability for the State Health Benefit 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, 2019

(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, 2019

(3) Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. 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 \$ 41,729,081,045

Inflation rate 2.50%

	TPAF/ABP	PERS	PFRS
Salary increases:			
Through 2026	1.55 - 3.05%	2.00 - 6.00%	3.25 - 15.25%
	based on service years	based on service years	based on service years
Thereafter	1.55 - 3.05%	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-2019. 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-2019. 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-2019

The actuarial assumptions used in the June 30, 2018 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 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

(b) Discount rate

The discount rate for June 30, 2019 was 3.50%. 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, 2019

(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, 2019, 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 (2.50%)</u>	<u>At discount rate (3.50%)</u>	<u>At 1% increase (4.50%)</u>
\$	49,298,534,898	41,729,081,045	35,716,321,820

(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, 2019 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>
\$	34,382,902,820	41,729,081,045	51,453,912,586

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

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

As of and for year ended June 30, 2019

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
FRANKLIN TWP BD OF ED	0110-00	\$ 205,060,604	7,174,225
BERKELEY TWP BD OF ED	0111-00	69,019,001	1,794,770
HAMMONTON TOWN BD OF ED	0112-00	89,304,688	2,325,939
SOUTH BRUNSWICK TWP BD OF ED	0113-00	224,626,976	6,715,065
HAWTHORNE BOROUGH BD OF ED	0114-00	27,660,173	(458,042)
HAWTHORNE BORO BOE PARAPROFESSIONALS	0114-01	34,238,834	1,989,094
MENDHAM BOROUGH BD OF ED	0115-00	16,481,369	256,032
WEST DEPTFOD TWP BD OF ED	0117-00	90,646,142	1,368,481
BELVIDERE TOWN BD OF ED	0120-00	25,501,739	521,082
MOUNT OLIVE TWP BD OF ED	0123-00	142,818,266	3,204,261
PARAMUS BD OF ED	0124-00	122,888,773	3,023,040
SOMERS POINT CITY BD OF ED	0126-00	35,448,919	730,398
MIDDLETOWN TOWNSHIP BD OF ED	0127-00	287,788,741	6,575,340
NEWTON TOWN BD OF ED	0129-00	52,841,275	748,643
JAMESBURG BOROUGH BD OF ED	0130-00	13,196,986	342,258
PLEASANTVILLE CITY BD OF ED	0145-00	116,367,130	3,211,614
WALL TOWNSHIP BD OF ED	0146-00	134,670,363	3,320,125
DEERFIELD TWP BD OF ED	0147-00	12,685,099	215,082
AVALON BOROUGH BD OF ED	0148-00	6,159,346	14,109
FLEMINGTON-RARITAN BORO BD OF ED	0149-00	89,949,691	2,506,243
PATERSON CITY BD OF ED	0151-00	743,179,301	16,299,237
HOLLAND TOWNSHIP BD OF ED	0152-00	20,117,670	285,784
WINSLOW TOWNSHIP BD OF ED	0153-00	166,942,944	1,865,039
MIDDLE TOWNSHIP BD OF ED	0154-00	87,494,039	779,220
MIDDLE TOWNSHIP BD OF ED-NONTEACHING	0154-01	359,943	(3,958)
HALEDON BOROUGH BD OF ED	0155-00	25,593,429	1,073,665
LITTLE FERRY BOROUGH BD OF ED	0156-00	22,900,560	597,113
MANSFIELD TOWNSHIP BD OF ED	0157-00	17,276,183	140,195
PASSAIC COUNTY REGIONAL HS BD	0158-00	27,063,206	879,258
PASSAIC COUNTY REG HS BOE NONTEACHERS	0158-01	8,847,131	130,039
HOWELL TOWNSHIP BD OF ED	0159-00	220,071,167	4,445,833
DELANCO TOWNSHIP BD OF ED	0163-00	12,602,642	156,106
EVESHAM TWP BD OF ED	0165-00	155,597,659	2,899,112
LOWER CAMDEN COUNTY REG HS	0168-00	12,178,647	(806,677)
RANCOCAS VALLEY REGIONAL HS	0169-00	52,043,216	1,502,025
MOUNT HOLLY TOWNSHIP BD OF ED	0170-00	38,817,537	580,479
FRANKLIN BOROUGH BD OF ED	0173-00	16,719,551	159,240
FRANKLIN BOROUGH BD OF ED CUSTODIANS	0173-01	1,090,704	(14,499)
BARRINGTON BOROUGH BD OF ED	0179-00	18,017,972	468,421
HADDONFIELD BOROUGH BD OF ED	0181-00	60,539,487	1,058,704
EAST RUTHERFORD BORO BD OF ED	0185-00	22,958,138	640,538
MAYWOOD BOROUGH BD OF ED	0186-00	20,632,777	621,112
PROSPECT PARK BOROUGH BD OF ED	0189-00	19,570,927	670,700
METUCHEN BORO BD OF ED	0190-00	59,152,924	1,519,008
STAFFORD TOWNSHIP BD OF ED	0191-00	73,008,276	1,800,816
WANAQUE BOROUGH BD OF ED	0192-00	25,485,621	830,079
BRICK TWP BD OF ED	0193-00	307,177,307	6,066,692
AUDUBON BOROUGH BD OF ED	0196-00	47,922,118	712,763
NEWARK PUBLIC SCHOOLS	0197-00	748,523,283	131,761,502
NEWARK CITY BD OF ED	0197-03	544,588,875	(121,794,641)

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STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN**

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

As of and for year ended June 30, 2019

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	\$ 39,765,449	896,083
ATLANTIC HIGHLANDS BOROUGH BD OF ED	0199-00	10,295,521	121,134
WEST LONG BRANCH BOROUGH BD OF ED	0202-00	18,084,580	373,488
WAYNE TOWNSHIP BD OF ED	0203-00	239,739,359	6,917,409
LEONIA BOROUGH BD OF ED	0223-00	47,691,643	1,568,538
GLASSBORO BOROUGH BD OF ED	0224-00	76,991,075	963,498
MARGATE CITY BD OF ED	0225-00	21,425,968	341,125
RUNNEMEDE BOROUGH BD OF ED	0226-00	29,080,376	406,722
TEWKSBURY TOWNSHIP BD OF ED	0227-00	19,546,493	229,857
OAKLYN BOROUGH BD OF ED	0228-00	11,915,232	(235,934)
HOLMDEL TOWNSHIP BD OF ED	0229-00	91,014,921	2,192,650
HO HO KUS BOROUGH BD OF ED	0230-00	15,463,954	536,001
VINELAND CITY BD OF ED	0231-00	383,251,933	5,425,924
LINCOLN PARK BOROUGH BD OF ED	0232-00	25,678,840	525,788
MERCHANTVILLE BOROUGH BD OF ED	0233-00	9,800,408	89,866
NORTH CALDWELL TOWNSHIP BD OF ED	0234-00	18,622,657	704,665
WEST NEW YORK TOWN BD OF ED	0235-00	184,312,311	5,899,200
UNION CITY BD OF ED	0236-00	297,298,079	9,425,371
MIDLAND PARK BOROUGH BD OF ED	0237-00	34,538,978	959,138
OCEAN CITY BD OF ED	0238-00	81,462,941	759,531
RAHWAY CITY BD OF ED	0239-00	103,109,290	3,086,830
RAHWAY CITY BD OF ED TEACHERS	0239-01	584,273	(51,088)
JEFFERSON TOWNSHIP BD OF ED	0240-00	103,128,867	1,963,778
SCOTCH PLAINS FANWOOD BD OF ED	0241-00	142,116,417	4,015,065
WASHINGTON TOWNSHIP BD OF ED	0242-00	287,269,718	3,529,795
BLOOMINGDALE BOROUGH BD OF ED	0243-00	18,384,390	344,043
WEEHAWKEN TOWNSHIP BD OF ED	0244-00	34,864,843	881,391
RIVERTON BOROUGH BD OF ED	0252-00	9,467,763	207,965
MOORESTOWN TOWNSHIP BD OF ED	0264-00	112,470,253	3,186,140
MOORESTOWN TOWNSHIP BD OF ED	0264-01	3,246,895	(176,166)
PEMBERTON TOWNSHIP BD OF ED	0265-00	225,255,527	2,333,373
WALLINGTON BOROUGH BD OF ED	0266-00	27,717,369	560,372
MAPLE SHADE TOWNSHIP BD OF ED	0267-00	65,669,880	1,240,815
LINDENWOLD BOROUGH BD OF ED	0268-00	76,836,358	2,350,443
CHERRY HILL TOWNSHIP BD OF ED	0269-00	334,354,143	6,045,840
NETCONG BOROUGH BD OF ED	0270-00	7,772,640	18,550
MANTUA TOWNSHIP BD OF ED	0271-00	40,801,899	763,045
BERLIN BOROUGH BD OF ED	0272-00	23,419,060	351,471
BOUND BROOK BOROUGH BD OF ED	0273-00	36,346,466	1,452,593
PERTH AMBOY CITY BD OF ED	0275-00	298,958,236	9,890,047
HAMBURG BOROUGH BD OF ED	0285-00	10,357,050	178,842
OAKLAND BOROUGH BD OF ED	0289-00	47,252,202	866,558
HIGHLAND PARK BOROUGH BD OF ED	0291-00	48,426,180	1,553,853
HIGHLAND PARK BOROUGH BD OF ED	0291-01	127,128	(6,571)
JACKSON TOWNSHIP BD OF ED	0292-00	272,734,034	6,804,708
ELK TWP BD OF ED	0293-00	11,721,477	160,435
GLEN ROCK BOROUGH BD OF ED	0295-00	59,757,448	1,806,275
HOPEWELL TOWNSHIP BD OF ED	0297-00	16,623,052	112,167
ALPINE BOROUGH BD OF ED	0298-00	6,845,098	230,987
CAMDEN CITY BD OF ED	0299-00	475,509,752	(5,747,127)

