



**STATE OF NEW JERSEY**

Schedule of State of New Jersey's Total Nonemployer OPEB Liability for  
the State Health Benefit Local Education Retired Employees Plan

June 30, 2018

(With Independent Auditors' Report Thereon)

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## Independent Auditors' Report

The Treasurer  
State of New Jersey:

We have audited the accompanying Schedule of State of New Jersey's Total Nonemployer OPEB Liability (the Schedule) of the State Health Benefit Local Education Retired Employees Plan as of June 30, 2018, 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, 2018 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  
November 6, 2019

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

June 30, 2018

<u>Nonemployer</u>	<u>2018</u>
Nonemployer - State of New Jersey	\$ <u>46,110,832,982</u>
Total	\$ <u><u>46,110,832,982</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

### Notes to Schedule of State of New Jersey's Total Nonemployer OPEB Liability for the State Health Benefit Local Education Retired Employees Plan

June 30, 2018

#### (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) benefits 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.

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Notes to Schedule of State of New Jersey's Total Nonemployer OPEB Liability for the  
State Health Benefit Local Education Retired Employees Plan

June 30, 2018

**(3) Total Nonemployer OPEB Liability**

The total nonemployer OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. 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:

Inflation rate	2.50%		
	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary increases:			
Through 2026	1.55 - 4.55%	2.15 - 4.15% based on age	2.10 - 8.98% based on age
Thereafter	2.00 - 5.45%	3.15 - 5.15% based on age	3.10 - 9.98% based on age

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 – June 30, 2015, July 1, 2011 – June 30, 2014, and July 1, 2010 – June 30, 2013 for TPAF, PERS and PFRS, respectively.

100% of all retirees who currently have healthcare coverage are assumed to continue with that coverage. 100% of active members are considered to participate in the Plan upon retirement, having a coverage blend of 85% and 15% in PPO and HMO, respectively.

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State Health Benefit Local Education Retired Employees Plan

June 30, 2018

**(a) Health Care Trend Assumptions**

For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

**(b) Discount rate**

The discount rate for June 30, 2018 was 3.87%. 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.

**(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, 2018, 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:

	<b>June 30, 2018</b>		
	<b>At 1% decrease (2.87%)</b>	<b>At discount rate (3.87%)</b>	<b>At 1% increase (4.87%)</b>
\$	54,512,391,175	46,110,832,982	39,432,461,816

**(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, 2018 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:

	<b>June 30, 2018</b>		
	<b>1% decrease</b>	<b>Healthcare cost trend rate</b>	<b>1% increase</b>
\$	38,113,289,045	46,110,832,982	56,687,891,003



**STATE OF NEW JERSEY**

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, 2018

<b>Employer</b>	<b>Employer number</b>	<b>Total other postemployment benefits obligation attributable to the employer</b>	<b>Employer other postemployment benefits expense and related revenue</b>
FRANKLIN TWP BD OF ED	0110-00	\$ 221,658,545	11,777,333
BERKELEY TWP BD OF ED	0111-00	76,537,468	3,554,213
HAMMONTON TOWN BD OF ED	0112-00	98,927,481	4,678,945
SOUTH BRUNSWICK TWP BD OF ED	0113-00	245,487,534	12,251,145
HAWTHORNE BOROUGH BD OF ED	0114-00	33,644,963	791,670
HAWTHORNE BORO BOE PARAPROFESSIONALS	0114-01	34,363,137	2,366,801
MENDHAM BOROUGH BD OF ED	0115-00	18,740,877	773,071
WEST DEPTFOD TWP BD OF ED	0117-00	101,324,709	3,791,428
BELVIDERE TOWN BD OF ED	0120-00	28,621,932	1,273,755
MOUNT OLIVE TWP BD OF ED	0123-00	158,119,320	6,872,727
PARAMUS BD OF ED	0124-00	136,394,883	6,220,528
SOMERS POINT CITY BD OF ED	0126-00	39,285,304	1,641,252
MIDDLETOWN TOWNSHIP BD OF ED	0127-00	316,780,341	13,523,136
NEWTON TOWN BD OF ED	0129-00	59,675,944	2,330,824
JAMESBURG BOROUGH BD OF ED	0130-00	14,729,549	674,723
PLEASANTVILLE CITY BD OF ED	0145-00	127,117,781	6,313,726
WALL TOWNSHIP BD OF ED	0146-00	150,728,943	7,122,538
DEERFIELD TWP BD OF ED	0147-00	13,897,153	535,480
AVALON BOROUGH BD OF ED	0148-00	7,276,641	216,533
FLEMINGTON-RARITAN BORO BD OF ED	0149-00	96,656,034	4,524,082
PATERSON CITY BD OF ED	0151-00	826,743,031	37,375,604
HOLLAND TOWNSHIP BD OF ED	0152-00	23,501,823	1,035,287
WINSLOW TOWNSHIP BD OF ED	0153-00	188,023,230	6,601,561
MIDDLE TOWNSHIP BD OF ED	0154-00	100,372,674	3,540,198
MIDDLE TOWNSHIP BD OF ED-NONTEACHING	0154-01	402,467	4,180
HALEDON BOROUGH BD OF ED	0155-00	27,631,646	1,645,100
LITTLE FERRY BOROUGH BD OF ED	0156-00	25,586,630	1,264,563
MANSFIELD TOWNSHIP BD OF ED	0157-00	19,701,748	698,193
PASSAIC COUNTY REGIONAL HS BD	0158-00	28,929,936	1,393,376
PASSAIC COUNTY REG HS BOE NONTEACHERS	0158-01	10,151,382	376,642
HOWELL TOWNSHIP BD OF ED	0159-00	246,562,302	10,656,160
DELANCO TOWNSHIP BD OF ED	0163-00	14,190,332	533,486
EVESHAM TWP BD OF ED	0165-00	174,956,560	7,556,446
LOWER CAMDEN COUNTY REG HS	0168-00	17,113,986	(23,057)
RANOCAS VALLEY REGIONAL HS	0169-00	56,118,537	2,567,781
MOUNT HOLLY TOWNSHIP BD OF ED	0170-00	43,172,262	1,534,619
FRANKLIN BOROUGH BD OF ED	0173-00	19,098,178	677,273
FRANKLIN BOROUGH BD OF ED CUSTODIANS	0173-01	1,275,057	20,854
BARRINGTON BOROUGH BD OF ED	0179-00	19,732,133	880,827
HADDONFIELD BOROUGH BD OF ED	0181-00	66,611,223	2,602,578
EAST RUTHERFORD BORO BD OF ED	0185-00	25,699,545	1,230,453
MAYWOOD BOROUGH BD OF ED	0186-00	21,923,173	1,049,354
PROSPECT PARK BOROUGH BD OF ED	0189-00	20,924,713	1,175,611
METUCHEN BORO BD OF ED	0190-00	64,791,146	2,908,981
STAFFORD TOWNSHIP BD OF ED	0191-00	81,620,477	3,811,284
WANAQUE BOROUGH BD OF ED	0192-00	27,224,446	1,389,591
BRICK TWP BD OF ED	0193-00	342,440,607	14,539,657
AUDUBON BOROUGH BD OF ED	0196-00	53,603,023	2,109,165
NEWARK PUBLIC SCHOOLS	0197-00	780,692,066	103,091,482
NEWARK CITY BD OF ED	0197-03	705,057,327	(52,296,335)

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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, 2018

