



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

Schedule of Total Nonemployer OPEB Liability

June 30, 2023

(With Independent Auditors' Report Thereon)

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

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KPMG LLP
Suite 4000
150 John F. Kennedy Parkway
Short Hills, NJ 07078-2702

Independent Auditors' Report

The Treasurer
State of New Jersey:

Opinion

We have audited the schedule of total nonemployer OPEB liability of the State of New Jersey State Health Benefits Local Education Retired Employees Plan (the Plan) as of June 30, 2023, and the related notes.

In our opinion, the accompanying schedule referred to above presents fairly, in all material respects, the State of New Jersey's total nonemployer OPEB liability for the Plan as of June 30, 2023, in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with U.S. generally accepted accounting principles, and for 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' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the total nonemployer OPEB liability included in the schedule of total nonemployer OPEB liability is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of total nonemployer OPEB liability.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of total nonemployer OPEB liability, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such



procedures include examining, on a test basis, evidence regarding the amount in the schedule of total nonemployer OPEB liability, and the related disclosures.

- Obtain an understanding of internal control relevant to the audit 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 Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of total nonemployer OPEB liability.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

The supplemental schedule of special funding amounts by employer, has not been subject to the auditing procedures applied in the audit of the schedule of total nonemployer OPEB liability and accordingly, we do not express an opinion or provide any assurance on it.

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 its auditors, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Short Hills, New Jersey
August 21, 2024

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

Schedule of Total Nonemployer OPEB Liability

June 30, 2023

<u>Nonemployer</u>	<u>2023</u>
Nonemployer - State of New Jersey	\$ <u>52,361,668,239</u>
Total	\$ <u><u>52,361,668,239</u></u>

See notes to Schedule of total nonemployer OPEB liability.

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

Notes to Schedule of Total Nonemployer OPEB Liability

June 30, 2023

(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 the State Health Benefits Local Education Retired Employees Plan. The State Health Benefits 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 Benefits 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 Benefits 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 BENEFITS LOCAL EDUCATION RETIRED EMPLOYEES PLAN**

Notes to Schedule of Total Nonemployer OPEB Liability

June 30, 2023

(3) Total Nonemployer OPEB Liability

The total nonemployer OPEB of \$52,361,668,239 as of June 30, 2023 liability as of June 30, 2023 was determined by an actuarial valuation as of June 30, 2022, which was rolled forward to June 30, 2023. 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:

	TPAF/ABP	PERS	PFRS
Salary increases:	2.75% to 4.25% based on years of service	2.75% to 6.55% based on years of service	3.25% to 16.25% based on years of service

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-2021. 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-2021. 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-2021 for current disabled retirees. Future disabled retirees was based on the Pub-2010 “Safety” (PFRS), “General” (PERS), and “Teachers” (TPAF/ABP) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

Actuarial assumptions used in the July 1, 2022 valuation were based on the results of the TPAF, PERS and PFRS experience studies prepared for July 1, 2018 to June 30, 2021.

100% of active members are considered to participate in the Plan upon retirement.

(a) Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 6.50% and decreases to a 4.50% long-term trend rate after nine years. For post-65 medical benefits PPO, the trend is increasing to 14.8% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO, the trend is increasing to 17.4% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 9.5% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

(b) Discount rate

The discount rate used to measure the total OPEB liability was 3.65%. 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.

**STATE OF NEW JERSEY
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Notes to Schedule of Total Nonemployer OPEB Liability

June 30, 2023

(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, 2023, 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 (2.65%)</u>	<u>At current discount rate (3.65%)</u>	<u>At 1% increase (4.65%)</u>
\$	61,385,066,712	52,361,668,239	45,116,926,835

(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, 2023 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>
\$	43,468,257,358	52,361,668,239	63,998,719,320

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

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

As of and for the year ended June 30, 2023

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
FRANKLIN TOWNSHIP BD OF ED	0110-00	\$ 257,478,190	8,798,947
BERKELEY TWP BD OF ED	0111-00	90,519,616	3,097,579
HAMMONTON TOWN BD OF ED	0112-00	114,412,720	3,332,069
SOUTH BRUNSWICK TOWNSHIP BD OF ED	0113-00	290,276,625	9,439,688
HAWTHORNE BOROUGH BD OF ED	0114-00	31,827,914	(559,496)
HAWTHORNE BOROUGH BD OF ED PARAPROF	0114-01	50,239,481	3,374,878
MENDHAM BOROUGH BD OF ED	0115-00	20,247,959	447,649
WEST DEPTFORD TOWNSHIP BD OF ED	0117-00	113,578,403	1,995,137
BELVIDERE TOWN BD OF ED	0120-00	32,207,528	721,500
MOUNT OLIVE TOWNSHIP BD OF ED	0123-00	182,674,115	5,284,323
PARAMUS BD OF ED	0124-00	154,350,593	3,899,399
SOMERS POINT CITY BD OF ED	0126-00	41,870,357	524,076
MIDDLETOWN TOWNSHIP BD OF ED	0127-00	352,092,484	7,270,209
NEWTON TOWN BD OF ED	0129-00	67,575,702	1,311,233
JAMESBURG BOROUGH BD OF ED	0130-00	16,748,584	692,313
PLEASANTVILLE CITY BD OF ED	0145-00	139,011,162	2,732,645
WALL TOWNSHIP BD OF ED	0146-00	171,913,438	4,543,476
DEERFIELD TOWNSHIP BD OF ED	0147-00	14,211,543	14,031
AVALON BOROUGH BD OF ED	0148-00	8,243,038	181,883
FLEMINGTON RARITAN BD OF ED	0149-00	118,292,107	4,152,951
PATERSON CITY BD OF ED	0151-00	897,203,514	15,013,165
HOLLAND TOWNSHIP BD OF ED	0152-00	27,112,728	620,955
WINSLOW TOWNSHIP BD OF ED	0153-00	208,222,438	2,992,443
MIDDLE TOWNSHIP BD OF ED	0154-00	107,619,745	1,048,397
MIDDLE TOWNSHIP BD OF ED	0154-01	381,973	(11,966)
HALEDON BOROUGH BD OF ED	0155-00	33,764,076	1,537,684
LITTLE FERRY BOROUGH BD OF ED	0156-00	30,334,467	1,039,758
MANSFIELD TOWNSHIP BD OF ED	0157-00	23,179,714	443,503
PASSAIC COUNTY REGIONAL HS BD OF ED	0158-00	32,438,551	858,822
PASSAIC COUNTY REGIONAL HS BD OF ED	0158-01	10,897,640	106,251
HOWELL TOWNSHIP BD OF ED	0159-00	273,992,553	5,537,074
DELANCO TOWNSHIP BD OF ED	0163-00	14,993,472	90,532
EVESHAM TWP BD OF ED	0165-00	194,130,825	3,285,678
LOWER CAMDEN COUNTY REGIONAL H	0168-00	10,928,537	(1,310,539)
RANCOCAS VALLEY REGIONAL HS	0169-00	63,662,465	1,757,971
MOUNT HOLLY TOWNSHIP BD OF ED	0170-00	46,549,944	730,164
FRANKLIN BOROUGH BD OF ED	0173-00	21,525,806	426,476
FRANKLIN BOROUGH BD OF ED	0173-01	303,563	(152,777)
BARRINGTON BOROUGH BD OF ED	0179-00	23,226,496	733,292
HADDONFIELD BOROUGH BD OF ED	0181-00	78,851,814	2,194,435
EAST RUTHERFORD BOROUGH BD OF ED	0185-00	30,612,811	1,103,269
MAYWOOD BOROUGH BD OF ED	0186-00	27,873,341	1,132,815
PROSPECT PARK BOROUGH BD OF ED	0189-00	24,970,583	938,380
METUCHEN BORO BD OF ED	0190-00	77,159,832	2,583,157
STAFFORD TOWNSHIP BD OF ED	0191-00	92,126,096	2,206,852
WANAQUE BOROUGH BD OF ED	0192-00	33,367,996	1,296,518
BRICK TWP BD OF ED	0193-00	380,749,196	7,130,321
AUDUBON BOROUGH BD OF ED	0196-00	59,196,534	871,268
NEWARK PUBLIC SCHOOLS	0197-00	967,383,883	143,757,922
NEWARK PUBLIC SCHOOLS	0197-03	539,300,101	(138,761,415)