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

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

As of and for year ended June 30, 2019

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	\$ 18,242,435	481,514
WYCKOFF TOWNSHIP BD OF ED	0304-00	54,443,364	1,752,080
CRESSKILL BOROUGH BD OF ED	0305-00	40,909,038	1,357,482
EAST WINDSOR REG SCHOOL DIST	0306-00	149,521,614	2,985,583
HASBROUCK HEIGHTS BORO BD OF ED	0307-00	43,808,407	1,522,419
NORTH HALEDON BOROUGH BD OF ED	0308-00	17,102,990	466,505
DUNELLEN BOROUGH BD OF ED	0310-00	26,441,348	911,726
OGDENSBURG BOROUGH BD OF ED	0311-00	9,090,305	127,181
WESTVILLE BOROUGH BD OF ED	0312-00	12,201,966	72,920
RIVER VALE TOWNSHIP BD OF ED	0313-00	33,148,840	802,718
OCEAN TOWNSHIP BD OF ED	0315-00	139,205,180	2,684,029
EDGEWATER BOROUGH BD OF ED	0316-00	14,681,470	806,042
MONROE TOWNSHIP BD OF ED	0317-00	141,899,726	4,166,198
SOUTH RIVER BOROUGH BD OF ED	0318-00	50,005,380	1,169,982
LONGPORT BOROUGH BD OF ED	0322-00	—	(4,881)
BRIDGEWATER RARITAN BD OF ED	0324-00	247,352,188	7,029,995
SPOTSWOOD BOROUGH BD OF ED	0325-00	45,092,959	1,201,295
CLAYTON BOROUGH BD OF ED	0326-00	35,376,789	793,557
PENNSVILLE TOWNSHIP BD OF ED	0327-00	68,187,097	1,224,266
LONG BEACH ISLAND BD OF ED	0330-00	14,366,173	172,677
UPPER DEERFIELD TWP BD OF ED	0332-00	33,239,218	645,565
CLIFFSIDE PARK BORO BD OF ED	0334-00	62,149,024	1,723,006
FLORENCE TOWNSHIP BD OF ED	0335-00	48,278,630	575,501
LONG HILL TOWNSHIP BD OF ED	0338-00	23,839,977	350,202
HARRISON TOWNSHIP BD OF ED	0341-00	33,832,807	1,173,375
VERNON TOWNSHIP BD OF ED	0347-00	125,344,047	745,676
CORBIN CITY BD OF ED	0568-00	27,836	(7,822)
EGG HARBOR TOWNSHIP BD OF ED	0569-00	219,723,797	6,555,719
ESTELL MANOR CITY BD OF ED	0570-00	6,365,355	(75,194)
FOLSOM BOROUGH BD OF ED	0571-00	11,989,717	302,066
GALLOWAY TOWNSHIP BD OF ED	0572-00	106,844,125	2,654,729
HAMILTON TOWNSHIP BD OF ED	0573-00	85,081,912	2,319,945
LINWOOD CITY BD OF ED	0574-00	31,941,719	778,341
MULLICA TOWNSHIP BD OF ED	0575-00	26,019,498	485,813
PORT REPUBLIC CITY BD OF ED	0576-00	5,100,010	(51,294)
WEYMOUTH TOWNSHIP BD OF ED	0577-00	6,194,743	(4,942)
ALLENDALE BOROUGH BD OF ED	0578-00	23,015,601	449,612
CARLSTADT BOROUGH BD OF ED	0579-00	15,888,531	411,314
CLOSTER BOROUGH BD OF ED	0580-00	27,218,585	815,528
DEMAREST BOROUGH BD OF ED	0581-00	19,769,179	645,914
EMERSON BOROUGH BD OF ED	0582-00	30,687,148	1,011,491
ENGLEWOOD CLIFFS BORO BD OF ED	0583-00	17,774,517	425,033
FRANKLIN LAKES BORO BD OF ED	0584-00	42,231,117	1,466,186
HARRINGTON PARK BORO BD OF ED	0585-00	17,824,962	741,123
HAWORTH BOROUGH BD OF ED	0586-00	11,576,432	205,607
MAHWAH TOWNSHIP BD OF ED	0587-00	88,188,911	2,014,797
MONTVALE BOROUGH BD OF ED	0588-00	27,355,382	687,530
MOONACHIE BOROUGH BD OF ED	0589-00	8,694,600	42,175
NORTHERN VALLEY REGIONAL HS BOE	0590-00	79,203,923	2,472,871
NORTHERN VALLEY REGIONAL HS BOE	0590-01	17,050,461	1,326,556

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Supplemental Schedule of Special Funding Amounts by Employer
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As of and for year ended June 30, 2019

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	\$ 14,174,060	382,379
NORWOOD BOROUGH BD OF ED	0592-00	16,142,555	422,772
OLD TAPPAN BOROUGH BD OF ED	0593-00	19,196,232	543,936
PASCACK VALLEY REGIONAL HS BOE	0594-00	64,044,055	1,601,931
ROCKLEIGH BORO BD OF ED	0595-00	108,592	11,872
SADDLE RIVER BOROUGH BD OF ED	0596-00	7,648,568	162,530
SADDLE BROOK TOWNSHIP BD OF ED	0597-00	52,384,491	1,199,924
UPPER SADDLE RIVER BORO BOE	0599-00	36,485,719	1,124,609
WALDWICK BOROUGH BD OF ED	0600-00	49,560,811	1,337,507
WOODCLIFF LAKE BOROUGH BD OF ED	0601-00	19,299,626	600,631
BASS RIVER TOWNSHIP BD OF ED	0602-00	6,068,049	90,498
BURLINGTON TOWNSHIP BD OF ED	0603-00	92,638,573	2,833,056
CHESTERFIELD TOWNSHIP BD OF ED	0604-00	13,547,840	439,835
CINNAMINSON TOWNSHIP BD OF ED	0605-00	78,106,218	2,318,401
DELTRAN TOWNSHIP BD OF ED	0606-00	76,788,477	1,851,392
EASTAMPTON TOWNSHIP BD OF ED	0607-00	17,970,374	480,186
EDGEWATER PARK TWP BD OF ED	0608-00	31,586,951	580,523
HAINESPORT TOWNSHIP BD OF ED	0610-00	17,130,789	322,231
LUMBERTON TOWNSHIP BD OF ED	0611-00	44,053,608	837,760
MEDFORD TOWNSHIP BD OF ED	0612-00	87,436,796	1,227,442
MEDFORD LAKES BOROUGH BD OF ED	0613-00	15,010,918	124,384
MOUNT LAUREL TWP BD OF ED	0614-00	126,173,599	3,484,779
NEW HANOVER TOWNSHIP BD OF ED	0615-00	5,420,149	163,212
NORTH HANOVER TWP BD OF ED	0616-00	46,817,319	791,709
PEMBERTON BOROUGH BD OF ED	0617-00	640,710	(25,673)
SHAMONG TOWNSHIP BD OF ED	0618-00	29,744,469	203,034
SOUTHAMPTON TWP BD OF ED	0619-00	26,149,479	231,956
SPRINGFIELD TOWNSHIP BD OF ED	0620-00	9,292,908	(29,561)
TABERNACLE TOWNSHIP BD OF ED	0621-00	34,307,839	136,926
WASHINGTON TOWNSHIP BD OF ED	0622-00	2,244,879	(175,360)
WESTAMPTON TOWNSHIP BD OF ED	0623-00	24,789,139	598,845
WILLINGBORO TWP BD OF ED	0624-00	137,763,544	924,869
WOODLAND TOWNSHIP BD OF ED	0625-00	5,790,730	66,004
BERLIN TOWNSHIP BD OF ED	0627-00	23,219,485	526,071
BROOKLAWN BORO BD OF ED	0628-00	8,690,974	295,781
CHESILHURST BOROUGH BD OF ED	0629-00	1,398,277	(68,452)
CLEMENTON BOROUGH BD OF ED	0630-00	16,852,465	133,408
GIBBSBORO BOROUGH BD OF ED	0631-00	9,133,286	179,374
GLOUCESTER TOWNSHIP BD OF ED	0632-00	226,353,746	2,515,895
HADDON HEIGHTS BORO BD OF ED	0633-00	39,077,605	627,051
LAUREL SPRINGS BORO BD OF ED	0635-00	4,658,054	43,688
LAWNSIDE BOROUGH BD OF ED	0636-00	8,808,034	370,934
MAGNOLIA BOROUGH BD OF ED	0637-00	12,580,508	409,921
MOUNT EPHRAIM BORO BD OF ED	0638-00	13,822,846	348,319
PENNSAUKEN TOWNSHIP BD OF ED	0639-00	176,569,789	3,291,519
PINE HILL BOROUGH BD OF ED	0640-00	69,413,122	1,083,956
SOMERDALE BOROUGH BD OF ED	0642-00	13,285,072	356,593
STRATFORD BOROUGH BD OF ED	0643-00	27,145,193	741,113
VOORHEES TOWNSHIP BD OF ED	0645-00	93,243,151	1,234,809
WATERFORD TOWNSHIP BD OF ED	0646-00	33,461,928	189,865