<b>Employer</b>	<b>Employer number</b>	<b>Total other postemployment benefits obligation attributable to the employer</b>	<b>Employer other postemployment benefits expense and related revenue</b>
RIVERSIDE TOWNSHIP BD OF ED	0198-00	\$ 43,643,796	1,857,299
ATLANTIC HIGHLANDS BOROUGH BD OF ED	0199-00	12,056,933	486,139
WEST LONG BRANCH BOROUGH BD OF ED	0202-00	20,153,801	893,492
WAYNE TOWNSHIP BD OF ED	0203-00	262,765,656	12,853,365
LEONIA BOROUGH BD OF ED	0223-00	51,540,796	2,684,654
GLASSBORO BOROUGH BD OF ED	0224-00	86,893,278	3,281,749
MARGATE CITY BD OF ED	0225-00	24,655,721	1,022,621
RUNNEMEDE BOROUGH BD OF ED	0226-00	32,519,434	1,164,380
TEWKSBURY TOWNSHIP BD OF ED	0227-00	21,476,975	773,725
OAKLYN BOROUGH BD OF ED	0228-00	15,346,163	411,020
HOLMDEL TOWNSHIP BD OF ED	0229-00	100,883,111	4,572,676
HO HO KUS BOROUGH BD OF ED	0230-00	16,655,354	861,488
VINELAND CITY BD OF ED	0231-00	433,673,614	17,001,775
LINCOLN PARK BOROUGH BD OF ED	0232-00	28,484,330	1,196,021
MERCHANTVILLE BOROUGH BD OF ED	0233-00	10,474,857	315,324
NORTH CALDWELL TOWNSHIP BD OF ED	0234-00	19,737,394	1,036,881
WEST NEW YORK TOWN BD OF ED	0235-00	202,541,503	10,771,104
UNION CITY BD OF ED	0236-00	325,831,178	16,516,648
MIDLAND PARK BOROUGH BD OF ED	0237-00	37,316,159	1,768,151
OCEAN CITY BD OF ED	0238-00	93,601,253	3,289,865
RAHWAY CITY BD OF ED	0239-00	112,962,151	5,532,009
RAHWAY CITY BD OF ED TEACHERS	0239-01	834,934	(11,475)
JEFFERSON TOWNSHIP BD OF ED	0240-00	117,307,755	5,088,275
SCOTCH PLAINS FANWOOD BD OF ED	0241-00	156,068,309	7,459,222
WASHINGTON TOWNSHIP BD OF ED	0242-00	323,756,099	11,801,946
BLOOMINGDALE BOROUGH BD OF ED	0243-00	20,702,127	862,402
WEEHAWKEN TOWNSHIP BD OF ED	0244-00	38,878,361	1,848,794
RIVERTON BOROUGH BD OF ED	0252-00	10,433,407	436,965
MOORESTOWN TOWNSHIP BD OF ED	0264-00	123,051,532	5,898,740
MOORESTOWN TOWNSHIP BD OF ED	0264-01	3,962,160	(54,544)
PEMBERTON TOWNSHIP BD OF ED	0265-00	257,842,473	9,440,121
WALLINGTON BOROUGH BD OF ED	0266-00	30,485,646	1,271,731
MAPLE SHADE TOWNSHIP BD OF ED	0267-00	72,479,972	2,947,951
LINDENWOLD BOROUGH BD OF ED	0268-00	82,145,383	3,844,239
CHERRY HILL TOWNSHIP BD OF ED	0269-00	373,174,542	15,109,214
NETCONG BOROUGH BD OF ED	0270-00	8,637,950	256,475
MANTUA TOWNSHIP BD OF ED	0271-00	45,083,614	1,864,531
BERLIN BOROUGH BD OF ED	0272-00	26,328,134	1,005,745
BOUND BROOK BOROUGH BD OF ED	0273-00	40,161,710	2,439,035
PERTH AMBOY CITY BD OF ED	0275-00	327,034,046	17,114,067
HAMBURG BOROUGH BD OF ED	0285-00	11,512,073	436,893
OAKLAND BOROUGH BD OF ED	0289-00	52,197,370	2,099,972
HIGHLAND PARK BOROUGH BD OF ED	0291-00	52,649,323	2,620,422
HIGHLAND PARK BOROUGH BD OF ED	0291-01	175,255	1,116
JACKSON TOWNSHIP BD OF ED	0292-00	301,422,909	13,831,939
ELK TWP BD OF ED	0293-00	13,141,551	495,551
GLEN ROCK BOROUGH BD OF ED	0295-00	65,237,774	3,228,277
HOPEWELL TOWNSHIP BD OF ED	0297-00	18,492,029	521,479
ALPINE BOROUGH BD OF ED	0298-00	7,531,783	396,368
CAMDEN CITY BD OF ED	0299-00	568,302,947	13,793,707

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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, 2018

<b>Employer</b>	<b>Employer number</b>	<b>Total other postemployment benefits obligation attributable to the employer</b>	<b>Employer other postemployment benefits expense and related revenue</b>
MORRIS PLAINS BOROUGH BD OF ED	0303-00	\$ 20,089,134	912,003
WYCKOFF TOWNSHIP BD OF ED	0304-00	60,022,848	3,047,918
CRESSKILL BOROUGH BD OF ED	0305-00	44,199,851	2,318,218
EAST WINDSOR REG SCHOOL DIST	0306-00	164,014,658	6,452,827
HASBROUCK HEIGHTS BORO BD OF ED	0307-00	48,372,930	2,661,544
NORTH HALEDON BOROUGH BD OF ED	0308-00	18,817,799	895,287
DUNELLEN BOROUGH BD OF ED	0310-00	29,844,314	1,691,848
OGDENSBURG BOROUGH BD OF ED	0311-00	10,184,197	365,144
WESTVILLE BOROUGH BD OF ED	0312-00	13,536,334	435,859
RIVER VALE TOWNSHIP BD OF ED	0313-00	36,980,257	1,738,335
OCEAN TOWNSHIP BD OF ED	0315-00	155,998,498	6,518,977
EDGEWATER BOROUGH BD OF ED	0316-00	15,412,014	1,077,643
MONROE TOWNSHIP BD OF ED	0317-00	155,131,421	7,635,923
SOUTH RIVER BOROUGH BD OF ED	0318-00	53,815,934	2,300,302
LONGPORT BOROUGH BD OF ED	0322-00	—	11,702
BRIDGEWATER RARITAN BD OF ED	0324-00	270,194,252	12,966,665
SPOTSWOOD BOROUGH BD OF ED	0325-00	48,203,249	2,183,409
CLAYTON BOROUGH BD OF ED	0326-00	38,853,854	1,695,231
PENNSVILLE TOWNSHIP BD OF ED	0327-00	76,819,094	3,138,924
LONG BEACH ISLAND BD OF ED	0330-00	16,365,108	567,033
UPPER DEERFIELD TWP BD OF ED	0332-00	36,645,723	1,502,642
CLIFFSIDE PARK BORO BD OF ED	0334-00	67,464,281	3,125,269
FLORENCE TOWNSHIP BD OF ED	0335-00	54,211,519	1,961,835
LONG HILL TOWNSHIP BD OF ED	0338-00	27,014,461	1,048,123
HARRISON TOWNSHIP BD OF ED	0341-00	36,839,453	2,072,307
VERNON TOWNSHIP BD OF ED	0347-00	142,201,166	4,622,688
CORBIN CITY BD OF ED	0568-00	41,902	(5,626)
EGG HARBOR TOWNSHIP BD OF ED	0569-00	241,842,377	12,248,051
ESTELL MANOR CITY BD OF ED	0570-00	6,894,075	84,224
FOLSOM BOROUGH BD OF ED	0571-00	13,824,328	708,674
GALLOWAY TOWNSHIP BD OF ED	0572-00	118,828,070	5,333,071
HAMILTON TOWNSHIP BD OF ED	0573-00	94,748,363	4,700,081
LINWOOD CITY BD OF ED	0574-00	34,573,061	1,560,973
MULLICA TOWNSHIP BD OF ED	0575-00	29,920,308	1,323,256
PORT REPUBLIC CITY BD OF ED	0576-00	6,274,660	182,858
WEYMOUTH TOWNSHIP BD OF ED	0577-00	6,778,721	179,777
ALLENDALE BOROUGH BD OF ED	0578-00	25,491,507	1,093,646
CARLSTADT BOROUGH BD OF ED	0579-00	16,889,080	730,575
CLOSTER BOROUGH BD OF ED	0580-00	29,770,268	1,483,054
DEMAREST BOROUGH BD OF ED	0581-00	21,338,746	1,090,199
EMERSON BOROUGH BD OF ED	0582-00	33,572,326	1,715,002
ENGLEWOOD CLIFFS BORO BD OF ED	0583-00	20,603,730	1,015,167
FRANKLIN LAKES BORO BD OF ED	0584-00	45,876,405	2,502,529
HARRINGTON PARK BORO BD OF ED	0585-00	19,258,199	1,166,482
HAWORTH BOROUGH BD OF ED	0586-00	13,138,717	592,598
MAHWAH TOWNSHIP BD OF ED	0587-00	97,792,542	4,351,850
MONTVALE BOROUGH BD OF ED	0588-00	29,997,423	1,369,373
MOONACHIE BOROUGH BD OF ED	0589-00	9,759,139	333,780
NORTHERN VALLEY REGIONAL HS BOE	0590-00	84,411,602	4,037,308
NORTHERN VALLEY REGIONAL HS BOE	0590-01	19,156,875	1,774,186

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for the State Health Benefits Local Education Retired Employees Plan (Unaudited)