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

As of and for the year ended June 30, 2023

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	\$ 52,240,874	1,554,521
ATLANTIC HIGHLANDS BOROUGH BD	0199-00	12,236,341	42,348
WEST LONG BRANCH BOROUGH BD OF ED	0202-00	22,294,666	455,851
WAYNE TOWNSHIP BD OF ED	0203-00	306,158,592	9,995,828
LEONIA BOROUGH BD OF ED	0223-00	59,822,912	2,172,413
GLASSBORO BOROUGH BD OF ED	0224-00	92,182,092	777,330
MARGATE CITY BD OF ED	0225-00	26,424,590	322,799
RUNNEMEDE BOROUGH BD OF ED	0226-00	35,849,715	595,527
TEWKSBURY TOWNSHIP BD OF ED	0227-00	25,265,264	463,925
OAKLYN BOROUGH BD OF ED	0228-00	13,006,956	(487,860)
HOLMDEL TOWNSHIP BD OF ED	0229-00	116,280,224	3,345,578
HO HO KUS BOROUGH BD OF ED	0230-00	20,367,157	936,806
VINELAND CITY BD OF ED	0231-00	462,399,476	3,961,815
LINCOLN PARK BOROUGH BD OF ED	0232-00	33,218,320	918,352
MERCHANTVILLE BOROUGH BD OF ED	0233-00	14,302,863	482,547
NORTH CALDWELL TOWNSHIP BD OF ED	0234-00	25,790,206	1,220,755
WEST NEW YORK TOWN BD OF ED	0235-00	234,115,660	7,345,571
UNION CITY BD OF ED	0236-00	381,079,072	13,119,040
MIDLAND PARK BOROUGH BD OF ED	0237-00	44,404,821	1,464,562
OCEAN CITY BD OF ED	0238-00	105,003,695	1,745,902
RAHWAY CITY BD OF ED	0239-00	132,691,999	4,543,528
RAHWAY CITY BD OF ED	0239-01	746,589	(50,592)
JEFFERSON TOWNSHIP BD OF ED	0240-00	121,916,153	1,148,275
SCOTCH PLAINS FANWOOD BD OF ED	0241-00	177,893,746	5,592,556
WASHINGTON TOWNSHIP BD OF ED	0242-00	356,504,340	4,398,132
BLOOMINGDALE BOROUGH BD OF ED	0243-00	24,896,125	735,702
WEEHAWKEN TOWNSHIP BD OF ED	0244-00	44,321,034	1,421,850
RIVERTON BOROUGH BD OF ED	0252-00	11,977,808	274,840
MOORESTOWN TOWNSHIP BD OF ED	0264-00	147,179,389	4,907,803
MOORESTOWN TOWNSHIP BD OF ED	0264-01	3,766,645	(213,915)
PEMBERTON TOWNSHIP BD OF ED	0265-00	273,608,887	1,681,674
WALLINGTON BOROUGH BD OF ED	0266-00	36,585,506	1,093,518
MAPLE SHADE TOWNSHIP BD OF ED	0267-00	86,440,829	2,526,349
LINDENWOLD BOROUGH BD OF ED	0268-00	101,951,135	4,048,858
CHERRY HILL TOWNSHIP BD OF ED	0269-00	424,964,595	9,508,946
NETCONG BOROUGH BD OF ED	0270-00	9,973,636	239,686
MANTUA TOWNSHIP BD OF ED	0271-00	52,324,386	1,265,462
BERLIN BOROUGH BD OF ED	0272-00	29,102,675	486,363
BOUND BROOK BOROUGH BD OF ED	0273-00	46,868,828	2,219,969
PERTH AMBOY CITY BD OF ED	0275-00	379,053,232	12,945,666
HAMBURG BOROUGH BD OF ED	0285-00	12,715,994	212,686
OAKLAND BOROUGH BD OF ED	0289-00	58,106,912	1,102,525
HIGHLAND PARK BOROUGH BD OF ED	0291-00	56,978,675	1,647,688
HIGHLAND PARK BOROUGH BD OF ED	0291-01	134,358	(9,519)
JACKSON TOWNSHIP BD OF ED	0292-00	346,190,654	8,825,438
ELK TWP BD OF ED	0293-00	14,582,937	217,590
GLEN ROCK BOROUGH BD OF ED	0295-00	73,328,521	2,479,755
HOPEWELL TOWNSHIP BD OF ED	0297-00	19,732,600	68,464
ALPINE BOROUGH BD OF ED	0298-00	7,713,568	150,194
CAMDEN CITY BOARD OF EDUCATION	0299-00	517,852,619	(16,240,324)