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

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As of and for year ended June 30, 2019

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
CAPE MAY CITY BD OF ED	0647-00	\$ 7,397,526	106,625
DENNIS TOWNSHIP BD OF ED	0648-00	23,839,100	562,264
LOWER TOWNSHIP BD OF ED	0649-00	64,715,499	362,212
SEA ISLE CITY BD OF ED	0650-00	2,909,321	(183,078)
STONE HARBOR BORO BD OF ED	0651-00	3,684,195	2,291
UPPER TOWNSHIP BD OF ED	0652-00	45,505,597	822,583
WEST CAPE MAY BORO BD OF ED	0653-00	1,706,966	25,929
WOODBINE BOROUGH BD OF ED	0655-00	6,919,402	208,305
COMMERCIAL TOWNSHIP BD OF ED	0656-00	15,355,965	518,356
DOWNE TOWNSHIP BD OF ED	0657-00	7,885,477	106,707
FAIRFIELD TOWNSHIP BD OF ED	0658-00	19,049,463	499,308
GREENWICH TOWNSHIP BD OF ED	0659-00	3,590,082	(29,045)
LAWRENCE TOWNSHIP BD OF ED	0660-00	12,518,491	486,411
MAURICE RIVER TWP BD OF ED	0661-00	13,572,244	91,715
SHILOH BOROUGH BD OF ED	0662-00	821,772	(48,219)
STOW CREEK TOWNSHIP BD OF ED	0663-00	4,700,807	167,018
CEDAR GROVE TOWNSHIP BD OF ED	0664-00	41,780,894	1,094,513
ROSELAND BOROUGH BD OF ED	0665-00	10,516,776	29,449
VERONA BOROUGH BD OF ED	0666-00	57,406,533	1,214,919
ESSEX COUNTY VOCATIONAL SCH BOE	0667-00	57,014,221	1,358,243
DEPTFORD TWP BD OF ED	0668-00	129,244,675	2,953,909
EAST GREENWICH TWP BD OF ED	0669-00	28,418,686	964,881
FRANKLIN TOWNSHIP BD OF ED	0670-00	47,177,701	871,391
GREENWICH TOWNSHIP BD OF ED	0671-00	20,838,622	439,478
LOGAN TOWNSHIP BD OF ED	0672-00	28,402,075	619,396
NATIONAL PARK BOROUGH BD OF ED	0673-00	8,967,520	124,047
NEWFIELD BOROUGH BD OF ED	0674-00	—	(25,154)
PAULSBORO BOROUGH BD OF ED	0675-00	42,451,859	414,210
PITMAN BOROUGH BD OF ED	0676-00	61,045,630	1,062,891
SOUTH HARRISON BORO BD OF ED	0677-00	9,143,227	138,105
SWEDESBORO WOOLWICH BD OF ED	0678-00	32,077,994	1,750,706
WENONAH BOROUGH BD OF ED	0679-00	6,107,103	150,247
WOODBURY HEIGHTS BORO BD OF ED	0680-00	8,129,679	207,021
EAST NEWARK BOROUGH BD OF ED	0681-00	4,564,375	259,030
GUTTENBERG TOWN BD OF ED	0682-00	17,807,553	582,746
JERSEY CITY BD OF ED	0683-00	1,028,095,643	20,999,280
ALEXANDRIA TOWNSHIP BD OF ED	0684-00	17,331,512	257,795
BETHLEHEM TOWNSHIP BD OF ED	0685-00	16,701,808	191,243
BLOOMSBURY BOROUGH BD OF ED	0686-00	4,949,576	49,758
CALIFON BOROUGH BD OF ED	0687-00	4,984,286	100,187
CLINTON TOWN BD OF ED	0688-00	15,727,046	355,611
CLINTON TOWNSHIP BD OF ED	0689-00	44,741,723	1,238,475
DELAWARE TOWNSHIP BD OF ED	0690-00	17,013,234	111,058
EAST AMWELL TOWNSHIP BD OF ED	0691-00	16,317,729	283,022
FRANKLIN TOWNSHIP BD OF ED	0692-00	8,614,080	151,098
FRENCHTOWN BOROUGH BD OF ED	0693-00	4,400,205	(17,702)
HAMPTON BOROUGH BD OF ED	0695-00	5,523,373	121,749
HIGH BRIDGE BOROUGH BD OF ED	0696-00	14,651,561	131,820
KINGWOOD TOWNSHIP BD OF ED	0697-00	13,425,583	290,212
LAMBERTVILLE CITY BD OF ED	0698-00	2,765,235	(69,662)

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

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LEBANON BOROUGH BD OF ED	0699-00	\$ 3,808,033	53,514
MILFORD BOROUGH BD OF ED	0700-00	3,670,857	46,271
NORTH HUNTERDON VOORHEES REG HS	0701-00	80,022,013	1,141,436
READINGTON TOWNSHIP BD OF ED	0702-00	55,818,313	1,541,810
STOCKTON BOROUGH BD OF ED	0703-00	322,893	(23,101)
UNION TOWNSHIP BD OF ED	0704-00	16,371,530	329,713
WEST AMWELL TOWNSHIP BD OF ED	0705-00	2,554,958	(40,250)
LEBANON TOWNSHIP BD OF ED	0706-00	24,812,268	386,531
ROBBINSVILLE TOWNSHIP BD OF ED	0708-00	49,915,904	2,624,214
CRANBURY TOWNSHIP BD OF ED	0710-00	17,905,233	677,238
EAST BRUNSWICK TWP BD OF ED	0711-00	244,508,234	5,705,854
OLD BRIDGE TOWNSHIP BD OF ED	0713-00	253,509,698	5,586,355
MILLTOWN BOROUGH BD OF ED	0714-00	18,350,891	384,055
MONROE TOWNSHIP BD OF ED	0715-00	150,316,707	6,373,021
NORTH BRUNSWICK CITY BD OF ED	0716-00	157,196,926	4,936,535
PISCATAWAY TOWNSHIP BD OF ED	0717-00	194,322,489	4,519,814
SOUTH AMBOY CITY BD OF ED	0719-00	31,480,613	563,175
SOUTH PLAINFIELD BD OF ED	0720-00	98,443,874	2,285,520
WOODBRIE TOWNSHIP BD OF ED	0721-00	364,000,719	7,676,317
COLTS NECK TOWNSHIP BD OF ED	0722-00	42,345,875	1,146,060
FAIR HAVEN BOROUGH BD OF ED	0723-00	26,001,916	1,019,757
FARMINGDALE BORO BD OF ED	0724-00	4,555,275	158,780
FARMINGDALE BORO BD OF ED ADMIN	0724-01	857,233	(14,706)
FREEHOLD TOWNSHIP BD OF ED	0725-00	128,462,927	3,737,516
LITTLE SILVER BOROUGH BD OF ED	0727-00	24,433,076	874,458
MARLBORO TOWNSHIP BD OF ED	0729-00	134,206,998	3,731,282
MARLBORO TWP BOE BUS DRIVERS & ASSTS	0729-01	13,063,337	500,140
MILLSTONE TOWNSHIP BD OF ED	0730-00	39,861,146	1,006,867
NEPTUNE CITY BD OF ED	0731-00	10,126,968	(156,696)
HAZLET TOWNSHIP BD OF ED	0732-00	92,886,565	1,853,396
ROOSEVELT BOROUGH BD OF ED	0733-00	2,411,150	114,558
SHREWSBURY BOROUGH BD OF ED	0735-00	14,163,005	466,163
UNION BEACH BOROUGH BD OF ED	0738-00	26,143,910	287,232
BOONTON TOWNSHIP BD OF ED	0739-00	13,664,192	315,793
CHATHAM TOWNSHIP BD OF ED	0740-00	64,793,292	8,761,060
CHESTER TOWNSHIP BD OF ED	0741-00	35,942,154	1,016,794
EAST HANOVER TOWNSHIP BD OF ED	0742-00	33,182,110	584,810
EAST HANOVER TWP BOE (BUS DRIVERS)	0742-01	90,989	(9,049)
HANOVER TOWNSHIP BD OF ED	0743-00	51,532,046	1,187,943
KINNELON BOROUGH BD OF ED	0744-00	58,437,270	1,275,260
MENDHAM TOWNSHIP BD OF ED	0745-00	23,164,971	663,481
MINE HILL TOWNSHIP BD OF ED	0746-00	8,959,353	302,712
MONTVILLE TWP BD OF ED	0747-00	107,597,385	3,681,062
MOUNT ARLINGTON BORO BD OF ED	0748-00	11,563,727	358,531
PEQUANNOCK TOWNSHIP BD OF ED	0749-00	66,460,645	1,431,056
RANDOLPH TOWNSHIP BD OF ED	0750-00	140,413,371	3,314,505
RIVERDALE BOROUGH BD OF ED	0751-00	6,756,198	258,812
ROXBURY TOWNSHIP BD OF ED	0752-00	129,165,813	2,180,938
BAY HEAD BOROUGH BD OF ED	0754-00	5,020,138	124,246
BEACH HAVEN BOROUGH BD OF ED	0755-00	3,174,987	(2,175)