As of and for year ended June 30, 2018

<b>Employer</b>	<b>Employer number</b>	<b>Total other postemployment benefits obligation attributable to the employer</b>	<b>Employer other postemployment benefits expense and related revenue</b>
NORTHVALE BOROUGH BD OF ED	0591-00	\$ 15,924,004	785,664
NORWOOD BOROUGH BD OF ED	0592-00	17,190,663	731,143
OLD TAPPAN BOROUGH BD OF ED	0593-00	20,586,726	986,878
PASCACK VALLEY REGIONAL HS BOE	0594-00	71,442,918	3,247,198
ROCKLEIGH BORO BD OF ED	0595-00	105,206	13,087
SADDLE RIVER BOROUGH BD OF ED	0596-00	8,413,611	396,802
SADDLE BROOK TOWNSHIP BD OF ED	0597-00	59,066,826	2,677,180
UPPER SADDLE RIVER BORO BOE	0599-00	40,006,919	2,060,725
WALDWICK BOROUGH BD OF ED	0600-00	54,452,829	2,570,093
WOODCLIFF LAKE BOROUGH BD OF ED	0601-00	20,814,520	993,745
BASS RIVER TOWNSHIP BD OF ED	0602-00	6,629,289	268,171
BURLINGTON TOWNSHIP BD OF ED	0603-00	99,803,736	4,842,082
CHESTERFIELD TOWNSHIP BD OF ED	0604-00	14,923,965	776,845
CINNAMINSON TOWNSHIP BD OF ED	0605-00	86,515,675	4,373,542
DELTRAN TOWNSHIP BD OF ED	0606-00	83,194,173	3,564,852
EASTAMPTON TOWNSHIP BD OF ED	0607-00	20,268,460	968,387
EDGEWATER PARK TWP BD OF ED	0608-00	34,898,410	1,378,669
HAINESPORT TOWNSHIP BD OF ED	0610-00	18,843,111	798,260
LUMBERTON TOWNSHIP BD OF ED	0611-00	49,136,472	2,139,543
MEDFORD TOWNSHIP BD OF ED	0612-00	97,301,442	3,571,412
MEDFORD LAKES BOROUGH BD OF ED	0613-00	17,240,252	604,372
MOUNT LAUREL TWP BD OF ED	0614-00	140,716,855	6,805,513
NEW HANOVER TOWNSHIP BD OF ED	0615-00	5,973,733	307,254
NORTH HANOVER TWP BD OF ED	0616-00	54,837,750	2,392,955
PEMBERTON BOROUGH BD OF ED	0617-00	838,795	6,604
SHAMONG TOWNSHIP BD OF ED	0618-00	34,144,506	1,120,765
SOUTHAMPTON TWP BD OF ED	0619-00	28,716,785	998,945
SPRINGFIELD TOWNSHIP BD OF ED	0620-00	11,462,721	383,158
TABERNACLE TOWNSHIP BD OF ED	0621-00	39,145,256	1,084,641
WASHINGTON TOWNSHIP BD OF ED	0622-00	2,678,464	(71,465)
WESTAMPTON TOWNSHIP BD OF ED	0623-00	28,509,685	1,400,697
WILLINGBORO TWP BD OF ED	0624-00	158,549,300	5,688,940
WOODLAND TOWNSHIP BD OF ED	0625-00	6,870,858	265,988
BERLIN TOWNSHIP BD OF ED	0627-00	25,789,211	1,079,756
BROOKLAWN BORO BD OF ED	0628-00	9,602,613	536,962
CHESILHURST BOROUGH BD OF ED	0629-00	1,780,934	(5,227)
CLEMENTON BOROUGH BD OF ED	0630-00	19,116,727	628,265
GIBBSBORO BOROUGH BD OF ED	0631-00	10,163,159	418,341
GLOUCESTER TOWNSHIP BD OF ED	0632-00	252,350,784	8,781,206
HADDON HEIGHTS BORO BD OF ED	0633-00	43,636,198	1,675,014
LAUREL SPRINGS BORO BD OF ED	0635-00	5,186,997	188,002
LAWN SIDE BOROUGH BD OF ED	0636-00	9,252,089	546,673
MAGNOLIA BOROUGH BD OF ED	0637-00	13,377,910	616,922
MOUNT EPHRAIM BORO BD OF ED	0638-00	15,875,662	772,221
PENNSAUKEN TOWNSHIP BD OF ED	0639-00	197,265,020	7,977,926
PINE HILL BOROUGH BD OF ED	0640-00	77,928,594	3,015,072
SOMERDALE BOROUGH BD OF ED	0642-00	14,628,766	684,881
STRATFORD BOROUGH BD OF ED	0643-00	29,543,568	1,346,268
VOORHEES TOWNSHIP BD OF ED	0645-00	104,118,185	3,749,483
WATERFORD TOWNSHIP BD OF ED	0646-00	39,029,953	1,291,255

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<b>Employer</b>	<b>Employer number</b>	<b>Total other postemployment benefits obligation attributable to the employer</b>	<b>Employer other postemployment benefits expense and related revenue</b>
CAPE MAY CITY BD OF ED	0647-00	\$ 8,298,594	295,465
DENNIS TOWNSHIP BD OF ED	0648-00	26,419,628	1,133,934
LOWER TOWNSHIP BD OF ED	0649-00	72,986,748	2,247,930
SEA ISLE CITY BD OF ED	0650-00	3,482,936	(83,882)
STONE HARBOR BORO BD OF ED	0651-00	4,147,928	126,189
UPPER TOWNSHIP BD OF ED	0652-00	50,922,094	2,063,023
WEST CAPE MAY BORO BD OF ED	0653-00	2,149,566	122,629
WOODBINE BOROUGH BD OF ED	0655-00	6,813,964	267,877
COMMERCIAL TOWNSHIP BD OF ED	0656-00	16,947,972	782,256
DOWNE TOWNSHIP BD OF ED	0657-00	9,097,964	345,437
FAIRFIELD TOWNSHIP BD OF ED	0658-00	21,322,321	957,902
GREENWICH TOWNSHIP BD OF ED	0659-00	4,129,525	91,609
LAWRENCE TOWNSHIP BD OF ED	0660-00	13,354,677	679,236
MAURICE RIVER TWP BD OF ED	0661-00	15,781,638	571,055
SHILOH BOROUGH BD OF ED	0662-00	948,297	(20,124)
STOW CREEK TOWNSHIP BD OF ED	0663-00	4,980,423	245,988
CEDAR GROVE TOWNSHIP BD OF ED	0664-00	44,909,996	2,035,567
ROSELAND BOROUGH BD OF ED	0665-00	12,440,259	460,237
VERONA BOROUGH BD OF ED	0666-00	62,973,465	2,631,731
ESSEX COUNTY VOCATIONAL SCH BOE	0667-00	62,817,456	2,744,962
DEPTFORD TWP BD OF ED	0668-00	146,159,044	6,755,215
EAST GREENWICH TWP BD OF ED	0669-00	29,973,473	1,551,099
FRANKLIN TOWNSHIP BD OF ED	0670-00	52,683,862	2,101,066
GREENWICH TOWNSHIP BD OF ED	0671-00	23,253,377	997,094
LOGAN TOWNSHIP BD OF ED	0672-00	31,360,421	1,320,594
NATIONAL PARK BOROUGH BD OF ED	0673-00	10,824,591	449,705
NEWFIELD BOROUGH BD OF ED	0674-00	196,721	8,336
PAULSBORO BOROUGH BD OF ED	0675-00	49,256,327	1,816,027
PITMAN BOROUGH BD OF ED	0676-00	68,442,370	2,703,022
SOUTH HARRISON BORO BD OF ED	0677-00	10,331,681	424,710
SWEDESBORO WOOLWICH BD OF ED	0678-00	32,876,377	2,321,349
WENONAH BOROUGH BD OF ED	0679-00	6,783,687	310,206
WOODBURY HEIGHTS BORO BD OF ED	0680-00	8,999,606	371,912
EAST NEWARK BOROUGH BD OF ED	0681-00	4,462,457	324,301
GUTTENBERG TOWN BD OF ED	0682-00	19,414,214	1,041,128
JERSEY CITY BD OF ED	0683-00	1,145,213,526	48,944,099
ALEXANDRIA TOWNSHIP BD OF ED	0684-00	18,940,372	727,776
BETHLEHEM TOWNSHIP BD OF ED	0685-00	19,036,892	733,807
BLOOMSBURY BOROUGH BD OF ED	0686-00	5,491,554	202,403
CALIFON BOROUGH BD OF ED	0687-00	5,002,434	157,546
CLINTON TOWN BD OF ED	0688-00	17,178,291	709,693
CLINTON TOWNSHIP BD OF ED	0689-00	48,957,232	2,392,355
DELAWARE TOWNSHIP BD OF ED	0690-00	18,665,700	542,048
EAST AMWELL TOWNSHIP BD OF ED	0691-00	17,278,116	587,699
FRANKLIN TOWNSHIP BD OF ED	0692-00	9,419,302	310,894
FRENCHTOWN BOROUGH BD OF ED	0693-00	5,210,500	162,844
HAMPTON BOROUGH BD OF ED	0695-00	5,658,467	186,542
HIGH BRIDGE BOROUGH BD OF ED	0696-00	17,349,941	657,937
KINGWOOD TOWNSHIP BD OF ED	0697-00	14,308,755	567,250
LAMBERTVILLE CITY BD OF ED	0698-00	3,457,113	39,601