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

As of and for the year ended June 30, 2023

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	\$ 22,393,250	562,157
WYCKOFF TOWNSHIP BD OF ED	0304-00	70,802,301	2,507,851
CRESSKILL BOROUGH BD OF ED	0305-00	55,387,734	2,321,209
EAST WINDSOR REG SCHOOL DIST	0306-00	185,493,909	4,671,868
HASBROUCK HEIGHTS BOROUGH BD OF ED	0307-00	54,974,065	2,026,142
NORTH HALEDON BOROUGH BD OF ED	0308-00	22,651,516	847,404
DUNELLEN BOROUGH BD OF ED	0310-00	34,012,675	1,333,703
OGDENSBURG BOROUGH BOARD OF ED	0311-00	11,353,851	178,426
WESTVILLE BOROUGH BD OF ED	0312-00	16,352,097	272,923
RIVER VALE TOWNSHIP BD OF ED	0313-00	42,105,729	1,180,199
OCEAN TOWNSHIP BD OF ED	0315-00	173,471,862	3,468,992
EDGEWATER BOROUGH BD OF ED	0316-00	17,404,525	567,622
MONROE TOWNSHIP BD OF ED	0317-00	183,188,085	6,108,975
SOUTH RIVER BOROUGH BD OF ED	0318-00	65,325,003	2,376,462
LONGPORT BOROUGH BD OF ED	0322-00	—	(4,881)
BRIDGEWATER RARITAN BD OF ED	0324-00	313,512,891	9,390,050
SPOTSWOOD BOROUGH BD OF ED	0325-00	55,198,691	1,442,240
CLAYTON BOROUGH BD OF ED	0326-00	43,790,659	1,136,521
PENNSVILLE TOWNSHIP BD OF ED	0327-00	85,698,321	1,741,740
LONG BEACH ISLAND BD OF ED	0330-00	17,876,099	236,552
UPPER DEERFIELD TOWNSHIP BD OF ED	0332-00	40,390,207	736,333
CLIFFSIDE PARK BOROUGH BD OF ED	0334-00	78,680,345	2,641,687
FLORENCE TOWNSHIP BD OF ED	0335-00	59,263,916	665,905
LONG HILL TOWNSHIP BD OF ED	0338-00	29,168,941	459,336
HARRISON TOWNSHIP BD OF ED	0341-00	42,317,649	1,325,385
VERNON TOWNSHIP BD OF ED	0347-00	154,422,413	734,521
CORBIN CITY BD OF ED	0568-00	27,003	(8,735)
EGG HARBOR TOWNSHIP BD OF ED	0569-00	293,417,316	10,598,274
ESTELL MANOR CITY BD OF ED	0570-00	7,396,168	(99,733)
FOLSOM BOROUGH BD OF ED	0571-00	15,516,849	449,991
GALLOWAY TOWNSHIP BD OF ED	0572-00	143,459,361	4,905,745
HAMILTON TOWNSHIP BD OF ED	0573-00	109,529,145	3,248,829
LINWOOD CITY BD OF ED	0574-00	38,774,606	888,101
MULLICA TOWNSHIP BD OF ED	0575-00	29,295,737	169,986
PORT REPUBLIC CITY BD OF ED	0576-00	5,709,109	(105,394)
WEYMOUTH TOWNSHIP BD OF ED	0577-00	7,393,313	(6,168)
ALLENDALE BOROUGH BD OF ED	0578-00	29,168,399	706,158
CARLSTADT BOROUGH BD OF ED	0579-00	20,181,322	636,952
CLOSTER BOROUGH BD OF ED	0580-00	34,433,637	1,145,609
DEMAREST BOROUGH BD OF ED	0581-00	26,203,838	1,060,376
EMERSON BOROUGH BD OF ED	0582-00	38,544,635	1,268,856
ENGLEWOOD CLIFFS BORO BOE	0583-00	22,833,461	511,399
FRANKLIN LAKES BOROUGH BD OF ED	0584-00	53,687,009	1,956,172
HARRINGTON PARK BOROUGH BD OF ED	0585-00	23,501,140	984,266
HAWORTH BOROUGH BD OF ED	0586-00	15,368,473	459,815
MAHWAH TOWNSHIP BD OF ED	0587-00	112,787,699	3,283,328
MONTVALE BOROUGH BD OF ED	0588-00	33,649,948	935,463
MOONACHIE BOROUGH BD OF ED	0589-00	10,950,247	245,106
NORTHERN VALLEY REGIONAL HS BD	0590-00	100,320,940	3,138,058
NORTHERN VALLEY REGIONAL HS BD	0590-01	21,052,325	1,107,228

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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 the year ended June 30, 2023