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

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EAGLESWOOD TOWNSHIP BD OF ED	0756-00	\$ 5,580,461	111,820
ISLAND HEIGHTS BORO BD OF ED	0758-00	3,875,503	31,421
LACEY TOWNSHIP BD OF ED	0759-00	145,308,421	1,909,230
LAKEHURST BOROUGH BD OF ED	0760-00	14,072,054	127,544
LITTLE EGG HARBOR TWP BD OF ED	0761-00	59,214,523	1,226,716
MANCHESTER TOWNSHIP BD OF ED	0762-00	116,413,621	2,348,464
OCEAN TOWNSHIP BD OF ED	0763-00	20,792,685	495,378
PLUMSTED TOWNSHIP BD OF ED	0764-00	40,928,855	1,774,575
TUCKERTON BOROUGH BD OF ED	0765-00	10,458,080	405,649
BARNEGAT TOWNSHIP BD OF ED	0766-00	85,993,210	2,967,098
LITTLE FALLS TOWNSHIP BD OF ED	0767-00	23,569,096	609,009
RINGWOOD BOROUGH BD OF ED	0768-00	44,323,896	691,417
TOTOWA BOROUGH BD OF ED	0769-00	23,043,314	370,132
WEST MILFORD TOWNSHIP BD OF ED	0770-00	136,620,796	1,856,883
WOODLAND PARK BD OF ED	0771-00	27,746,562	782,740
ALLOWAY TOWNSHIP BD OF ED	0772-00	13,740,345	256,045
ELMER BORO BD OF ED	0773-00	1,460,866	(38,546)
EL SINBORO TOWNSHIP BD OF ED	0774-00	3,860,724	178,195
LOWER ALLOWAYS CREEK TWP BD OF ED	0775-00	9,981,676	15,540
MANNINGTON TOWNSHIP BD OF ED	0776-00	6,192,116	11,452
OLDMANS TOWNSHIP BD OF ED	0777-00	7,787,573	43,293
PENNS GROVE CARNEYS POINT REG HS	0778-00	75,891,598	1,465,635
PITTS GROVE TOWNSHIP BD OF ED	0779-00	54,267,908	1,556,461
PITTS GROVE TWP BD OF ED NON TEACHERS	0779-01	2,939,132	(724,002)
QUINTON TOWNSHIP BD OF ED	0780-00	12,339,983	245,540
UPPER PITTS GROVE TWP BD OF ED	0781-00	11,914,289	133,453
BEDMINSTER TOWNSHIP BD OF ED	0782-00	17,816,878	538,052
BERNARDS TWP BD OF ED	0783-00	124,869,505	5,789,985
BRANCHBURG TOWNSHIP BD OF ED	0784-00	55,488,661	1,354,014
GREEN BROOK TOWNSHIP BD OF ED	0786-00	24,702,764	1,151,591
HILLSBOROUGH TWP BD OF ED	0787-00	201,154,419	5,309,178
MILLSTONE BOROUGH BD OF ED	0788-00	69,407	(3,468)
MONTGOMERY TOWNSHIP BD OF ED	0789-00	111,598,689	4,095,661
SOUTH BOUND BROOK BORO BD OF ED	0792-00	12,595,951	294,113
WARREN TOWNSHIP BD OF ED	0793-00	66,964,785	1,617,458
WATCHUNG BOROUGH BD OF ED	0794-00	16,313,251	497,634
BYRAM TOWNSHIP BD OF ED	0797-00	27,105,904	557,322
FRANKFORD TOWNSHIP BD OF ED	0798-00	23,133,698	111,540
FREDON TOWNSHIP BD OF ED	0799-00	8,249,127	250,000
GREEN TOWNSHIP BD OF ED	0800-00	12,912,532	283,060
HAMPTON TOWNSHIP BD OF ED	0801-00	13,621,517	137,719
HARDYSTON TOWNSHIP BD OF ED	0802-00	22,069,548	503,856
HOPATCONG BOROUGH BD OF ED	0803-00	72,098,105	1,061,867
LAFAYETTE TOWNSHIP BD OF ED	0804-00	8,560,293	111,751
MONTAGUE TOWNSHIP BD OF ED	0805-00	10,120,597	127,495
SANDYSTON WALPACK CONSOL SCH DIST	0806-00	6,076,481	596
SPARTA TOWNSHIP BD OF ED	0807-00	100,065,325	2,676,809
STANHOPE BOROUGH BD OF ED	0808-00	9,158,593	234,395
STILLWATER TOWNSHIP BD OF ED	0809-00	14,346,467	167,432
WINFIELD TOWNSHIP BD OF ED	0812-00	5,062,487	49,856

**STATE OF NEW JERSEY
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ALLAMUCHY TOWNSHIP BD OF ED	0813-00	\$ 11,332,184	408,482
ALPHA BOROUGH BD OF ED	0814-00	9,116,838	34,505
BLAIRSTOWN TWP BD OF ED	0815-00	19,580,244	208,944
FRANKLIN TOWNSHIP BD OF ED	0816-00	11,117,791	290,878
FRELINGHUYSEN TWP BD OF ED	0817-00	4,492,395	(16,565)
GREENWICH TOWNSHIP BD OF ED	0818-00	19,387,774	592,652
HARMONY TOWNSHIP BD OF ED	0820-00	9,458,715	165,884
HOPE TOWNSHIP BD OF ED	0821-00	6,155,280	210,712
KNOWLTON TWP BD OF ED	0822-00	9,517,234	77,868
LOPATCONG TOWNSHIP BD OF ED	0824-00	21,013,033	321,259
MANSFIELD TOWNSHIP BD OF ED	0825-00	18,322,541	244,911
OXFORD TOWNSHIP BD OF ED	0826-00	8,818,042	299,996
POHATCONG TOWNSHIP BD OF ED	0828-00	12,503,873	186,397
WASHINGTON TOWNSHIP BD OF ED	0829-00	18,862,812	355,347
WHITE TOWNSHIP BD OF ED	0830-00	13,005,977	137,023
HUNTERDON CENTRAL HS BD OF ED	0831-00	89,977,346	1,998,560
HANOVER PARK REG HS DIST BOE	0832-00	48,919,307	1,379,966
RAMAPO INDIAN HILLS REG HS	0833-00	67,632,018	1,620,972
BELLMAWR BOROUGH BD OF ED	0834-00	29,363,222	444,126
ABSECON CITY BD OF ED	1017-00	25,137,585	355,193
ATLANTIC CITY BD OF ED	1018-00	211,621,529	5,087,104
BRIGANTINE CITY BD OF ED	1019-00	28,148,272	469,107
EGG HARBOR CITY BD OF ED	1020-00	18,182,499	423,913
NORTHFIELD CITY BD OF ED	1021-00	29,182,102	644,442
VENTNOR CITY BD OF ED	1022-00	25,233,698	433,484
ATLANTIC COUNTY VOC TECH SCHOOL	1023-00	25,828,972	1,255,631
BERGENFIELD BOROUGH BD OF ED	1024-00	92,689,926	1,887,103
BERGENFIELD BOROUGH BD OF ED	1024-01	206,862	(10,873)
BOGOTA BOROUGH BD OF ED	1025-00	24,580,520	748,981
DUMONT BOROUGH BD OF ED	1026-00	70,894,429	1,494,058
ELMWOOD PARK BOROUGH BD OF ED	1027-00	44,150,016	1,777,419
ENGLEWOOD CITY BD OF ED	1028-00	69,546,080	2,021,526
FAIR LAWN BOROUGH BD OF ED	1029-00	145,514,933	3,444,364
FAIRVIEW BOROUGH BD OF ED	1030-00	25,084,852	686,979
FORT LEE BOROUGH BD OF ED	1031-00	89,366,419	3,004,566
GARFIELD CITY BD OF ED	1032-00	130,060,066	5,799,564
HACKENSACK CITY BD OF ED	1033-00	146,408,858	4,002,341
HILLSDALE BOROUGH BD OF ED	1034-00	35,190,182	916,194
LODI BD OF ED	1035-00	78,907,179	1,770,101
NEW MILFORD BOROUGH BD OF ED	1036-00	50,736,101	2,089,215
NEW MILFORD BOROUGH BD OF ED	1037-00	37,387,558	966,745
ORADELL BD OF ED	1038-00	17,810,020	505,892
PALISADES PARK BORO BD OF ED	1039-00	38,566,828	1,358,980
PARK RIDGE BOROUGH BD OF ED	1040-00	40,553,665	1,192,289
RAMSEY BOROUGH BD OF ED	1041-00	85,862,958	2,590,912
RIDGEFIELD BOROUGH BD OF ED	1042-00	58,994,691	2,459,390
RIDGEWOOD VILLAGE BD OF ED	1043-00	136,067,465	3,326,601
RIVER EDGE BOROUGH BD OF ED	1044-00	28,230,841	1,180,421
ROCHELLE PARK TWP BD OF ED	1045-00	12,653,928	353,488
RUTHERFORD BOROUGH BD OF ED	1046-00	64,030,733	1,856,192