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<b>Employer</b>	<b>Employer number</b>	<b>Total other postemployment benefits obligation attributable to the employer</b>	<b>Employer other postemployment benefits expense and related revenue</b>
LEBANON BOROUGH BD OF ED	0699-00	\$ 3,957,720	120,743
MILFORD BOROUGH BD OF ED	0700-00	4,032,614	151,908
NORTH HUNTERDON VOORHEES REG HS	0701-00	91,987,991	3,765,635
READINGTON TOWNSHIP BD OF ED	0702-00	59,173,393	2,749,178
STOCKTON BOROUGH BD OF ED	0703-00	416,729	(7,705)
UNION TOWNSHIP BD OF ED	0704-00	17,897,426	715,796
WEST AMWELL TOWNSHIP BD OF ED	0705-00	3,311,671	74,914
LEBANON TOWNSHIP BD OF ED	0706-00	27,497,436	1,049,370
ROBBINSVILLE TOWNSHIP BD OF ED	0708-00	51,839,721	3,574,360
CRANBURY TOWNSHIP BD OF ED	0710-00	19,249,857	1,018,895
EAST BRUNSWICK TWP BD OF ED	0711-00	271,308,212	12,283,044
OLD BRIDGE TOWNSHIP BD OF ED	0713-00	284,049,883	12,832,198
MILLTOWN BOROUGH BD OF ED	0714-00	20,845,479	983,714
MONROE TOWNSHIP BD OF ED	0715-00	159,615,464	9,217,681
NORTH BRUNSWICK CITY BD OF ED	0716-00	170,472,726	8,561,337
PISCATAWAY TOWNSHIP BD OF ED	0717-00	214,148,862	9,592,427
SOUTH AMBOY CITY BD OF ED	0719-00	35,009,565	1,410,753
SOUTH PLAINFIELD BD OF ED	0720-00	107,220,622	4,669,126
WOODBRIIDGE TOWNSHIP BD OF ED	0721-00	407,412,687	17,788,792
COLTS NECK TOWNSHIP BD OF ED	0722-00	46,811,995	2,312,769
FAIR HAVEN BOROUGH BD OF ED	0723-00	28,909,925	1,668,014
FARMINGDALE BORO BD OF ED	0724-00	4,877,011	255,652
FARMINGDALE BORO BD OF ED ADMIN	0724-01	1,079,384	24,590
FREEHOLD TOWNSHIP BD OF ED	0725-00	140,075,058	6,955,897
LITTLE SILVER BOROUGH BD OF ED	0727-00	26,939,868	1,491,764
MARLBORO TOWNSHIP BD OF ED	0729-00	144,683,978	6,719,314
MARLBORO TWP BOE BUS DRIVERS & ASSTS	0729-01	14,388,419	808,710
MILLSTONE TOWNSHIP BD OF ED	0730-00	44,330,902	2,214,693
NEPTUNE CITY BD OF ED	0731-00	11,680,035	301,065
HAZLET TOWNSHIP BD OF ED	0732-00	102,065,608	4,206,338
ROOSEVELT BOROUGH BD OF ED	0733-00	2,555,958	160,677
SHREWSBURY BOROUGH BD OF ED	0735-00	15,374,151	788,079
UNION BEACH BOROUGH BD OF ED	0738-00	29,745,012	1,069,849
BOONTON TOWNSHIP BD OF ED	0739-00	15,446,405	760,870
CHATHAM TOWNSHIP BD OF ED	0740-00	4,832,537	397,002
CHESTER TOWNSHIP BD OF ED	0741-00	38,703,743	1,803,102
EAST HANOVER TOWNSHIP BD OF ED	0742-00	37,464,800	1,532,605
EAST HANOVER TWP BOE (BUS DRIVERS)	0742-01	119,021	(4,479)
HANOVER TOWNSHIP BD OF ED	0743-00	57,258,057	2,554,336
KINNELON BOROUGH BD OF ED	0744-00	63,972,758	2,732,168
MENDHAM TOWNSHIP BD OF ED	0745-00	25,394,505	1,237,568
MINE HILL TOWNSHIP BD OF ED	0746-00	9,669,067	514,568
MONTVILLE TWP BD OF ED	0747-00	117,074,018	6,156,673
MOUNT ARLINGTON BORO BD OF ED	0748-00	12,861,354	669,403
PEQUANNOCK TOWNSHIP BD OF ED	0749-00	73,141,519	3,071,732
RANDOLPH TOWNSHIP BD OF ED	0750-00	156,122,058	7,016,852
RIVERDALE BOROUGH BD OF ED	0751-00	7,124,657	388,534
ROXBURY TOWNSHIP BD OF ED	0752-00	144,906,448	5,697,774
BAY HEAD BOROUGH BD OF ED	0754-00	5,666,444	286,795
BEACH HAVEN BOROUGH BD OF ED	0755-00	3,480,799	106,639

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<b>Employer</b>	<b>Employer number</b>	<b>Total other postemployment benefits obligation attributable to the employer</b>	<b>Employer other postemployment benefits expense and related revenue</b>
EAGLESWOOD TOWNSHIP BD OF ED	0756-00	\$ 6,366,143	282,947
ISLAND HEIGHTS BORO BD OF ED	0758-00	4,509,738	163,812
LACEY TOWNSHIP BD OF ED	0759-00	164,645,876	6,508,017
LAKEHURST BOROUGH BD OF ED	0760-00	16,438,483	598,130
LITTLE EGG HARBOR TWP BD OF ED	0761-00	64,667,401	2,777,733
MANCHESTER TOWNSHIP BD OF ED	0762-00	130,117,964	5,556,142
OCEAN TOWNSHIP BD OF ED	0763-00	23,584,072	1,133,956
PLUMSTED TOWNSHIP BD OF ED	0764-00	43,292,984	2,490,847
TUCKERTON BOROUGH BD OF ED	0765-00	11,032,828	587,288
BARNEGAT TOWNSHIP BD OF ED	0766-00	92,747,811	4,813,374
LITTLE FALLS TOWNSHIP BD OF ED	0767-00	25,863,315	1,243,783
RINGWOOD BOROUGH BD OF ED	0768-00	49,925,595	2,024,380
TOTOWA BOROUGH BD OF ED	0769-00	26,555,715	1,128,369
WEST MILFORD TOWNSHIP BD OF ED	0770-00	155,420,535	5,875,231
WOODLAND PARK BD OF ED	0771-00	30,139,488	1,375,546
ALLOWAY TOWNSHIP BD OF ED	0772-00	15,596,900	701,417
ELMER BORO BD OF ED	0773-00	1,959,337	31,774
EL SINBORO TOWNSHIP BD OF ED	0774-00	4,269,076	285,973
LOWER ALLOWAYS CREEK TWP BD OF ED	0775-00	11,603,756	352,510
MANNINGTON TOWNSHIP BD OF ED	0776-00	7,288,140	227,691
OLDMANS TOWNSHIP BD OF ED	0777-00	9,230,073	344,989
PENNS GROVE CARNEYS POINT REG HS	0778-00	85,633,301	3,758,697
PITTS GROVE TOWNSHIP BD OF ED	0779-00	53,035,198	1,981,816
PITTS GROVE TWP BD OF ED NON TEACHERS	0779-01	10,806,300	458,144
QUINTON TOWNSHIP BD OF ED	0780-00	13,462,835	543,066
UPPER PITTS GROVE TWP BD OF ED	0781-00	13,336,932	479,877
BEDMINSTER TOWNSHIP BD OF ED	0782-00	19,187,684	971,932
BERNARDS TWP BD OF ED	0783-00	131,465,904	8,258,828
BRANCHBURG TOWNSHIP BD OF ED	0784-00	60,083,990	2,580,974
GREEN BROOK TOWNSHIP BD OF ED	0786-00	27,519,389	1,780,885
HILLSBOROUGH TWP BD OF ED	0787-00	217,640,391	9,956,494
MILLSTONE BOROUGH BD OF ED	0788-00	95,134	649
MONTGOMERY TOWNSHIP BD OF ED	0789-00	120,981,415	6,657,293
SOUTH BOUND BROOK BORO BD OF ED	0792-00	14,101,253	673,377
WARREN TOWNSHIP BD OF ED	0793-00	71,925,707	3,149,378
WATCHUNG BOROUGH BD OF ED	0794-00	17,217,862	875,041
BYRAM TOWNSHIP BD OF ED	0797-00	30,169,840	1,319,181
FRANKFORD TOWNSHIP BD OF ED	0798-00	26,432,782	822,268
FREDON TOWNSHIP BD OF ED	0799-00	9,391,217	502,491
GREEN TOWNSHIP BD OF ED	0800-00	14,247,062	584,706
HAMPTON TOWNSHIP BD OF ED	0801-00	15,091,842	493,358
HARDYSTON TOWNSHIP BD OF ED	0802-00	23,541,882	956,598
HOPATCONG BOROUGH BD OF ED	0803-00	82,220,722	3,218,369
LAFAYETTE TOWNSHIP BD OF ED	0804-00	9,562,009	345,332
MONTAGUE TOWNSHIP BD OF ED	0805-00	11,481,516	436,082
SANDYSTON WALPACK CONSOL SCH DIST	0806-00	7,591,942	276,555
SPARTA TOWNSHIP BD OF ED	0807-00	110,508,100	5,241,891
STANHOPE BOROUGH BD OF ED	0808-00	9,717,558	428,817
STILLWATER TOWNSHIP BD OF ED	0809-00	16,089,562	549,212
WINFIELD TOWNSHIP BD OF ED	0812-00	5,555,693	167,883