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	\$ 16,720,522	400,472
NORWOOD BOROUGH BD OF ED	0592-00	18,868,483	437,126
OLD TAPPAN BOROUGH BD OF ED	0593-00	25,351,661	948,436
PASCACK VALLEY REGIONAL HS	0594-00	83,275,380	2,558,060
ROCKLEIGH BORO BD OF ED	0595-00	177,938	17,857
SADDLE RIVER BOROUGH BD OF ED	0596-00	8,413,969	35,420
SADDLE BROOK TOWNSHIP BD OF ED	0597-00	63,833,980	1,266,446
UPPER SADDLE RIVER BOROUGH BD OF ED	0599-00	45,970,598	1,523,477
WALDWICK BOROUGH BD OF ED	0600-00	61,382,504	1,669,828
WOODCLIFF LAKE BOROUGH BD OF ED	0601-00	23,643,099	735,988
BASS RIVER TOWNSHIP BD OF ED	0602-00	2,987,060	(692,206)
BURLINGTON TOWNSHIP BD OF ED	0603-00	122,844,297	4,371,134
CHESTERFIELD TOWNSHIP BD OF ED	0604-00	19,413,267	961,208
CINNAMINSON TWP BD OF ED	0605-00	102,178,206	3,680,899
DELRAN TOWNSHIP BD OF ED	0606-00	97,921,679	2,879,119
EASTAMPTON TOWNSHIP BD OF ED	0607-00	22,943,284	537,071
EDGEWATER PARK TOWNSHIP BD OF ED	0608-00	38,912,701	724,745
HAINESPORT TOWNSHIP BD OF ED	0610-00	22,568,649	558,328
LUMBERTON TOWNSHIP BD OF ED	0611-00	55,921,237	960,902
MEDFORD TOWNSHIP BD OF ED	0612-00	112,000,747	2,191,918
MEDFORD LAKES BOROUGH BD OF ED	0613-00	17,946,372	181,594
MOUNT LAUREL TWP BD OF ED	0614-00	162,465,051	5,419,235
NEW HANOVER TOWNSHIP BD OF ED	0615-00	7,482,797	300,443
NORTH HANOVER TOWNSHIP BD OF ED	0616-00	58,958,175	1,258,752
PEMBERTON BOROUGH BD OF ED	0617-00	562,294	(53,763)
SHAMONG TOWNSHIP BD OF ED	0618-00	35,892,764	139,073
SOUTHAMPTON TWP BD OF ED	0619-00	32,391,477	446,921
SPRINGFIELD TOWNSHIP BD OF ED	0620-00	10,726,133	(201,632)
TABERNACLE TOWNSHIP BD OF ED	0621-00	39,321,531	(272,097)
WASHINGTON TWP BD OF ED	0622-00	1,696,385	(315,967)
WESTAMPTON TOWNSHIP BD OF ED	0623-00	30,834,315	824,563
WILLINGBORO TWP BD OF ED	0624-00	151,905,029	(956,097)
WOODLAND TOWNSHIP BD OF ED	0625-00	6,234,651	(62,978)
BERLIN TOWNSHIP BD OF ED	0627-00	27,846,478	417,143
BROOKLAWN BORO BD OF ED	0628-00	10,261,385	243,688
CHESILHURST BOROUGH BD OF ED	0629-00	1,420,591	(108,473)
CLEMENTON BOROUGH BD OF ED	0630-00	20,831,023	235,222
GIBBSBORO BOROUGH BD OF ED	0631-00	13,109,568	508,678
GLOUCESTER TOWNSHIP BD OF ED	0632-00	281,434,537	3,683,752
HADDON HEIGHTS BOROUGH BD OF ED	0633-00	52,312,434	1,489,089
LAUREL SPRINGS BOROUGH BD OF ED	0635-00	6,500,184	188,866
LAWNSIDE BOROUGH BD OF ED	0636-00	9,491,357	167,203
MAGNOLIA BOROUGH BD OF ED	0637-00	16,244,748	585,529
MOUNT EPHRAIM BOROUGH BD OF ED	0638-00	17,293,798	482,515
PENNSAUKEN TOWNSHIP BD OF ED	0639-00	215,965,970	3,429,041
PINE HILL BOROUGH BD OF ED	0640-00	86,497,697	1,577,076
SOMERDALE BOROUGH BD OF ED	0642-00	15,899,698	366,205
STRATFORD BOROUGH BD OF ED	0643-00	32,990,389	659,047
VOORHEES TOWNSHIP BD OF ED	0645-00	117,690,821	2,107,692
WATERFORD TOWNSHIP BD OF ED	0646-00	41,832,650	469,950

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

Supplemental Schedule of Special Funding Amounts by Employer
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As of and for the year ended June 30, 2023

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
CAPE MAY CITY BOARD OF EDUCATION	0647-00	\$ 9,625,885	211,800
DENNIS TOWNSHIP BD OF ED	0648-00	28,975,942	500,298
LOWER TOWNSHIP BD OF ED	0649-00	80,959,063	763,496
SEA ISLE CITY BD OF ED	0650-00	2,924,941	(268,468)
STONE HARBOR BOROUGH BD OF ED	0651-00	5,318,585	129,741
UPPER TOWNSHIP BD OF ED	0652-00	56,761,497	1,091,676
WEST CAPE MAY BOROUGH BD OF ED	0653-00	2,356,433	103,760
WOODBINE BOROUGH BD OF ED	0655-00	8,520,751	297,553
COMMERCIAL TOWNSHIP BD OF ED	0656-00	18,272,249	371,789
DOWNE TOWNSHIP BD OF ED	0657-00	9,411,316	51,972
FAIRFIELD TOWNSHIP BD OF ED	0658-00	21,681,242	180,512
GREENWICH TOWNSHIP BD OF ED	0659-00	3,593,085	(138,019)
LAWRENCE TOWNSHIP BD OF ED	0660-00	18,598,950	1,052,907
MAURICE RIVER TOWNSHIP BD OF ED	0661-00	16,382,323	111,903
SHILOH BOROUGH BD OF ED	0662-00	603,368	(97,147)
STOW CREEK TOWNSHIP BD OF ED	0663-00	6,749,542	346,725
CEDAR GROVE TOWNSHIP BD OF ED	0664-00	51,628,879	1,685,317
ROSELAND BOROUGH BD OF ED	0665-00	13,822,625	265,441
VERONA BOROUGH BD OF ED	0666-00	73,095,753	1,941,970
ESSEX COUNTY VOCATIONAL SCH BD	0667-00	71,111,847	1,807,431
DEPTFORD TWP BD OF ED	0668-00	160,665,450	3,120,054
EAST GREENWICH TOWNSHIP BD OF ED	0669-00	37,035,865	1,457,058
FRANKLIN TOWNSHIP BD OF ED	0670-00	60,096,393	1,443,246
GREENWICH TOWNSHIP BD OF ED	0671-00	25,022,258	356,407
LOGAN TOWNSHIP BD OF ED	0672-00	35,287,447	746,599
NATIONAL PARK BOROUGH BD OF ED	0673-00	10,605,205	67,336
NEWFIELD BOROUGH BD OF ED	0674-00	—	(33,173)
PAULSBORO BOROUGH BD OF ED	0675-00	53,691,871	568,828
PITMAN BOROUGH BD OF ED	0676-00	73,981,292	771,416
SOUTH HARRISON BOROUGH BD OF ED	0677-00	10,149,181	46,086
SWEDESBORO WOOLWICH BD OF ED	0678-00	40,883,668	2,193,168
WENONAH BOROUGH BD OF ED	0679-00	6,254,542	21,604
WOODBURY HEIGHTS BOROUGH BD OF ED	0680-00	9,919,750	227,443
EAST NEWARK BOROUGH BD OF ED	0681-00	4,099,406	97,573
GUTTENBERG TOWN BD OF ED	0682-00	23,255,858	926,046
JERSEY CITY BD OF ED	0683-00	1,240,813,546	17,702,008
ALEXANDRIA TOWNSHIP BD OF ED	0684-00	23,441,059	636,457
BETHLEHEM TOWNSHIP BD OF ED	0685-00	19,301,008	30,251
BLOOMSBURY BOROUGH BD OF ED	0686-00	5,874,610	64,246
CALIFON BOROUGH BD OF ED	0687-00	5,378,507	33,991
CLINTON TOWN BD OF ED	0688-00	20,538,452	530,935
CLINTON TOWNSHIP BD OF ED	0689-00	56,066,310	1,657,784
DELAWARE TOWNSHIP BD OF ED	0690-00	20,493,957	163,306
EAST AMWELL TOWNSHIP BD OF ED	0691-00	19,822,170	301,060
FRANKLIN TOWNSHIP BD OF ED	0692-00	11,270,018	321,467
FRENCHTOWN BOROUGH BD OF ED	0693-00	5,993,333	70,910
HAMPTON BOROUGH BD OF ED	0695-00	5,287,438	(115,548)
HIGH BRIDGE BOROUGH BD OF ED	0696-00	17,880,372	95,969
KINGWOOD TOWNSHIP BD OF ED	0697-00	15,552,481	211,855
LAMBERTVILLE CITY BD OF ED	0698-00	2,479,210	(189,179)