**STATE OF NEW JERSEY
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SOUTH HACKENSACK TWP BD OF ED	1047-00	\$ 7,599,617	201,210
TEANECK TOWNSHIP BD OF ED	1048-00	119,668,694	2,066,166
TENAFLY BOROUGH BD OF ED	1049-00	91,980,306	2,839,226
WOOD-RIDGE BOROUGH BD OF ED	1050-00	28,309,647	938,657
BERGEN COUNTY VOC-TECH SCHOOL	1052-00	88,564,198	2,524,233
BURLINGTON CITY BD OF ED	1053-00	61,603,429	1,312,333
PALMYRA BOROUGH BD OF ED	1054-00	29,979,184	495,226
COLLINGSWOOD BOROUGH BD OF ED	1055-00	66,990,752	1,568,863
GLOUCESTER CITY BD OF ED	1056-00	77,794,930	1,498,696
HADDON TOWNSHIP BD OF ED	1057-00	63,742,897	946,922
WOODLYNNE BOROUGH BD OF ED	1058-00	9,306,886	140,536
CAMDEN COUNTY TECHNICAL SCHOOL	1059-00	74,632,144	495,821
NORTH WILDWOOD CITY BD OF ED	1060-00	14,946,706	249,681
WILDWOOD CITY BD OF ED	1061-00	36,412,281	595,023
WILDWOOD CREST BORO BD OF ED	1062-00	12,370,538	181,141
CAPE MAY CO TECHNICAL SCH DIST	1063-00	23,701,861	780,895
BRIDGETON CITY BD OF ED	1064-00	173,315,126	4,597,967
MILLVILLE CITY BD OF ED	1065-00	205,415,875	2,951,643
BELLEVILLE TOWN BD OF ED	1066-00	112,414,037	1,892,511
BLOOMFIELD TWP BD OF ED	1067-00	152,506,219	4,430,638
CALDWELL-WEST CALDWELL BD OF ED	1068-00	70,530,880	1,876,532
EAST ORANGE CITY BD OF ED	1069-00	310,775,679	8,096,416
ESSEX FELS TOWNSHIP BD OF ED	1070-00	6,499,564	264,625
GLEN RIDGE BOROUGH BD OF ED	1071-00	45,433,097	1,630,835
IRVINGTON TOWN BD OF ED	1072-00	189,926,921	8,390,660
LIVINGSTON BD OF ED	1073-00	156,101,405	4,585,140
MILLBURN TOWNSHIP BD OF ED	1074-00	122,205,375	4,266,549
MONTCLAIR TOWNSHIP BD OF ED	1075-00	183,674,651	4,875,927
NUTLEY TOWN BD OF ED	1076-00	109,463,562	2,648,167
ORANGE CITY BD OF ED	1077-00	113,339,516	4,578,436
SOUTH ORANGE & MAPLEWOOD BOE	1078-00	149,504,084	4,696,117
WEST ORANGE TOWNSHIP BD OF ED	1079-00	196,442,369	7,241,480
WOODBURY CITY BD OF ED	1080-00	47,971,759	907,300
BAYONNE CITY BD OF ED	1081-00	221,023,057	6,552,653
HARRISON TOWN BD OF ED	1082-00	51,282,255	1,499,466
HOBOKEN CITY BD OF ED	1083-00	87,255,477	731,206
NORTH BERGEN TWP BD OF ED	1084-00	172,638,496	5,369,040
SECAUCUS TOWN BD OF ED	1085-00	54,213,118	1,306,559
EWING TOWNSHIP BD OF ED	1086-00	118,029,431	2,562,925
HAMILTON TOWNSHIP BD OF ED	1087-00	364,885,924	5,431,442
LAWRENCE TOWNSHIP BD OF ED	1088-00	117,215,522	2,393,627
CARTERET BD OF ED	1091-00	90,770,608	2,477,865
MIDDLESEX BOROUGH BD OF ED	1092-00	61,993,072	1,524,311
NEW BRUNSWICK CITY BD OF ED	1093-00	233,193,368	9,636,315
EDISON TWP BD OF ED	1094-00	375,405,577	10,490,686
SAYREVILLE BOROUGH BD OF ED	1095-00	147,527,033	4,948,571
MIDDLESEX COUNTY VOC TECH SCHOOL	1096-00	77,127,626	(2,802,914)
ASBURY PARK CITY BD OF ED	1098-00	110,475,738	1,354,561
AVON-BY-THE-SEA BORO BD OF ED	1099-00	5,727,460	240,999
BELMAR BOROUGH BD OF ED	1100-00	18,813,872	377,339

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BRADLEY BEACH BOROUGH BD OF ED	1101-00	\$ 10,854,101	338,692
BRIELLE BOROUGH BD OF ED	1102-00	17,126,918	400,213
DEAL BOROUGH BD OF ED	1103-00	4,064,458	157,175
EATONTOWN BOROUGH BD OF ED	1104-00	44,298,438	472,235
FREEHOLD BOROUGH BD OF ED	1105-00	38,914,324	1,409,558
FREEHOLD REG HS DISTRICT	1106-00	270,773,043	6,359,989
HIGHLANDS BOROUGH BD OF ED	1107-00	6,874,758	100,219
KEYPORT BOROUGH BD OF ED	1108-00	36,790,113	615,287
LONG BRANCH CITY BD OF ED	1109-00	172,182,742	5,248,556
MANASQUAN BOROUGH BD OF ED	1110-00	46,689,894	1,076,830
NEPTUNE TWP BD OF ED	1111-00	123,095,130	3,536,725
OCEANPORT BOROUGH BD OF ED	1112-00	22,703,900	155,758
RUMSON BOROUGH BD OF ED	1113-00	28,280,472	695,381
SEA GIRT BOROUGH BD OF ED	1114-00	5,895,959	9,444
SPRING LAKE BOROUGH BD OF ED	1115-00	9,256,217	209,295
BOONTON TOWN BD OF ED	1116-00	42,679,610	1,605,398
BUTLER BOROUGH BD OF ED	1117-00	38,221,593	470,590
CHATHAM BOROUGH BD OF ED	1118-00	297,468	(27,287)
DENVILLE TOWNSHIP BD OF ED	1119-00	39,748,209	1,241,757
DENVILLE TOWNSHIP BD OF ED	1119-01	7,741,888	363,156
DOVER TOWN BD OF ED	1120-00	71,417,018	1,606,907
FLORHAM PARK BOROUGH BD OF ED	1121-00	28,359,159	702,808
HARDING TOWNSHIP BD OF ED	1122-00	9,000,055	374,582
MADISON BOROUGH BD OF ED	1123-00	67,283,143	1,795,559
MOUNTAIN LAKES BORO BD OF ED	1126-00	63,323,620	1,396,538
PARSIPPANY TROY HILLS BD OF ED	1127-00	222,637,426	5,398,559
ROCKAWAY BOROUGH BD OF ED	1128-00	15,714,739	415,245
ROCKAWAY TOWNSHIP BD OF ED	1129-00	90,267,439	1,473,651
WASHINGTON TOWNSHIP BD OF ED	1130-00	77,273,952	1,006,649
WHARTON BOROUGH BD OF ED	1131-00	19,983,078	400,255
MORRIS HILLS REGIONAL SCHOOL DISTRICT	1132-00	101,109,586	2,601,400
LAKEWOOD TWP BD OF ED	1133-00	142,387,805	4,859,602
LAVALLETTE BOROUGH BD OF ED	1134-00	4,933,617	117,929
OCEAN GATE BOROUGH BD OF ED	1136-00	4,485,255	85,836
POINT PLEASANT BORO BD OF ED	1137-00	82,079,147	1,500,234
POINT PLEASANT BEACH BOROUGH BOE	1138-00	28,712,713	597,828
SEASIDE HEIGHTS BD OF ED	1139-00	7,470,045	274,417
SEASIDE PARK BOROUGH BD OF ED	1140-00	1,353,804	(61,602)
POMPTON LAKES BOROUGH BD OF ED	1141-00	47,277,206	1,164,406
SALEM CITY BD OF ED	1142-00	41,761,444	697,959
SOMERSET HILLS SCHOOL DISTRICT	1143-00	51,965,806	1,385,903
MANVILLE BOROUGH BD OF ED	1144-00	33,786,494	1,097,992
NORTH PLAINFIELD BORO BD OF ED	1145-00	91,674,938	2,256,934
SOMERVILLE BOROUGH BD OF ED	1146-00	59,560,439	1,592,393
SUSSEX COUNTY VOC TECH SCHOOL	1147-00	26,002,284	275,626
BERKELEY HEIGHTS BD OF ED	1148-00	82,108,046	2,343,148
CLARK TOWNSHIP BD OF ED	1149-00	57,106,324	987,678
CRANFORD TOWNSHIP BD OF ED	1150-00	101,945,267	2,435,681
GARWOOD BOROUGH BD OF ED	1151-00	12,094,805	100,398
HILLSIDE TOWNSHIP BD OF ED	1152-00	78,851,636	2,856,641