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<b>Employer</b>	<b>Employer number</b>	<b>Total other postemployment benefits obligation attributable to the employer</b>	<b>Employer other postemployment benefits expense and related revenue</b>
ALLAMUCHY TOWNSHIP BD OF ED	0813-00	\$ 12,379,953	711,449
ALPHA BOROUGH BD OF ED	0814-00	10,786,602	361,461
BLAIRSTOWN TWP BD OF ED	0815-00	22,334,141	819,412
FRANKLIN TOWNSHIP BD OF ED	0816-00	12,990,133	692,213
FRELINGHUYSEN TWP BD OF ED	0817-00	5,207,922	143,694
GREENWICH TOWNSHIP BD OF ED	0818-00	21,823,916	1,173,029
HARMONY TOWNSHIP BD OF ED	0820-00	10,885,368	456,041
HOPE TOWNSHIP BD OF ED	0821-00	7,079,423	385,544
KNOWLTON TWP BD OF ED	0822-00	10,788,238	365,386
LOPATCONG TOWNSHIP BD OF ED	0824-00	23,109,631	895,021
MANSFIELD TOWNSHIP BD OF ED	0825-00	20,947,273	818,291
OXFORD TOWNSHIP BD OF ED	0826-00	9,807,448	538,471
POHATCONG TOWNSHIP BD OF ED	0828-00	13,924,249	501,235
WASHINGTON TOWNSHIP BD OF ED	0829-00	21,353,835	961,204
WHITE TOWNSHIP BD OF ED	0830-00	14,513,821	533,647
HUNTERDON CENTRAL HS BD OF ED	0831-00	99,417,053	4,450,466
HANOVER PARK REG HS DIST BOE	0832-00	53,554,210	2,525,991
RAMAPO INDIAN HILLS REG HS	0833-00	74,328,191	3,343,235
BELLMAWR BOROUGH BD OF ED	0834-00	32,800,166	1,232,988
ABSECON CITY BD OF ED	1017-00	27,853,457	1,005,438
ATLANTIC CITY BD OF ED	1018-00	235,166,692	11,008,028
BRIGANTINE CITY BD OF ED	1019-00	31,783,782	1,265,467
EGG HARBOR CITY BD OF ED	1020-00	19,445,774	788,410
NORTHFIELD CITY BD OF ED	1021-00	31,124,777	1,249,212
VENTNOR CITY BD OF ED	1022-00	27,720,727	1,065,357
ATLANTIC COUNTY VOC TECH SCHOOL	1023-00	26,844,848	1,669,588
BERGENFIELD BOROUGH BD OF ED	1024-00	103,100,562	4,273,711
BERGENFIELD BOROUGH BD OF ED	1024-01	287,167	1,925
BOGOTA BOROUGH BD OF ED	1025-00	27,541,026	1,344,051
DUMONT BOROUGH BD OF ED	1026-00	77,347,607	3,122,231
ELMWOOD PARK BOROUGH BD OF ED	1027-00	48,045,330	2,787,518
ENGLEWOOD CITY BD OF ED	1028-00	76,743,952	3,919,876
FAIR LAWN BOROUGH BD OF ED	1029-00	160,487,137	7,297,774
FAIRVIEW BOROUGH BD OF ED	1030-00	28,320,348	1,485,301
FORT LEE BOROUGH BD OF ED	1031-00	97,373,159	5,061,641
GARFIELD CITY BD OF ED	1032-00	141,004,275	8,935,301
HACKENSACK CITY BD OF ED	1033-00	163,344,104	7,985,592
HILLSDALE BOROUGH BD OF ED	1034-00	39,173,125	1,912,998
LODI BD OF ED	1035-00	86,679,818	3,720,934
NEW MILFORD BOROUGH BD OF ED	1036-00	54,696,566	3,115,773
NEW MILFORD BOROUGH BD OF ED	1037-00	42,864,268	2,167,209
ORADELL BD OF ED	1038-00	18,894,753	895,592
PALISADES PARK BORO BD OF ED	1039-00	41,853,070	2,257,021
PARK RIDGE BOROUGH BD OF ED	1040-00	44,225,845	2,091,295
RAMSEY BOROUGH BD OF ED	1041-00	94,555,048	4,754,709
RIDGEFIELD BOROUGH BD OF ED	1042-00	64,379,685	3,804,596
RIDGEWOOD VILLAGE BD OF ED	1043-00	150,799,185	6,834,192
RIVER EDGE BOROUGH BD OF ED	1044-00	30,045,672	1,835,857
ROCHELLE PARK TWP BD OF ED	1045-00	14,153,259	691,318
RUTHERFORD BOROUGH BD OF ED	1046-00	70,453,471	3,450,624



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SOUTH HACKENSACK TWP BD OF ED	1047-00	\$ 8,464,899	451,113
TEANECK TOWNSHIP BD OF ED	1048-00	135,031,378	5,517,662
TENAFLY BOROUGH BD OF ED	1049-00	100,190,701	4,995,021
WOOD-RIDGE BOROUGH BD OF ED	1050-00	30,350,052	1,492,858
BERGEN COUNTY VOC-TECH SCHOOL	1052-00	96,580,693	4,757,171
BURLINGTON CITY BD OF ED	1053-00	68,833,809	3,147,510
PALMYRA BOROUGH BD OF ED	1054-00	33,875,986	1,353,893
COLLINGSWOOD BOROUGH BD OF ED	1055-00	72,556,077	3,016,074
GLOUCESTER CITY BD OF ED	1056-00	87,947,821	3,779,480
HADDON TOWNSHIP BD OF ED	1057-00	72,286,641	2,832,052
WOODLYNNE BOROUGH BD OF ED	1058-00	11,387,858	504,166
CAMDEN COUNTY TECHNICAL SCHOOL	1059-00	84,311,204	2,767,054
NORTH WILDWOOD CITY BD OF ED	1060-00	16,964,170	686,335
WILDWOOD CITY BD OF ED	1061-00	41,178,773	1,638,672
WILDWOOD CREST BORO BD OF ED	1062-00	13,705,410	499,311
CAPE MAY CO TECHNICAL SCH DIST	1063-00	25,726,447	1,313,229
BRIDGETON CITY BD OF ED	1064-00	190,711,516	9,333,096
MILLVILLE CITY BD OF ED	1065-00	231,140,655	9,147,161
BELLEVILLE TOWN BD OF ED	1066-00	125,579,264	4,943,205
BLOOMFIELD TWP BD OF ED	1067-00	164,226,320	7,976,784
CALDWELL-WEST CALDWELL BD OF ED	1068-00	79,033,940	3,848,368
EAST ORANGE CITY BD OF ED	1069-00	347,210,344	17,235,679
ESSEX FIELDS TOWNSHIP BD OF ED	1070-00	6,695,613	378,641
GLEN RIDGE BOROUGH BD OF ED	1071-00	49,136,625	2,651,856
IRVINGTON TOWN BD OF ED	1072-00	211,513,422	13,401,545
LIVINGSTON BD OF ED	1073-00	169,878,676	7,986,172
MILLBURN TOWNSHIP BD OF ED	1074-00	133,409,417	7,114,857
MONTCLAIR TOWNSHIP BD OF ED	1075-00	200,070,635	9,342,978
NUTLEY TOWN BD OF ED	1076-00	122,432,675	5,562,288
ORANGE CITY BD OF ED	1077-00	125,173,847	7,832,028
SOUTH ORANGE & MAPLEWOOD BOE	1078-00	160,868,795	7,968,794
WEST ORANGE TOWNSHIP BD OF ED	1079-00	214,615,943	12,143,785
WOODBURY CITY BD OF ED	1080-00	53,608,695	2,279,421
BAYONNE CITY BD OF ED	1081-00	240,723,538	12,024,275
HARRISON TOWN BD OF ED	1082-00	56,142,035	2,838,066
HOBOKEN CITY BD OF ED	1083-00	101,325,773	3,652,482
NORTH BERGEN TWP BD OF ED	1084-00	186,170,673	9,162,749
SECAUCUS TOWN BD OF ED	1085-00	58,966,397	2,609,830
EWING TOWNSHIP BD OF ED	1086-00	131,154,442	5,697,773
HAMILTON TOWNSHIP BD OF ED	1087-00	412,156,727	16,400,572
LAWRENCE TOWNSHIP BD OF ED	1088-00	131,902,446	5,862,045
CARTERET BD OF ED	1091-00	99,644,806	4,655,412
MIDDLESEX BOROUGH BD OF ED	1092-00	67,246,040	3,006,507
NEW BRUNSWICK CITY BD OF ED	1093-00	250,307,147	14,236,554
EDISON TWP BD OF ED	1094-00	411,033,110	19,529,221
SAYREVILLE BOROUGH BD OF ED	1095-00	159,743,603	8,360,546
MIDDLESEX COUNTY VOC TECH SCHOOL	1096-00	85,463,086	1,871,346
ASBURY PARK CITY BD OF ED	1098-00	127,037,749	4,949,552
AVON-BY-THE-SEA BORO BD OF ED	1099-00	6,834,533	428,471
BELMAR BOROUGH BD OF ED	1100-00	20,406,686	833,305