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

Supplemental Schedule of Special Funding Amounts by Employer
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As of and for the year ended June 30, 2023

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
LEBANON BOROUGH BD OF ED	0699-00	\$ 5,199,473	165,269
MILFORD BOROUGH BD OF ED	0700-00	3,458,033	(84,688)
NORTH HUNTERDON VOORHEES REG HS	0701-00	101,802,587	1,628,625
READINGTON TOWNSHIP BD OF ED	0702-00	72,289,649	2,344,742
STOCKTON BOROUGH BD OF ED	0703-00	345,365	(30,078)
UNION TOWNSHIP BD OF ED	0704-00	19,762,622	426,260
WEST AMWELL TOWNSHIP BD OF ED	0705-00	2,023,038	(185,282)
LEBANON TOWNSHIP BD OF ED	0706-00	31,475,526	579,154
ROBBINSVILLE TOWNSHIP BD OF ED	0708-00	70,170,029	4,538,104
CRANBURY TOWNSHIP BD OF ED	0710-00	22,014,896	724,124
EAST BRUNSWICK TWP BD OF ED	0711-00	300,562,663	6,590,956
OLD BRIDGE TOWNSHIP BD OF ED	0713-00	315,799,974	6,934,858
MILLTOWN BOROUGH BD OF ED	0714-00	22,133,659	583,971
MONROE TOWNSHIP BD OF ED	0715-00	202,717,373	10,498,536
NORTH BRUNSWICK CITY BD OF ED	0716-00	207,016,992	8,143,958
PISCATAWAY TOWNSHIP BD OF ED	0717-00	243,780,411	6,141,897
SOUTH AMBOY CITY BD OF ED	0719-00	40,891,091	1,004,197
SOUTH PLAINFIELD BD OF ED	0720-00	122,704,536	3,198,247
WOODBIDGE TOWNSHIP BD OF ED	0721-00	462,271,004	12,608,714
COLTS NECK TOWNSHIP BD OF ED	0722-00	56,362,192	1,954,879
FAIR HAVEN BOROUGH BD OF ED	0723-00	33,755,914	1,503,225
FARMINGDALE BOROUGH BD OF ED	0724-00	5,958,772	306,503
FARMINGDALE BOROUGH BD OF ED	0724-01	999,343	(36,357)
FREEHOLD TOWNSHIP BD OF ED	0725-00	163,996,591	4,843,379
LITTLE SILVER BOROUGH BD OF ED	0727-00	31,736,523	1,059,676
MARLBORO TOWNSHIP BD OF ED	0729-00	172,428,107	5,577,689
MARLBORO TOWNSHIP BD OF ED	0729-01	18,725,176	776,900
MILLSTONE TOWNSHIP BD OF ED	0730-00	50,384,773	1,290,457
NEPTUNE CITY BD OF ED	0731-00	12,037,050	(181,249)
HAZLET TOWNSHIP BD OF ED	0732-00	113,139,457	2,146,155
ROOSEVELT BOROUGH BD OF ED	0733-00	3,133,013	121,817
SHREWSBURY BOROUGH BD OF ED	0735-00	18,106,802	621,825
UNION BEACH BOROUGH BD OF ED	0738-00	30,978,538	163,791
BOONTON TOWNSHIP BD OF ED	0739-00	17,444,219	515,727
CHATHAM TOWNSHIP BD OF ED	0740-00	88,404,949	14,866,348
CHESTER TOWNSHIP BD OF ED	0741-00	46,330,686	1,458,308
EAST HANOVER TOWNSHIP BD OF ED	0742-00	39,926,534	635,495
EAST HANOVER TOWNSHIP BD OF ED	0742-01	—	(21,727)
HANOVER TOWNSHIP BD OF ED	0743-00	63,671,059	1,405,496
KINNELON BOROUGH BD OF ED	0744-00	74,561,289	1,912,096
MENDHAM TOWNSHIP BD OF ED	0745-00	30,415,209	1,058,366
MINE HILL TOWNSHIP BD OF ED	0746-00	11,077,912	404,062
MONTVILLE TWP BD OF ED	0747-00	136,844,771	4,647,572
MOUNT ARLINGTON BOROUGH BD OF ED	0748-00	13,470,022	303,141
PEQUANNOCK TOWNSHIP BD OF ED	0749-00	79,831,475	1,541,973
RANDOLPH TOWNSHIP BD OF ED	0750-00	167,951,767	3,507,979
RIVERDALE BOROUGH BD OF ED	0751-00	8,861,869	429,123
ROXBURY TOWNSHIP BD OF ED	0752-00	154,673,515	2,143,030
BAY HEAD BOROUGH BD OF ED	0754-00	5,185,114	11,369
BEACH HAVEN BOROUGH BD OF ED	0755-00	4,203,986	70,087