**STATE OF NEW JERSEY
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KENILWORTH BOROUGH BD OF ED	1153-00	\$ 34,270,420	1,430,940
LINDEN CITY BD OF ED	1154-00	171,324,830	6,024,330
MOUNTAINSIDE BOROUGH BD OF ED	1155-00	17,187,793	691,126
NEW PROVIDENCE BORO BD OF ED	1156-00	57,943,587	1,525,277
PLAINFIELD CITY BD OF ED	1157-00	187,917,598	5,315,946
ROSELLE BOROUGH BD OF ED	1158-00	64,810,586	2,061,738
ROSELLE PARK BOROUGH BD OF ED	1159-00	60,104,431	1,193,870
SPRINGFIELD TOWNSHIP BD OF ED	1160-00	54,013,511	1,551,770
UNION TOWNSHIP BD OF ED	1161-00	203,622,646	6,098,442
UNION CO REG HIGH SCH DIST 1	1162-00	3,420,104	(323,825)
WESTFIELD TOWN BD OF ED	1163-00	160,191,054	4,338,952
HACKETTSTOWN TOWN BD OF ED	1164-00	56,972,702	833,475
INDEPENDENCE TOWNSHIP BD OF ED	1165-00	—	(12,915)
PHILLIPSBURG TOWN BD OF ED	1166-00	125,794,019	2,552,052
WASHINGTON BORO BD OF ED	1167-00	15,375,816	181,101
BEVERLY CITY BD OF ED	1168-00	8,271,068	195,887
FAIRFIELD TOWNSHIP BD OF ED	1169-00	20,367,847	374,705
KEANSBURG BD OF ED	1170-00	63,248,654	1,809,317
MONMOUTH BEACH BORO BD OF ED	1171-00	7,791,925	188,370
SPRING LAKE HEIGHTS BORO BD OF ED	1172-00	10,435,150	331,896
ATLANTIC COUNTY AUDIO VISUAL A	1269-00	27,529	3,594
CAMDEN CO AUDIO VISUAL AIDS CO	1270-00	226,090	(5,845)
MIDDLESEX COUNTY AUDIO VIS AID	1275-00	—	(2,561)
MONMOUTH COUNTY AUDIO VIS AIDS	1276-00	69,534	(3,770)
CENTRAL REGIONAL HS DISTRICT	1281-00	66,016,156	1,288,606
WATCHUNG HILLS REG HS DISRICT	1282-00	51,293,356	1,447,365
RUMSON-FAIR HAVEN REG BD OF ED	1283-00	26,334,977	635,473
ELIZABETH CITY BD OF ED	1287-00	657,718,174	22,507,399
SUMMIT BOARD OF EDUCATION	1288-00	102,997,507	3,499,062
CLIFTON CITY BD OF ED	1289-00	251,574,607	6,853,150
PASSAIC CITY BD OF ED	1290-00	359,698,653	11,135,576
TRENTON CITY BD OF ED	1291-00	339,579,752	614,685
KEARNY TOWN BD OF ED	1292-00	144,601,919	2,560,151
RED BANK BOROUGH BD OF ED	1293-00	32,730,389	1,319,922
LYNDHURST TOWNSHIP BD OF ED	1294-00	61,132,786	1,723,516
RIDGEFIELD PARK VILLAGE BD OF ED	1295-00	52,088,230	829,975
BLACK HORSE PIKE REG. SCH. DIS	1298-00	106,847,170	2,615,675
LENAPE REGIONAL HS DISTRICT	1299-00	221,513,663	5,368,957
LAKELAND REGIONAL HIGH SCHOOL	1300-00	34,534,340	811,789
RIVER DELL REGIONAL BD OF ED	1301-00	43,524,599	1,083,699
SOUTHERN REGIONAL H S DISTRICT	1312-00	106,557,779	1,646,341
WEST MORRIS REGIONAL BD OF ED	1313-00	71,924,442	1,444,955
LOWER CAPE MAY REGIONAL SCHOOL	1314-00	57,833,265	593,436
SOUTH HUNTERDON REGIONAL BD OF ED	1317-00	5,600,486	(255,904)
GREATER EGG HARBOR REGIONAL	1318-00	103,975,663	2,127,446
DELAWARE VALLEY REGIONAL HS DISTRICT	1321-00	30,726,411	685,957
MAINLAND REGIONAL HS DISTRICT	1330-00	46,772,516	909,846
PASSAIC COUNTY MANCHESTER REGIONAL	1331-00	18,845,454	542,283
STERLING REGIONAL HS DISTRICT	1332-00	29,753,248	616,598
MONMOUTH COUNTY REGIONAL HS	1333-00	40,760,486	414,007

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WEST ESSEX REGIONAL SCHOOL DISTRICT	1334-00	\$ 46,422,878	1,101,098
DELSEA REGIONAL SCHOOL DISTRICT	1340-00	59,366,193	1,202,353
NORTHERN BURLINGTON CO REGIONAL	1341-00	57,385,878	1,445,910
SALEM COUNTY VOC TECH SCHOOL	1342-00	11,770,567	629,927
CLEARVIEW REGIONAL HIGH SCH DISTRICT	1343-00	65,141,555	973,658
OCEAN COUNTY VOC TECH H S DISTRICT	1357-00	46,291,078	1,150,605
MONMOUTH COUNTY VOC SCHOOL DISTRICT	1360-00	68,715,820	1,617,038
UNION COUNTY VOC TECH SCHOOL	1362-00	26,180,952	1,150,887
WARREN COUNTY VOC TECH BD OF ED	1371-00	13,814,663	396,573
SOMERSET COUNTY VOC TECH SCHOOL	1374-00	25,508,872	496,224
SHORE REGIONAL H S DISTRICT	1386-00	22,383,943	406,161
HENRY HUDSON REG SCH DIST BD OF ED	1390-00	14,368,500	229,663
KINGSWAY REGIONAL SCHOOL DISTRICT	1395-00	53,180,924	1,744,395
NORTHERN HIGHLANDS REG HS BOE	1399-00	36,697,428	1,111,659
BUENA REGIONAL SCHOOL DISTRICT	1406-00	78,625,727	1,129,070
BURLINGTON COUNTY INST OF TECH	1411-00	57,462,100	1,104,745
TINTON FALLS BOROUGH BD OF ED	1417-00	43,428,179	1,043,805
WOODSTOWN-PILES GROVE REGIONAL	1418-00	50,393,822	348,668
ANDOVER REGIONAL BD OF ED	1419-00	19,743,269	90,022
PASSAIC COUNTY VOCATIONAL TECH	1420-00	95,950,019	1,499,225
GATEWAY REGIONAL HIGH SCH DISTRICT	1423-00	38,477,839	407,095
UPPER FREEHOLD REGIONAL BD OF ED	1427-00	61,832,180	1,400,749
BORDENTOWN REGIONAL BD OF ED	1431-00	71,484,303	1,410,868
HIGH POINT REG HIGH SCH DISTRICT	1433-00	39,129,011	359,280
MANALAPAN-ENGLISHTOWN REG BOE	1435-00	152,444,637	3,656,461
MATAWAN-ABERDEEN REG HS DISTRICT	1438-00	119,817,464	2,919,796
ATLANTIC CAPE COMMUNITY COLLEGE	1441-00	52,644,263	1,624,685
ATLANTIC CAPE COMMUNITY COLLEGE	1441-70	157,720	9,386
OCEAN COUNTY COLLEGE	1444-00	50,135,863	1,413,513
OCEAN COUNTY COLLEGE PARTTIME	1444-70	—	(29,265)
SUSSEX WANTAGE REGIONAL SCHOOL	1445-00	48,484,349	354,650
EASTERN CAMDEN COUNTY REG SCHOOL	1447-00	58,346,236	1,310,192
MIDDLESEX COUNTY COLLEGE	1454-00	93,983,167	3,285,174
HOPEWELL VALLEY REG SCH DISTRICT	1461-00	121,555,911	3,367,021
CUMBERLAND COUNTY COLLEGE	1468-00	25,895,987	1,134,694
WARREN HILLS REGIONAL BD OF ED	1477-00	60,028,271	913,168
MERCER COUNTY COMMUNITY COLLEGE	1478-00	70,466,172	1,142,103
MERCER COUNTY COMMUNITY COLLEGE	1478-70	160,222	(71,287)
MORRIS COUNTY COLLEGE	1481-00	67,558,244	2,652,303
MORRIS COUNTY COLLEGE PARTTIME	1481-70	166,489	19,835
RARITAN VALLEY COMMUNITY COLLEGE	1482-00	48,714,474	2,517,360
RARITAN VALLEY COMMUNITY COLLEGE	1482-70	—	(19,962)
BERGEN COUNTY COMMUNITY COLLEGE	1486-00	103,686,474	4,365,379
BERGEN COUNTY COMMUNITY COLLEGE	1486-70	225,039	3,067
PRINCETON REGIONAL SCHOOL DISTRICT	1487-00	118,961,755	3,620,997
CAMDEN COUNTY COMM COLLEGE	1490-00	78,868,324	2,240,654
CAMDEN COUNTY COMM COLLEGE	1490-60	—	(14,124)
CAMDEN COUNTY COMM COLLEGE PARTTIME	1490-70	58,798	(31,256)
ESSEX COUNTY COLLEGE	1495-00	85,554,503	716,843
ESSEX COUNTY COLLEGE PARTTIME	1495-70	170,405	12,482