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BRADLEY BEACH BOROUGH BD OF ED	1101-00	\$ 12,387,259	606,539
BRIELLE BOROUGH BD OF ED	1102-00	18,374,688	743,220
DEAL BOROUGH BD OF ED	1103-00	4,218,055	220,960
EATONTOWN BOROUGH BD OF ED	1104-00	49,201,680	1,618,360
FREEHOLD BOROUGH BD OF ED	1105-00	41,971,993	2,279,345
FREEHOLD REG HS DISTRICT	1106-00	298,278,329	13,213,882
HIGHLANDS BOROUGH BD OF ED	1107-00	7,869,369	322,164
KEYPORT BOROUGH BD OF ED	1108-00	41,965,067	1,762,203
LONG BRANCH CITY BD OF ED	1109-00	186,048,007	9,159,778
MANASQUAN BOROUGH BD OF ED	1110-00	50,860,452	2,117,784
NEPTUNE TWP BD OF ED	1111-00	134,648,644	6,523,773
OCEANPORT BOROUGH BD OF ED	1112-00	26,308,447	974,055
RUMSON BOROUGH BD OF ED	1113-00	31,215,846	1,379,220
SEA GIRT BOROUGH BD OF ED	1114-00	6,811,163	220,707
SPRING LAKE BOROUGH BD OF ED	1115-00	10,121,859	501,667
BOONTON TOWN BD OF ED	1116-00	45,798,597	2,471,172
BUTLER BOROUGH BD OF ED	1117-00	43,123,324	1,550,905
CHATHAM BOROUGH BD OF ED	1118-00	421,721	(7,608)
DENVILLE TOWNSHIP BD OF ED	1119-00	42,599,756	2,147,559
DENVILLE TOWNSHIP BD OF ED	1119-01	8,429,996	531,739
DOVER TOWN BD OF ED	1120-00	79,082,154	3,349,718
FLORHAM PARK BOROUGH BD OF ED	1121-00	31,671,050	1,434,958
HARDING TOWNSHIP BD OF ED	1122-00	8,737,555	473,939
MADISON BOROUGH BD OF ED	1123-00	73,389,190	3,487,954
MOUNTAIN LAKES BORO BD OF ED	1126-00	69,199,512	2,981,299
PARSIPPANY TROY HILLS BD OF ED	1127-00	246,950,668	11,298,715
ROCKAWAY BOROUGH BD OF ED	1128-00	17,677,035	850,631
ROCKAWAY TOWNSHIP BD OF ED	1129-00	103,567,213	4,469,759
WASHINGTON TOWNSHIP BD OF ED	1130-00	86,694,129	3,257,865
WHARTON BOROUGH BD OF ED	1131-00	21,669,296	884,200
MORRIS HILLS REGIONAL SCHOOL DISTRICT	1132-00	111,623,976	5,057,164
LAKEWOOD TWP BD OF ED	1133-00	156,087,910	8,316,578
LAVALLETTE BOROUGH BD OF ED	1134-00	5,443,491	251,358
OCEAN GATE BOROUGH BD OF ED	1136-00	5,013,172	238,705
POINT PLEASANT BORO BD OF ED	1137-00	91,193,468	3,740,649
POINT PLEASANT BEACH BOROUGH BOE	1138-00	31,751,575	1,313,815
SEASIDE HEIGHTS BD OF ED	1139-00	8,191,826	451,643
SEASIDE PARK BOROUGH BD OF ED	1140-00	1,826,901	12,156
POMPTON LAKES BOROUGH BD OF ED	1141-00	52,372,500	2,358,254
SALEM CITY BD OF ED	1142-00	47,002,603	2,045,789
SOMERSET HILLS SCHOOL DISTRICT	1143-00	56,807,974	2,658,514
MANVILLE BOROUGH BD OF ED	1144-00	35,344,971	1,702,574
NORTH PLAINFIELD BORO BD OF ED	1145-00	101,007,877	4,741,421
SOMERVILLE BOROUGH BD OF ED	1146-00	63,961,223	2,992,408
SUSSEX COUNTY VOC TECH SCHOOL	1147-00	29,329,652	1,056,451
BERKELEY HEIGHTS BD OF ED	1148-00	89,487,839	4,239,578
CLARK TOWNSHIP BD OF ED	1149-00	62,919,054	2,529,338
CRANFORD TOWNSHIP BD OF ED	1150-00	110,941,949	4,989,986
GARWOOD BOROUGH BD OF ED	1151-00	14,241,332	523,342
HILLSIDE TOWNSHIP BD OF ED	1152-00	84,616,470	4,620,288

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<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>
KENILWORTH BOROUGH BD OF ED	1153-00	\$ 35,735,236	2,036,739
LINDEN CITY BD OF ED	1154-00	185,591,907	9,964,955
MOUNTAINSIDE BOROUGH BD OF ED	1155-00	18,847,349	1,083,087
NEW PROVIDENCE BORO BD OF ED	1156-00	63,153,987	2,907,333
PLAINFIELD CITY BD OF ED	1157-00	206,430,232	10,132,219
ROSELLE BOROUGH BD OF ED	1158-00	70,762,769	3,708,129
ROSELLE PARK BOROUGH BD OF ED	1159-00	66,690,851	2,889,361
SPRINGFIELD TOWNSHIP BD OF ED	1160-00	59,475,792	2,908,811
UNION TOWNSHIP BD OF ED	1161-00	220,598,168	10,891,428
UNION CO REG HIGH SCH DIST 1	1162-00	4,979,179	(78,601)
WESTFIELD TOWN BD OF ED	1163-00	177,158,722	8,397,699
HACKETTSTOWN TOWN BD OF ED	1164-00	63,418,777	2,387,799
INDEPENDENCE TOWNSHIP BD OF ED	1165-00	32,297	(8,220)
PHILLIPSBURG TOWN BD OF ED	1166-00	138,686,824	6,086,466
WASHINGTON BORO BD OF ED	1167-00	16,763,792	578,396
BEVERLY CITY BD OF ED	1168-00	9,561,368	475,121
FAIRFIELD TOWNSHIP BD OF ED	1169-00	22,275,137	896,873
KEANSBURG BD OF ED	1170-00	70,279,959	3,589,603
MONMOUTH BEACH BORO BD OF ED	1171-00	8,526,314	380,191
SPRING LAKE HEIGHTS BORO BD OF ED	1172-00	11,115,844	545,172
ATLANTIC COUNTY AUDIO VISUAL A	1269-00	47,612	6,663
CAMDEN CO AUDIO VISUAL AIDS CO	1270-00	271,054	1,920
MIDDLESEX COUNTY AUDIO VIS AID	1275-00	—	(2,561)
MONMOUTH COUNTY AUDIO VIS AIDS	1276-00	97,536	678
CENTRAL REGIONAL HS DISTRICT	1281-00	74,558,955	3,128,635
WATCHUNG HILLS REG HS DISRICT	1282-00	55,950,477	2,719,552
RUMSON-FAIR HAVEN REG BD OF ED	1283-00	28,948,473	1,274,746
ELIZABETH CITY BD OF ED	1287-00	713,067,711	37,769,020
SUMMIT BOARD OF EDUCATION	1288-00	110,569,955	5,775,361
CLIFTON CITY BD OF ED	1289-00	272,700,846	13,001,979
PASSAIC CITY BD OF ED	1290-00	392,887,002	20,668,009
TRENTON CITY BD OF ED	1291-00	387,692,935	12,432,492
KEARNY TOWN BD OF ED	1292-00	161,310,411	6,960,767
RED BANK BOROUGH BD OF ED	1293-00	35,108,859	1,910,988
LYNDHURST TOWNSHIP BD OF ED	1294-00	68,415,362	3,330,362
RIDGEFIELD PARK VILLAGE BD OF ED	1295-00	62,553,993	3,230,646
BLACK HORSE PIKE REG. SCH. DIS	1298-00	120,120,709	5,485,723
LENAPE REGIONAL HS DISTRICT	1299-00	243,121,342	10,871,546
LAKELAND REGIONAL HIGH SCHOOL	1300-00	38,023,495	1,720,806
RIVER DELL REGIONAL BD OF ED	1301-00	48,250,184	2,271,292
SOUTHERN REGIONAL H S DISTRICT	1312-00	119,551,357	4,647,420
WEST MORRIS REGIONAL BD OF ED	1313-00	79,879,325	3,398,583
LOWER CAPE MAY REGIONAL SCHOOL	1314-00	64,791,077	2,247,982
SOUTH HUNTERDON REGIONAL BD OF ED	1317-00	7,050,537	(14,677)
GREATER EGG HARBOR REGIONAL	1318-00	113,482,800	4,885,803
DELAWARE VALLEY REGIONAL HS DISTRICT	1321-00	34,245,173	1,581,664
MAINLAND REGIONAL HS DISTRICT	1330-00	51,265,248	2,040,661
PASSAIC COUNTY MANCHESTER REGIONAL	1331-00	20,896,565	1,058,692
STERLING REGIONAL HS DISTRICT	1332-00	33,343,322	1,435,656
MONMOUTH COUNTY REGIONAL HS	1333-00	45,202,795	1,527,801