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

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

As of and for the year ended June 30, 2023

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
EAGLESWOOD TOWNSHIP BD OF ED	0756-00	\$ 6,140,735	66,388
ISLAND HEIGHTS BOROUGH BD OF ED	0758-00	5,239,538	164,497
LACEY TOWNSHIP BD OF ED	0759-00	184,223,654	2,502,982
LAKEHURST BOROUGH BD OF ED	0760-00	17,323,786	265,061
LITTLE EGG HARBOR TWP BD OF ED	0761-00	80,512,472	2,550,761
MANCHESTER TOWNSHIP BD OF ED	0762-00	146,660,386	3,321,439
OCEAN TOWNSHIP BD OF ED	0763-00	27,547,134	866,655
PLUMSTED TOWNSHIP BOARD OF ED	0764-00	46,959,194	1,062,939
TUCKERTON BOROUGH BD OF ED	0765-00	13,813,753	635,072
BARNEGAT TOWNSHIP BD OF ED	0766-00	111,246,454	4,656,339
LITTLE FALLS TOWNSHIP BD OF ED	0767-00	30,264,106	993,245
RINGWOOD BOROUGH BD OF ED	0768-00	54,308,754	789,201
TOTOWA BOROUGH BD OF ED	0769-00	30,158,798	705,785
WEST MILFORD TOWNSHIP BD OF ED	0770-00	168,453,303	2,003,598
WOODLAND PARK BOARD OF EDUCATION	0771-00	36,015,874	1,322,197
ALLOWAY TOWNSHIP BD OF ED	0772-00	15,412,706	(51,778)
ELMER BORO BD OF ED	0773-00	1,308,442	(107,958)
ELSINBORO TOWNSHIP BD OF ED	0774-00	4,704,735	169,300
LOWER ALLOWAYS CREEK TWP BD OF ED	0775-00	12,598,660	71,569
MANNINGTON TOWNSHIP BD OF ED	0776-00	8,300,890	166,476
OLDMANS TOWNSHIP BD OF ED	0777-00	10,382,762	214,190
PENNS GROVE CARNEYS POINT REG	0778-00	90,456,185	950,690
PITTSGROVE TOWNSHIP BD OF ED	0779-00	68,163,517	2,351,663
PITTSGROVE TOWNSHIP BD OF ED	0779-01	2,810,659	(1,180,336)
QUINTON TOWNSHIP BD OF ED	0780-00	15,012,666	310,932
UPPER PITTSGROVE TOWNSHIP BD OF ED	0781-00	14,957,459	230,642
BEDMINSTER TOWNSHIP BD OF ED	0782-00	21,011,931	567,399
BERNARDS TWP BD OF ED	0783-00	163,661,154	7,998,828
BRANCHBURG TOWNSHIP BD OF ED	0784-00	69,381,952	1,826,804
GREEN BROOK TOWNSHIP BD OF ED	0786-00	31,089,269	1,216,636
HILLSBOROUGH TWP BD OF ED	0787-00	260,038,987	7,937,491
MILLSTONE BOROUGH BD OF ED	0788-00	74,081	(4,995)
MONTGOMERY TOWNSHIP BD OF ED	0789-00	153,389,892	7,097,292
SOUTH BOUND BROOK BOROUGH BD OF ED	0792-00	16,269,470	495,133
WARREN TOWNSHIP BD OF ED	0793-00	90,847,155	3,284,584
WATCHUNG BOROUGH BD OF ED	0794-00	22,894,010	1,091,320
BYRAM TOWNSHIP BD OF ED	0797-00	32,295,851	468,784
FRANKFORD TOWNSHIP BD OF ED	0798-00	29,356,300	320,602
FREDON TOWNSHIP BD OF ED	0799-00	8,886,851	1,108
GREEN TOWNSHIP BD OF ED	0800-00	15,897,387	348,980
HAMPTON TOWNSHIP BD OF ED	0801-00	16,261,168	159,399
HARDYSTON TOWNSHIP BD OF ED	0802-00	25,534,652	420,891
HOPATCONG BOROUGH BD OF ED	0803-00	86,407,659	698,353
LAFAYETTE TOWNSHIP BD OF ED	0804-00	9,690,139	13,397
MONTAGUE TOWNSHIP BD OF ED	0805-00	12,277,128	297,177
SANDYSTON WALPACK CONSOL SCH DISTRICT	0806-00	6,173,171	(200,303)
SPARTA TOWNSHIP BD OF ED	0807-00	128,811,808	4,058,823
STANHOPE BOROUGH BD OF ED	0808-00	11,895,677	377,235
STILLWATER TOWNSHIP BD OF ED	0809-00	17,373,309	164,862
WINFIELD TOWNSHIP BD OF ED	0812-00	6,782,575	184,162

STATE OF NEW JERSEY
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As of and for the year ended June 30, 2023

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
ALLAMUCHY TOWNSHIP BD OF ED	0813-00	\$ 14,933,260	623,581
ALPHA BOROUGH BD OF ED	0814-00	11,876,655	163,113
BLAIRSTOWN TWP BD OF ED	0815-00	24,412,675	284,872
FRANKLIN TOWNSHIP BD OF ED	0816-00	13,345,037	258,824
FRELINGHUYSEN TOWNSHIP BD OF ED	0817-00	4,589,908	(102,208)
GREENWICH TOWNSHIP BD OF ED	0818-00	27,145,420	1,061,892
HARMONY TOWNSHIP BD OF ED	0820-00	12,093,676	284,158
HOPE TOWNSHIP BD OF ED	0821-00	7,438,143	189,716
KNOWLTON TWP BD OF ED	0822-00	11,915,341	102,804
LOPATCONG TOWNSHIP BD OF ED	0824-00	26,613,695	517,101
MANSFIELD TOWNSHIP BD OF ED	0825-00	24,500,168	639,940
OXFORD TOWNSHIP BD OF ED	0826-00	10,873,851	248,043
POHATCONG TOWNSHIP BD OF ED	0828-00	13,882,451	56,207
WASHINGTON TOWNSHIP BD OF ED	0829-00	21,183,397	145,924
WHITE TOWNSHIP BD OF ED	0830-00	15,391,169	45,802
HUNTERDON CENTRAL HS BD OF ED	0831-00	115,901,184	3,097,123
HANOVER PARK REG HS DIST BD OF ED	0832-00	60,901,317	1,633,889
RAMAPO INDIAN HILLS REGIONAL HS	0833-00	84,570,403	2,161,128
BELLMAWR BOROUGH BD OF ED	0834-00	37,692,582	1,021,400
ABSECON CITY BD OF ED	1017-00	32,137,354	820,395
ATLANTIC CITY BD OF ED	1018-00	264,676,736	6,648,637
BRIGANTINE CITY BD OF ED	1019-00	34,699,162	562,262
EGG HARBOR CITY BD OF ED	1020-00	23,022,385	652,117
NORTHFIELD CITY BD OF ED	1021-00	36,647,656	967,150
VENTNOR CITY BD OF ED	1022-00	33,979,898	938,996
ATLANTIC COUNTY VOC TECH SCHOOL	1023-00	36,702,632	2,215,429
BERGENFIELD BOROUGH BD OF ED	1024-00	114,946,843	2,635,859
BERGENFIELD BOROUGH BD OF ED	1024-01	224,278	(15,022)
BOGOTA BOROUGH BD OF ED	1025-00	32,140,283	1,208,307
DUMONT BOROUGH BD OF ED	1026-00	86,875,752	1,754,029
ELMWOOD PARK BOROUGH BD OF ED	1027-00	54,954,266	2,532,270
ENGLEWOOD CITY BD OF ED	1028-00	84,116,689	1,911,592
FAIR LAWN BOROUGH BD OF ED	1029-00	182,237,991	4,842,369
FAIRVIEW BOROUGH BD OF ED	1030-00	31,855,432	1,037,645
FORT LEE BOROUGH BD OF ED	1031-00	114,929,562	4,347,069
GARFIELD CITY BD OF ED	1032-00	168,002,760	6,994,828
HACKENSACK CITY BD OF ED	1033-00	191,454,690	6,291,014
HILLSDALE BOROUGH BD OF ED	1034-00	44,703,499	1,297,497
LODI BD OF ED	1035-00	97,530,180	2,323,016
NEW MILFORD BOROUGH BD OF ED	1036-00	65,300,622	2,935,807
NORTH ARLINGTON BOROUGH BD OF ED	1037-00	47,952,138	1,699,125
ORADELL BOROUGH BD OF ED	1038-00	21,080,828	541,530
PALISADES PARK BOROUGH BD OF ED	1039-00	48,405,033	1,629,243
PARK RIDGE BOROUGH BD OF ED	1040-00	53,675,875	1,965,067
RAMSEY BOROUGH BD OF ED	1041-00	108,921,812	3,543,291
RIDGEFIELD BOROUGH BD OF ED	1042-00	74,079,624	2,799,434
RIDGEWOOD VILLAGE BD OF ED	1043-00	169,158,107	4,362,295
RIVER EDGE BOROUGH BD OF ED	1044-00	36,934,880	1,711,781
ROCHELLE PARK TOWNSHIP BD OF ED	1045-00	17,456,131	776,851
RUTHERFORD BOROUGH BD OF ED	1046-00	80,762,595	2,634,632