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ROWAN COLLEGE AT BURLINGTON CO	1496-00	\$ 48,536,935	851,451
BURLINGTON COUNTY COMM COLLEGE	1496-70	152,518	4,061
ROWAN COLLEGE AT GLOUCESTER CO	1497-00	43,002,594	2,422,049
BROOKDALE COMMUNITY COLLEGE	1509-00	102,738,572	2,880,364
BROOKDALE COMMUNITY COLLEGE	1509-60	268,205	20,236
BROOKDALE COMMUNITY COLLEGE PARTTIME	1509-70	143,586	(11,377)
MERCER COUNTY VOC TECH SCHOOL	1512-00	18,670,142	279,115
CARLSTADT E. RUTHERFORD BD OF ED	1515-00	13,945,689	92,970
WESTWOOD REGIONAL BD OF ED	1517-00	497,907,051	6,146,403
WESTWOOD REGIONAL BD OF ED	1521-00	70,023,634	2,498,737
WEST WINDSOR-PLAINSBORO REG SCHOOL	1529-00	244,563,690	5,753,547
NORTH WARREN REG HIGH SCHOOL	1531-00	29,357,148	462,140
CUMBERLAND COUNTY VO-TECH SCHOOL	1533-00	16,459,031	450,598
UNION COUNTY EDUCATIONAL SRV COMM.	1537-00	35,702,455	1,188,940
MORRIS COUNTY VOC TECH SCHOOL	1541-00	22,571,670	889,761
RED BANK REGIONAL HS DISTRICT	1543-00	37,248,825	904,980
PASSAIC COUNTY COMMUNITY COLLEGE	1548-00	46,267,630	3,990,661
HUDSON COUNTY SCHOOLS OF TECH	1584-00	71,351,574	2,079,558
LENAPE VALLEY REG HS DISTRICT	1586-00	24,792,617	446,223
GLOUCESTER COUNTY VOC BD OF ED	1592-00	29,885,248	723,748
MORRIS SCHOOL DISTRICT	1602-00	156,976,983	3,641,646
KITTATINNY REGIONAL HS DISTRICT	1605-00	34,966,620	895,841
BERGEN COUNTY SPEC SER SCH DISTRICT	1611-00	139,201,575	4,531,873
SALEM COUNTY COMMUNITY COLLEGE	1613-00	8,157,112	(43,215)
BURLINGTON COUNTY AUD VIS AIDS	1614-00	646,959	(35,718)
OCEAN COUNTY AUDIO VISUAL AIDS	1615-00	277,666	(13,146)
WALLKILL VALLEY REG HS BD OF ED	1622-00	21,200,476	139,248
BURLINGTON CO BD OF SPCL SRVCS	1624-00	93,413,994	2,548,267
MORRIS COUNTY EDUCATIONAL SERVICE	1626-00	16,021,251	338,437
CAPE MAY COUNTY SPEC SERV SCHOOL	1643-00	35,870,095	(151,200)
HUDSON COUNTY COMMUNITY COLLEGE	1656-00	36,508,693	1,243,624
CUMBERLAND REGIONAL SCHOOL DISTRICT	1668-00	35,557,010	218,035
PINELANDS REGIONAL SCHOOL DISTRICT	1672-00	58,576,271	1,174,333
MIDDLESEX COUNTY EDUCATIONAL SERVICE	1699-00	58,352,812	2,721,982
EDUCATIONAL INFO & RESOURCE CENTER	1704-00	4,264,737	(428,151)
MERCER COUNTY SPECIAL SERV SCHOOL	1708-00	84,698,718	482,698
GLOUCESTER COUNTY SPEC SERV SCHOOL	1721-00	79,778,677	4,018,734
SOMERSET COUNTY EDUCATIONAL SERVICE	1722-00	13,951,408	464,319
SUSSEX CO ED SERV COMM BD OF ED	1724-00	5,216,297	159,822
ESSEX CO EDUCATIONAL SERV COMM.	1725-00	35,681,764	926,436
CAMDEN CO ED SERVICE COMM.	1726-00	15,205,181	686,204
MONMOUTH-OCEAN EDUCATIONAL SERVICE	1736-00	22,832,374	1,039,359
HUNTERDON COUNTY EDUCATIONAL SERVICE	1738-00	23,633,191	1,527,068
WARREN COUNTY COMM COLLEGE	1751-00	6,261,237	458,426
SUSSEX COUNTY COMMUNITY COLLEGE	1754-00	15,940,593	735,133
SUSSEX COUNTY COMMUNITY COLLEGE	1754-70	—	1,007
OCEAN COUNTY N SHORE JNT COMM.	1758-00	76,590	(3,288)
UNION COUNTY COLLEGE	1761-00	61,638,631	3,131,784
UNION COUNTY COLLEGE PARTTIME	1761-70	225,471	2,580
CHATHAMS SCHOOL DISTRICT	1792-00	27,960,368	(5,603,029)

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MORRIS-UNION JOINTURE COMM.	1806-00	\$ 41,957,832	2,775,548
ATLANTIC COUNTY SPEC SERV SCHOOL	1829-00	67,529,504	546,400
WARREN COUNTY SPEC SERVICES SCHOOL	1839-00	4,328,035	(97,938)
SALEM COUNTY SPECIAL SERV SCHOOL	1840-00	18,871,204	1,452,496
PASSAIC COUNTY EDUCATIONAL SERVICE	1848-00	7,333,540	448,621
HUNTERDON COUNTY VOC TECH SCHOOL	1852-00	5,044,651	52,053
GREAT MEADOWS REGIONAL BD OF ED	1854-00	24,468,224	591,128
LEAP ACADEMY CHARTER SCHOOL	1873-00	11,104,268	1,218,013
PRINCETON CHARTER SCHOOL	1874-00	4,565,517	403,462
NORTH STAR ACADEMY CHARTER SCHOOL	1878-00	24,386,815	5,282,012
ROBERT TREAT ACADEMY CHARTER SCHOOL	1881-00	8,307,455	807,471
ELYSIAN CHARTER SCHOOL OF HOBOKEN	1882-00	4,994,771	434,106
LEARNING COMMUNITY CHARTER SCHOOL	1883-00	5,386,429	560,777
SOARING HEIGHTS CHARTER SCHOOL	1884-00	2,775,925	199,750
TRENTON COMMUNITY CHARTER SCHOOL	1886-00	547,821	(41,888)
SUSSEX COUNTY CHARTER SCHOOL	1889-00	2,959,975	124,612
INTERNATIONAL CHARTER SCHOOL	1892-00	2,369,158	150,736
GREATER BRUNSWICK CHARTER SCHOOL	1894-00	5,538,919	565,255
PLEASAN TECH ACADEMY CHARTER	1895-00	267,786	(27,131)
EMILY FISHER CHARTER SCHOOL	1896-00	264,473	6,256
ACADEMY CHARTER HIGH SCHOOL	1897-00	4,587,128	436,260
CHARTER TECH SCHOOL	1898-00	5,294,322	388,881
HOBOKEN CHARTER SCHOOL	1899-00	3,427,795	447,947
GRANVILLE CHARTER SCHOOL	1901-00	180,506	(9,933)
EAST ORANGE COMM CHARTER SCHOOL	1905-00	7,109,988	388,437
CLASSICAL ACADEMY CHARTER SCHOOL	1908-00	1,098,529	95,432
RED BANK CHARTER SCHOOL	1911-00	3,250,472	353,171
JERSEY CITY GOLDEN DOOR CHARTER	1913-00	4,934,798	590,740
CAMDEN'S PROMISE CHARTER SCHOOL	1914-00	21,845,406	3,102,529
TEANECK COMMUNITY CHARTER SCHOOL	1917-00	4,346,978	384,549
QUEEN CITY ACADEMY CHARTER SCHOOL	1920-00	2,203,573	242,428
VILLAGE CHARTER SCHOOL	1921-00	3,833,706	432,694
JERSEY CITY COMMUNITY CHARTER	1922-00	6,307,766	701,750
GRAY CHARTER SCHOOL	1925-00	3,778,353	283,619
PACE CHARTER SCHOOL OF HAMILTON	1926-00	3,375,185	394,597
OCEANSIDE CHARTER SCHOOL	1927-00	121,727	(45,461)
ENGLEWOOD ON THE PALISADES CHARTER	2005-00	3,289,530	204,061
DISCOVERY CHARTER SCHOOL	2011-00	819,346	149,030
MARION P THOMAS CHARTER SCHOOL	2015-00	12,290,939	2,089,409
MARIA L VARISCO ROGERS CHARTER	8004-00	5,723,836	662,363
BAYSHORE JOINTURE COMMISSION	8009-00	3,139,558	535,480
SOUTH BERGEN JOINTURE COMMISSION	8017-00	27,824,462	1,448,070
NEWARK CHARTER SCHOOL	8020-00	—	(6,097)
FREEDOM ACADEMY CHARTER SCHOOL	8021-00	4,440,189	1,056,287
HOPE ACADEMY CHARTER SCHOOL	8026-00	2,588,387	201,094
D.U.E. SEASON CHARTER SCHOOL	8027-00	97,352	(178,460)
UNITY CHARTER SCHOOL	8030-00	2,295,933	230,444
CENTRAL JERSEY ARTS CHARTER SCHOOL	8034-00	—	(61)
UNIVERSITY HEIGHTS CHARTER SCHOOL	8035-00	4,836,723	951,151
UNION COUNTY TEAMS CHARTER SCHOOL	8039-00	2,532,401	334,898