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<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>
WEST ESSEX REGIONAL SCHOOL DISTRICT	1334-00	\$ 51,645,510	2,315,030
DELSEA REGIONAL SCHOOL DISTRICT	1340-00	65,357,982	2,735,536
NORTHERN BURLINGTON CO REGIONAL	1341-00	63,753,794	2,976,814
SALEM COUNTY VOC TECH SCHOOL	1342-00	12,277,473	807,266
CLEARVIEW REGIONAL HIGH SCH DISTRICT	1343-00	72,188,612	2,881,284
OCEAN COUNTY VOC TECH H S DISTRICT	1357-00	49,779,218	2,111,408
MONMOUTH COUNTY VOC SCHOOL DISTRICT	1360-00	74,421,746	3,163,916
UNION COUNTY VOC TECH SCHOOL	1362-00	26,858,925	1,528,176
WARREN COUNTY VOC TECH BD OF ED	1371-00	14,894,669	677,352
SOMERSET COUNTY VOC TECH SCHOOL	1374-00	27,637,583	1,074,064
SHORE REGIONAL H S DISTRICT	1386-00	25,081,945	984,374
HENRY HUDSON REG SCH DIST BD OF ED	1390-00	16,217,622	595,241
KINGSWAY REGIONAL SCHOOL DISTRICT	1395-00	59,033,855	3,357,296
NORTHERN HIGHLANDS REG HS BOE	1399-00	39,712,038	1,933,022
BUENA REGIONAL SCHOOL DISTRICT	1406-00	89,449,586	3,377,118
BURLINGTON COUNTY INST OF TECH	1411-00	64,095,081	2,669,015
TINTON FALLS BOROUGH BD OF ED	1417-00	47,013,134	2,082,987
WOODSTOWN-PIESGROVE REGIONAL	1418-00	58,223,193	2,162,710
ANDOVER REGIONAL BD OF ED	1419-00	22,948,282	780,499
PASSAIC COUNTY VOCATIONAL TECH	1420-00	104,532,124	5,657,813
GATEWAY REGIONAL HIGH SCH DISTRICT	1423-00	44,499,506	1,647,151
UPPER FREEHOLD REGIONAL BD OF ED	1427-00	66,942,423	3,010,982
BORDENTOWN REGIONAL BD OF ED	1431-00	78,907,124	3,381,782
HIGH POINT REG HIGH SCH DISTRICT	1433-00	45,024,181	1,664,465
MANALAPAN-ENGLISHTOWN REG BOE	1435-00	169,178,478	7,884,557
MATAWAN-ABERDEEN REG HS DISTRICT	1438-00	132,559,197	5,920,689
ATLANTIC CAPE COMMUNITY COLLEGE	1441-00	59,416,504	3,315,387
ATLANTIC CAPE COMMUNITY COLLEGE	1441-70	177,453	13,883
OCEAN COUNTY COLLEGE	1444-00	53,363,845	2,967,373
OCEAN COUNTY COLLEGE PARTTIME	1444-70	—	(29,265)
SUSSEX WANTAGE REGIONAL SCHOOL	1445-00	55,232,328	1,918,162
EASTERN CAMDEN COUNTY REG SCHOOL	1447-00	64,201,449	2,818,005
MIDDLESEX COUNTY COLLEGE	1454-00	96,897,712	5,028,497
HOPEWELL VALLEY REG SCH DISTRICT	1461-00	132,400,824	6,135,938
CUMBERLAND COUNTY COLLEGE	1468-00	25,581,489	2,015,835
WARREN HILLS REGIONAL BD OF ED	1477-00	67,462,952	2,538,573
MERCER COUNTY COMMUNITY COLLEGE	1478-00	75,649,487	4,764,739
MERCER COUNTY COMMUNITY COLLEGE	1478-70	393,140	(29,271)
MORRIS COUNTY COLLEGE	1481-00	68,939,179	3,838,069
MORRIS COUNTY COLLEGE PARTTIME	1481-70	282,995	35,755
RARITAN VALLEY COMMUNITY COLLEGE	1482-00	45,821,546	3,566,263
RARITAN VALLEY COMMUNITY COLLEGE	1482-70	193,215	9,842
BERGEN COUNTY COMMUNITY COLLEGE	1486-00	105,073,322	7,898,628
BERGEN COUNTY COMMUNITY COLLEGE	1486-70	236,331	9,031
PRINCETON REGIONAL SCHOOL DISTRICT	1487-00	129,370,421	6,240,818
CAMDEN COUNTY COMM COLLEGE	1490-00	80,317,047	4,850,475
CAMDEN COUNTY COMM COLLEGE	1490-60	—	(4,228)
CAMDEN COUNTY COMM COLLEGE PARTTIME	1490-70	450,717	28,071
ESSEX COUNTY COLLEGE	1495-00	90,750,885	5,075,169
ESSEX COUNTY COLLEGE PARTTIME	1495-70	154,176	12,703

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ROWAN COLLEGE AT BURLINGTON CO	1496-00	\$ 53,288,822	4,171,824
BURLINGTON COUNTY COMM COLLEGE	1496-70	179,846	9,750
ROWAN COLLEGE AT GLOUCESTER CO	1497-00	42,939,486	3,304,697
BROOKDALE COMMUNITY COLLEGE	1509-00	104,779,364	6,585,930
BROOKDALE COMMUNITY COLLEGE	1509-60	224,252	16,999
BROOKDALE COMMUNITY COLLEGE PARTTIME	1509-70	357,289	22,291
MERCER COUNTY VOC TECH SCHOOL	1512-00	21,403,354	868,494
CARLSTADT E. RUTHERFORD BD OF ED	1515-00	15,833,114	546,249
WESTWOOD REGIONAL BD OF ED	1517-00	566,125,646	21,276,641
WESTWOOD REGIONAL BD OF ED	1521-00	74,880,729	3,906,879
WEST WINDSOR-PLAINSBORO REG SCHOOL	1529-00	267,923,706	11,646,055
NORTH WARREN REG HIGH SCHOOL	1531-00	32,848,709	1,283,985
CUMBERLAND COUNTY VO-TECH SCHOOL	1533-00	18,143,873	719,157
UNION COUNTY EDUCATIONAL SRV COMM.	1537-00	39,788,554	2,147,452
MORRIS COUNTY VOC TECH SCHOOL	1541-00	24,013,395	1,311,550
RED BANK REGIONAL HS DISTRICT	1543-00	40,851,409	1,828,067
PASSAIC COUNTY COMMUNITY COLLEGE	1548-00	42,613,151	2,981,986
HUDSON COUNTY SCHOOLS OF TECH	1584-00	76,905,172	3,613,113
LENAPE VALLEY REG HS DISTRICT	1586-00	27,052,718	1,019,352
GLOUCESTER COUNTY VOC BD OF ED	1592-00	33,304,366	1,539,238
MORRIS SCHOOL DISTRICT	1602-00	174,712,060	7,921,055
KITTATINNY REGIONAL HS DISTRICT	1605-00	38,477,790	1,779,791
BERGEN COUNTY SPEC SER SCH DISTRICT	1611-00	150,013,151	7,783,432
SALEM COUNTY COMMUNITY COLLEGE	1613-00	8,389,910	789,413
BURLINGTON COUNTY AUD VIS AIDS	1614-00	862,358	(458)
OCEAN COUNTY AUDIO VISUAL AIDS	1615-00	345,118	(1,832)
WALLKILL VALLEY REG HS BD OF ED	1622-00	25,266,133	947,384
BURLINGTON CO BD OF SPCL SRVCS	1624-00	103,921,844	4,906,699
MORRIS COUNTY EDUCATIONAL SERVICE	1626-00	17,221,735	692,352
CAPE MAY COUNTY SPEC SERV SCHOOL	1643-00	42,216,379	1,225,065
HUDSON COUNTY COMMUNITY COLLEGE	1656-00	36,459,830	4,328,749
CUMBERLAND REGIONAL SCHOOL DISTRICT	1668-00	40,433,631	1,369,189
PINELANDS REGIONAL SCHOOL DISTRICT	1672-00	66,123,981	2,936,486
MIDDLESEX COUNTY EDUCATIONAL SERVICE	1699-00	61,364,051	4,039,263
EDUCATIONAL INFO & RESOURCE CENTER	1704-00	7,379,962	394,998
MERCER COUNTY SPECIAL SERV SCHOOL	1708-00	95,981,336	3,173,425
GLOUCESTER COUNTY SPEC SERV SCHOOL	1721-00	85,732,588	6,167,382
SOMERSET COUNTY EDUCATIONAL SERVICE	1722-00	15,275,656	911,365
SUSSEX CO ED SERV COMM BD OF ED	1724-00	6,287,323	364,706
ESSEX CO EDUCATIONAL SERV COMM.	1725-00	41,138,758	1,883,507
CAMDEN CO ED SERVICE COMM.	1726-00	16,186,389	994,284
MONMOUTH-OCEAN EDUCATIONAL SERVICE	1736-00	24,908,038	1,674,189
HUNTERDON COUNTY EDUCATIONAL SERVICE	1738-00	25,895,865	2,282,730
WARREN COUNTY COMM COLLEGE	1751-00	6,083,428	576,710
SUSSEX COUNTY COMMUNITY COLLEGE	1754-00	16,530,632	1,260,832
SUSSEX COUNTY COMMUNITY COLLEGE	1754-70	105,243	12,062
OCEAN COUNTY N SHORE JNT COMM.	1758-00	102,141	843
UNION COUNTY COLLEGE	1761-00	59,584,451	4,433,067
UNION COUNTY COLLEGE PARTTIME	1761-70	244,126	11,502
CHATHAMS SCHOOL DISTRICT	1792-00	94,530,759	4,747,698