STATE OF NEW JERSEY
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SOUTH HACKENSACK TOWNSHIP BD OF ED	1047-00	\$ 9,112,612	265,780
TEANECK TOWNSHIP BD OF ED	1048-00	148,548,650	3,119,100
TENAFLY BOROUGH BD OF ED	1049-00	116,624,352	3,909,487
WOOD-RIDGE BOROUGH BD OF ED	1050-00	35,674,232	1,363,569
BERGEN COUNTY VOC-TECH SCHOOL	1052-00	116,012,658	4,076,434
BURLINGTON CITY BD OF ED	1053-00	76,263,889	1,572,299
PALMYRA BOROUGH BD OF ED	1054-00	38,358,820	792,302
COLLINGSWOOD BOROUGH BD OF ED	1055-00	87,481,325	2,833,497
GLOUCESTER CITY BD OF ED	1056-00	92,414,437	1,033,519
HADDON TOWNSHIP BD OF ED	1057-00	80,089,156	1,270,378
WOODLYNNE BOROUGH BD OF ED	1058-00	12,694,836	349,878
CAMDEN COUNTY TECHNICAL SCHOOL	1059-00	86,456,875	202,252
NORTH WILDWOOD CITY BD OF ED	1060-00	17,481,582	160,481
WILDWOOD CITY BD OF ED	1061-00	44,906,810	606,179
WILDWOOD CREST BOROUGH BD OF ED	1062-00	16,250,721	471,663
CAPE MAY CO TECHNICAL SCH DIST	1063-00	31,517,521	1,176,544
BRIDGETON CITY BD OF ED	1064-00	222,745,545	6,722,971
MILLVILLE CITY BD OF ED	1065-00	256,008,152	3,454,892
BELLEVILLE TOWN BD OF ED	1066-00	149,912,680	4,502,843
BLOOMFIELD TWP BD OF ED	1067-00	192,232,111	6,652,782
CALDWELL-WEST CALDWELL BD OF ED	1068-00	86,830,445	2,321,452
EAST ORANGE CITY BD OF ED	1069-00	376,729,684	7,451,733
ESSEX FELS TOWNSHIP BD OF ED	1070-00	8,729,386	493,688
GLEN RIDGE BOROUGH BD OF ED	1071-00	55,466,637	1,934,728
IRVINGTON TOWN BD OF ED	1072-00	227,717,875	8,701,586
LIVINGSTON BD OF ED	1073-00	202,875,043	7,291,950
MILLBURN TOWNSHIP BD OF ED	1074-00	157,400,684	6,125,409
MONTCLAIR TOWNSHIP BD OF ED	1075-00	233,003,753	6,740,088
NUTLEY TOWN BD OF ED	1076-00	138,686,607	3,811,722
ORANGE CITY BD OF ED	1077-00	142,021,410	5,693,353
SOUTH ORANGE & MAPLEWOOD BD OF ED	1078-00	190,913,816	7,536,789
WEST ORANGE TOWNSHIP BD OF ED	1079-00	253,688,353	9,743,094
WOODBURY CITY BD OF ED	1080-00	60,624,858	1,383,256
BAYONNE CITY BOARD OF EDUCATION	1081-00	287,316,818	11,709,563
HARRISON TOWN BD OF ED	1082-00	65,974,219	2,301,211
HOBOKEN CITY BD OF ED	1083-00	106,739,621	1,386,506
NORTH BERGEN TWP BD OF ED	1084-00	220,437,695	7,591,795
SECAUCUS TOWN BD OF ED	1085-00	69,048,694	2,228,192
EWING TOWNSHIP BD OF ED	1086-00	148,790,269	3,823,956
HAMILTON TOWNSHIP BD OF ED	1087-00	459,101,173	9,018,349
LAWRENCE TOWNSHIP BD OF ED	1088-00	148,377,608	3,784,999
CARTERET BD OF ED	1091-00	115,790,760	3,586,865
MIDDLESEX BOROUGH BD OF ED	1092-00	77,753,527	2,070,378
NEW BRUNSWICK CITY BD OF ED	1093-00	306,579,675	13,929,616
EDISON TWP BD OF ED	1094-00	485,654,920	16,794,757
SAYREVILLE BOROUGH BD OF ED	1095-00	189,086,270	7,319,978
MIDDLESEX COUNTY VOC TECH SCHOOL	1096-00	90,825,109	(2,863,894)
ASBURY PARK CITY BD OF ED	1098-00	131,563,815	386,401
AVON-BY-THE-SEA BOROUGH BD OF ED	1099-00	5,537,439	94,735
BELMAR BOROUGH BD OF ED	1100-00	24,297,015	624,941