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

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

As of and for year ended June 30, 2019

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
CAMDEN ACADEMY CHARTER SCHOOL	8043-00	\$ —	(108,075)
ECO CHARTER SCHOOL	8051-00	2,155,258	229,827
LADY LIBERTY CHARTER SCHOOL	8055-00	4,285,664	571,522
LIBERTY ACADEMY CHARTER SCHOOL	8057-00	179,648	(13,115)
NEW HORIZON COMMUNITY CHARTER	8059-00	4,859,454	595,699
PATERSON CHART SCHOOL SCIENCE	8066-00	9,326,882	1,390,191
RIDGE AND VALLEY CHARTER SCHOOL	8070-00	2,609,856	249,776
SCHOMBURG CHARTER SCHOOL	8071-00	260,401	20,462
TEAM ACADEMY CHARTER SCHOOL	8075-00	22,084,778	4,660,767
CENTRAL JERSEY CHARTER PREP SCHOOL	8083-00	2,787,045	588,467
UNIVERSITY ACADEMY CHARTER HS	8085-00	5,844,666	489,075
FOUNDATION ACADEMY CHARTER SCHOOL	8086-00	6,312,551	1,234,021
BERGEN ARTS & SCIENCE CHARTER	8091-00	5,665,074	1,108,396
GALLOWAY COMMUNITY CHARTER SCHOOL	8092-00	245,963	(108,849)
CAPITAL PREP CHARTER H S	8093-00	263,581	45,294
CAPITAL PREPARATORY CHARTER HS	8094-00	234,498	(9,669)
PRIDE ACADEMY CHARTER SCHOOL	8095-00	2,733,816	347,280
CAMDEN'S PRIDE CHARTER SCHOOL	8097-00	—	(49,503)
NEWARK EDUCATORS' COMM CHARTER	8100-00	2,134,580	359,818
PAUL ROBESON CHARTER SCHOOL	8101-00	2,041,444	400,145
ETHICAL COMM CHRTR SCHOOL	8102-00	2,451,548	463,200
INSTITUTE FOR EXCELLENCE CHARTER	8103-00	—	(66,546)
RIVERBANK CHARTER SCHOOL OF EXCEL	8106-00	1,179,433	133,598
VINELAND PUBLIC CHARTER SCHOOL	8107-00	1,651,774	308,659
COMMUNITY CH SCHOOL OF PATTERSON	8109-00	5,012,538	1,070,097
RENAISSANCE REG LEADERSHIP CHARTER	8111-00	—	(32,021)
HOBOKEN DUAL LANGUAGE CHARTER	8112-00	2,396,756	555,220
BARACK OBAMA GREEN CHARTER HS	8113-00	956,615	213,344
ACADEMY FOR URBAN LEADERSHIP	8114-00	3,082,350	587,658
HATIKVAH INTERNAT'L ACAD CHARTER	8115-00	2,225,042	411,755
NEWARK LEGACY CHARTER SCHOOL	8118-00	—	(615,962)
M.E.T.S. CHARTER SCHOOL	8120-00	2,948,804	404,996
GREAT OAKS CHARTER SCHOOL	8121-00	7,014,452	2,147,260
PEOPLES PREPARATORY CHARTER	8122-00	1,915,971	616,258
DR LENA EDWARDS ACAD CHARTER	8123-00	2,269,873	281,222
ROSEVILLE COMMUNITY CHARTER	8124-00	2,310,693	360,124
THE KINGDOM CH SCHOOL OF LEADE	8125-00	1,189,700	291,136
MILLVILLE PUBLIC CHARTER SCHOOL	8126-00	1,489,129	382,844
VISIONS ACADEMY CHARTER HS	8127-00	—	(26,478)
JOHN P HOLLAND CHARTER SCHOOL	8128-00	2,285,969	295,363
PASSAIC ARTS & SCIENCE CHARTER SCH	8129-00	5,021,553	1,193,947
KNOWLEDGE A TO Z CHARTER SCHOOL	8151-00	—	(235,936)
THOMAS EDISON ENERGY-SMART CHARTER	8152-00	1,643,949	380,192
NEWARK PREP CHARTER SCHOOL	8153-00	75,462	55,860
BELOVED COMMUNITY CHARTER SCHOOL	8154-00	3,167,005	800,669
BENJAMIN BANNEKER PREP CH SCHOOL	8155-00	1,201,046	191,990
MERIT PREP CHARTER SCHOOL NEWARK	8158-00	20,965	493,191
PAULO FREIRE CHARTER SCHOOL	8160-00	—	113,641
BURCH CHTR SCHOOL OF EXCELLENCE	8161-00	2,903,612	646,043
PHILIP'S ACADEMY CHARTER SCHOOL	8162-00	1,931,295	491,736

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

As of and for year ended June 30, 2019

<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>
PATERSON ARTS AND SCIENCE CHARTER	8163-00	\$ 3,358,086	756,992
CAMDEN COUNTY CHARTER SCHOOL	8164-00	225,196	272,312
SOUTH HUNTERDON REGIONAL SCHOOL	8165-00	22,377,211	1,716,162
HOPE COMMUNITY CHARTER SCHOOL	8166-00	976,827	197,457
COMPASS ACADEMY CHARTER SCHOOL	8167-00	1,598,503	223,364
JERSEY CITY GLOBAL CHARTER SCHOOL	8168-00	1,564,076	408,330
TRENTON STEM TO CIVICS CHARTER	8173-00	2,241,457	479,600
LINK COMMUNITY CHARTER SCHOOL	8174-00	1,815,894	357,140
GREAT FUTURES CHARTER HIGH SCHOOL	8175-00	703,349	298,606
INTERNATIONAL ACADEMY OF TRENTON CHARTER	8176-00	2,117,767	716,122
ATLANTIC CITY COMMUNITY CHARTER	8177-00	1,545,451	469,106
COLLEGE ACHIEVE CENTRAL CHARTER	8181-00	2,478,194	807,743
INTERN.ACAD OF ATLANT.CITY C/S	8182-00	1,772,023	652,405
BRIDGETON PUBLIC CHARTER SCHOOL	8183-00	823,626	239,682
EMPOWERMENT ACADEMY C/S INC.	8185-00	1,687,906	590,794
CRESTHAVEN ACADEMY CHARTER SCHO	8186-00	884,529	248,454
HUDSON ARTS & SCIENCES C/S	8187-00	1,486,197	536,741
PHILIPS ACADEMY C/S OF PATERSON	8188-00	492,653	68,937
LEAD CHARTER SCHOOL	8192-00	3,770	528
COLLEGE ACHIEVE GREAT ASBURY (CHARTER SCHOOL)	8193-00	99,528	13,927
OCEAN ACADEMY CHARTER SCHOOL	8194-00	63,742	8,919
PENSIONERS GROUP	9975-00	—	(64,593)
TOTAL		<u>\$ 41,729,081,045</u>	<u>1,015,664,874</u>

See accompanying independent auditors' report and notes to supplemental schedule of Special Funding Amounts by Employer for the State Health Benefit 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, 2019

(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.