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MORRIS-UNION JOINTURE COMM.	1806-00	\$ 46,320,689	4,133,771
ATLANTIC COUNTY SPEC SERV SCHOOL	1829-00	75,531,668	2,551,463
WARREN COUNTY SPEC SERVICES SCHOOL	1839-00	5,467,776	271,875
SALEM COUNTY SPECIAL SERV SCHOOL	1840-00	19,234,058	1,844,413
PASSAIC COUNTY EDUCATIONAL SERVICE	1848-00	7,294,188	553,760
HUNTERDON COUNTY VOC TECH SCHOOL	1852-00	5,287,725	168,348
GREAT MEADOWS REGIONAL BD OF ED	1854-00	27,209,475	1,171,225
LEAP ACADEMY CHARTER SCHOOL	1873-00	11,665,629	1,497,769
PRINCETON CHARTER SCHOOL	1874-00	4,568,028	424,680
NORTH STAR ACADEMY CHARTER SCHOOL	1878-00	20,877,228	5,270,357
ROBERT TREAT ACADEMY CHARTER SCHOOL	1881-00	8,349,381	899,196
ELYSIAN CHARTER SCHOOL OF HOBOKEN	1882-00	4,834,572	466,290
LEARNING COMMUNITY CHARTER SCHOOL	1883-00	5,336,036	602,910
SOARING HEIGHTS CHARTER SCHOOL	1884-00	2,893,179	310,444
TRENTON COMMUNITY CHARTER SCHOOL	1886-00	649,256	(24,166)
SUSSEX COUNTY CHARTER SCHOOL	1889-00	2,753,987	233,085
INTERNATIONAL CHARTER SCHOOL	1892-00	2,365,257	181,724
GREATER BRUNSWICK CHARTER SCHOOL	1894-00	5,364,871	578,350
PLEASAN TECH ACADEMY CHARTER	1895-00	323,537	(3,429)
EMILY FISHER CHARTER SCHOOL	1896-00	163,320	(7,011)
ACADEMY CHARTER HIGH SCHOOL	1897-00	4,827,550	523,639
CHARTER TECH SCHOOL	1898-00	5,211,377	485,923
HOBOKEN CHARTER SCHOOL	1899-00	3,186,856	447,529
GRANVILLE CHARTER SCHOOL	1901-00	232,802	(1,350)
EAST ORANGE COMM CHARTER SCHOOL	1905-00	8,477,345	727,862
CLASSICAL ACADEMY CHARTER SCHOOL	1908-00	1,131,666	123,359
RED BANK CHARTER SCHOOL	1911-00	2,928,647	334,888
JERSEY CITY GOLDEN DOOR CHARTER	1913-00	4,929,891	667,119
CAMDEN'S PROMISE CHARTER SCHOOL	1914-00	19,928,537	2,292,190
TEANECK COMMUNITY CHARTER SCHOOL	1917-00	4,133,683	385,399
QUEEN CITY ACADEMY CHARTER SCHOOL	1920-00	2,475,013	355,488
VILLAGE CHARTER SCHOOL	1921-00	3,814,302	496,928
JERSEY CITY COMMUNITY CHARTER	1922-00	6,432,980	681,866
GRAY CHARTER SCHOOL	1925-00	3,677,252	321,787
PACE CHARTER SCHOOL OF HAMILTON	1926-00	2,984,721	383,362
OCEANSIDE CHARTER SCHOOL	1927-00	157,882	(12,747)
ENGLEWOOD ON THE PALISADES CHARTER	2005-00	3,324,676	266,992
DISCOVERY CHARTER SCHOOL	2011-00	618,427	93,021
MARION P THOMAS CHARTER SCHOOL	2015-00	10,767,681	1,776,490
MARIA L VARISCO ROGERS CHARTER	8004-00	5,886,749	866,908
BAYSHORE JOINTURE COMMISSION	8009-00	3,109,028	597,188
SOUTH BERGEN JOINTURE COMMISSION	8017-00	29,385,536	2,073,143
NEWARK CHARTER SCHOOL	8020-00	—	(1,917)
FREEDOM ACADEMY CHARTER SCHOOL	8021-00	3,947,728	1,234,381
HOPE ACADEMY CHARTER SCHOOL	8026-00	2,791,016	294,040
D.U.E. SEASON CHARTER SCHOOL	8027-00	163,128	(58,979)
UNITY CHARTER SCHOOL	8030-00	2,079,992	229,760
CENTRAL JERSEY ARTS CHARTER SCHOOL	8034-00	—	3,351
UNIVERSITY HEIGHTS CHARTER SCHOOL	8035-00	5,258,405	1,137,051
UNION COUNTY TEAMS CHARTER SCHOOL	8039-00	2,876,437	406,778

**STATE OF NEW JERSEY**

Supplemental Schedule of Special Funding Amounts by Employer  
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As of and for year ended June 30, 2018

<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>
CAMDEN ACADEMY CHARTER SCHOOL	8043-00	\$ —	36,219
ECO CHARTER SCHOOL	8051-00	1,718,035	215,677
LADY LIBERTY CHARTER SCHOOL	8055-00	4,272,838	583,366
LIBERTY ACADEMY CHARTER SCHOOL	8057-00	190,706	3,393
NEW HORIZON COMMUNITY CHARTER	8059-00	4,102,588	496,319
PATERSON CHART SCHOOL SCIENCE	8066-00	8,176,361	1,544,586
RIDGE AND VALLEY CHARTER SCHOOL	8070-00	2,453,223	241,791
SCHOMBURG CHARTER SCHOOL	8071-00	172,989	5,817
TEAM ACADEMY CHARTER SCHOOL	8075-00	19,368,710	3,953,099
CENTRAL JERSEY CHARTER PREP SCHOOL	8083-00	2,682,621	574,462
UNIVERSITY ACADEMY CHARTER HS	8085-00	5,311,000	511,365
FOUNDATION ACADEMY CHARTER SCHOOL	8086-00	5,869,497	1,269,970
BERGEN ARTS & SCIENCE CHARTER	8091-00	5,181,189	1,287,981
GALLOWAY COMMUNITY CHARTER SCHOOL	8092-00	222,071	(35,198)
CAPITAL PREP CHARTER H S	8093-00	262,450	36,726
CAPITAL PREPARATORY CHARTER HS	8094-00	281,779	(1,522)
PRIDE ACADEMY CHARTER SCHOOL	8095-00	2,774,296	443,348
CAMDEN'S PRIDE CHARTER SCHOOL	8097-00	—	27,664
NEWARK EDUCATORS' COMM CHARTER	8100-00	2,103,747	389,830
PAUL ROBESON CHARTER SCHOOL	8101-00	1,709,575	479,269
ETHICAL COMM CHRTR SCHOOL	8102-00	1,955,274	424,061
INSTITUTE FOR EXCELLENCE CHARTER	8103-00	8,593	(24,621)
RIVERBANK CHARTER SCHOOL OF EXCEL	8106-00	1,080,738	151,586
VINELAND PUBLIC CHARTER SCHOOL	8107-00	2,612,546	360,479
COMMUNITY CH SCHOOL OF PATTERSON	8109-00	5,031,181	1,011,749
RENAISSANCE REG LEADERSHIP CHARTER	8111-00	—	21,030
HOBOKEN DUAL LANGUAGE CHARTER	8112-00	2,175,250	499,179
BARACK OBAMA GREEN CHARTER HS	8113-00	551,844	224,136
ACADEMY FOR URBAN LEADERSHIP	8114-00	1,948,054	386,548
HATIKVAH INTERNAT'L ACAD CHARTER	8115-00	1,600,075	307,901
NEWARK LEGACY CHARTER SCHOOL	8118-00	157,592	391,987
M.E.T.S. CHARTER SCHOOL	8120-00	2,514,199	515,444
GREAT OAKS CHARTER SCHOOL	8121-00	5,843,001	1,005,902
PEOPLES PREPARATORY CHARTER	8122-00	1,983,233	640,269
DR LENA EDWARDS ACAD CHARTER	8123-00	1,905,294	331,815
ROSEVILLE COMMUNITY CHARTER	8124-00	1,916,964	397,282
THE KINGDOM CH SCHOOL OF LEADE	8125-00	688,235	194,536
MILLVILLE PUBLIC CHARTER SCHOOL	8126-00	1,447,295	310,483
VISIONS ACADEMY CHARTER HS	8127-00	42,913	32,703
JOHN P HOLLAND CHARTER SCHOOL	8128-00	2,146,764	307,188
PASSAIC ARTS & SCIENCE CHARTER SCH	8129-00	3,947,531	1,188,044
KNOWLEDGE A TO Z CHARTER SCHOOL	8151-00	—	136,421
THOMAS EDISON ENERGY-SMART CHARTER	8152-00	1,634,323	374,620
NEWARK PREP CHARTER SCHOOL	8153-00	2,398,294	462,562
BELOVED COMMUNITY CHARTER SCHOOL	8154-00	2,579,640	684,775
BENJAMIN BANNEKER PREP CH SCHOOL	8155-00	948,308	139,860
MERIT PREP CHARTER SCHOOL NEWARK	8158-00	1,603,636	403,536
PAULO FREIRE CHARTER SCHOOL	8160-00	924,797	393,657
BURCH CHTR SCHOOL OF EXCELLENCE	8161-00	2,849,365	348,770
PHILIP'S ACADEMY CHARTER SCHOOL	8162-00	1,512,264	440,303

**STATE OF NEW JERSEY**

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, 2018

<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	\$ 2,844,600	735,469
CAMDEN COUNTY CHARTER SCHOOL	8164-00	3,382,833	791,273
SOUTH HUNTERDON REGIONAL SCHOOL	8165-00	21,960,510	1,887,280
HOPE COMMUNITY CHARTER SCHOOL	8166-00	992,698	280,226
COMPASS ACADEMY CHARTER SCHOOL	8167-00	1,460,771	222,106
JERSEY CITY GLOBAL CHARTER SCHOOL	8168-00	1,303,382	355,106
TRENTON STEM TO CIVICS CHARTER	8173-00	1,195,296	300,563
LINK COMMUNITY CHARTER SCHOOL	8174-00	1,400,754	388,226
GREAT FUTURES CHARTER HIGH SCHOOL	8175-00	1,407,231	302,854
INTERNATIONAL ACADEMY OF TRENTON CHARTER	8176-00	1,964,364	706,309
ATLANTIC CITY COMMUNITY CHARTER	8177-00	1,557,602	217,960
COLLEGE ACHIEVE CENTRAL CHARTER	8181-00	1,365,968	195,080
INTERN.ACAD OF ATLANT.CITY C/S	8182-00	1,387,602	194,172
BRIDGETON PUBLIC CHARTER SCHOOL	8183-00	499,773	79,973
EMPOWERMENT ACADEMY C/S INC.	8185-00	820,581	114,827
CRESTHAVEN ACADEMY CHARTER SCHO	8186-00	417,193	58,379
HUDSON ARTS & SCIENCES C/S	8187-00	1,109,735	155,289
PENSIONERS GROUP	9975-00	—	(64,593)
TOTAL		\$ <u>46,110,832,982</u>	<u>2,129,660,368</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

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

June 30, 2018

#### **(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.