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BRADLEY BEACH BOROUGH BD OF ED	1101-00	\$ 13,568,680	363,343
BRIELLE BOROUGH BD OF ED	1102-00	22,530,919	698,018
DEAL BOROUGH BD OF ED	1103-00	5,635,435	319,712
EATONTOWN BOROUGH BD OF ED	1104-00	51,748,530	262,086
FREEHOLD BOROUGH BD OF ED	1105-00	55,961,908	2,737,753
FREEHOLD REG H S DISTRICT	1106-00	339,317,080	8,055,494
HIGHLANDS BOROUGH BD OF ED	1107-00	8,522,602	180,383
KEYPORT BOROUGH BD OF ED	1108-00	45,453,944	781,454
LONG BRANCH CITY BD OF ED	1109-00	213,099,920	6,567,439
MANASQUAN BOROUGH BD OF ED	1110-00	62,201,063	2,043,638
NEPTUNE TWP BD OF ED	1111-00	153,117,676	4,302,670
OCEANPORT BOROUGH BD OF ED	1112-00	29,654,116	519,704
RUMSON BOROUGH BD OF ED	1113-00	35,061,300	980,980
SEA GIRT BOROUGH BD OF ED	1114-00	8,209,611	183,358
SPRING LAKE BOROUGH BD OF ED	1115-00	11,080,701	202,820
BOONTON TOWN BD OF ED	1116-00	55,981,251	2,512,497
BUTLER BOROUGH BD OF ED	1117-00	48,347,028	897,135
CHATHAM BOROUGH BD OF ED	1118-00	89,604	(60,471)
DENVILLE TOWNSHIP BD OF ED	1119-00	50,471,189	1,819,188
DENVILLE TOWNSHIP BD OF ED	1119-01	11,029,661	583,592
DOVER TOWN BD OF ED	1120-00	95,143,075	3,192,935
FLORHAM PARK BOROUGH BD OF ED	1121-00	38,072,851	1,194,010
HARDING TOWNSHIP BD OF ED	1122-00	12,002,346	626,266
MADISON BOROUGH BD OF ED	1123-00	85,214,549	2,596,955
MOUNTAIN LAKES BOROUGH BD OF ED	1126-00	79,341,300	1,803,404
PARSIPPANY TROY HILLS BD OF ED	1127-00	283,303,153	7,973,096
ROCKAWAY BOROUGH BD OF ED	1128-00	20,178,566	668,903
ROCKAWAY TOWNSHIP BD OF ED	1129-00	113,786,765	2,004,247
WASHINGTON TOWNSHIP BD OF ED	1130-00	96,330,353	1,323,489
WHARTON BOROUGH BD OF ED	1131-00	26,062,468	707,279
MORRIS HILLS REGIONAL SCHOOL DISTRICT	1132-00	129,099,349	3,684,205
LAKEWOOD TWP BD OF ED	1133-00	172,443,854	6,062,392
LAVALLETTTE BOROUGH BD OF ED	1134-00	7,167,667	259,879
OCEAN GATE BOROUGH BD OF ED	1136-00	5,585,568	115,424
POINT PLEASANT BORO BD OF ED	1137-00	104,146,372	2,372,171
POINT PLEASANT BEACH BOROUGH BD OF ED	1138-00	35,940,063	852,636
SEASIDE HEIGHTS BD OF ED	1139-00	9,098,105	312,376
SEASIDE PARK BOROUGH BD OF ED	1140-00	1,361,026	(107,802)
POMPTON LAKES BOROUGH BD OF ED	1141-00	61,824,703	2,042,693
SALEM CITY BD OF ED	1142-00	50,218,220	568,588
SOMERSET HILLS SCHOOL DISTRICT	1143-00	64,843,584	2,030,786
MANVILLE BOROUGH BD OF ED	1144-00	45,359,702	2,173,274
NORTH PLAINFIELD BOROUGH BD OF ED	1145-00	117,253,481	3,508,628
SOMERVILLE BOROUGH BD OF ED	1146-00	78,757,625	2,745,169
SUSSEX COUNTY VOC TECH SCHOOL	1147-00	31,121,779	369,576
BERKELEY HEIGHTS BD OF ED	1148-00	101,826,082	3,162,632
CLARK TOWNSHIP BD OF ED	1149-00	69,061,934	1,202,171
CRANFORD TOWNSHIP BD OF ED	1150-00	130,656,366	3,800,861
GARWOOD BOROUGH BD OF ED	1151-00	14,434,505	82,220
HILLSIDE TOWNSHIP BD OF ED	1152-00	97,203,383	3,601,313

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KENILWORTH BOROUGH BD OF ED	1153-00	\$ 45,194,672	2,163,493
LINDEN CITY BD OF ED	1154-00	222,847,125	8,919,581
MOUNTAINSIDE BOROUGH BD OF ED	1155-00	22,759,181	1,126,252
NEW PROVIDENCE BORO BD OF ED	1156-00	70,687,180	1,845,971
PLAINFIELD CITY BD OF ED	1157-00	231,912,026	6,511,737
ROSELLE BOROUGH BD OF ED	1158-00	78,003,048	2,736,501
ROSELLE PARK BOROUGH BD OF ED	1159-00	76,694,533	1,854,960
SPRINGFIELD TOWNSHIP BD OF ED	1160-00	67,492,891	2,002,617
UNION TOWNSHIP BD OF ED	1161-00	251,463,599	6,451,901
UNION CO REG HIGH SCH DIST 1	1162-00	2,294,398	(554,128)
WESTFIELD TOWN BD OF ED	1163-00	207,133,003	6,659,072
HACKETTSTOWN TOWN BD OF ED	1164-00	74,320,316	1,886,533
INDEPENDENCE TOWNSHIP BD OF ED	1165-00	—	(12,915)
PHILLIPSBURG TOWN BD OF ED	1166-00	165,879,901	4,481,934
WASHINGTON BORO BD OF ED	1167-00	20,423,034	496,003
BEVERLY CITY BD OF ED	1168-00	10,207,619	278,956
FAIRFIELD TOWNSHIP BD OF ED	1169-00	26,529,641	778,950
KEANSBURG BD OF ED	1170-00	75,484,161	1,379,169
MONMOUTH BEACH BOROUGH BD OF ED	1171-00	10,199,507	331,666
SPRING LAKE HEIGHTS BOROUGH BD	1172-00	13,907,677	583,363
ATLANTIC COUNTY AUDIO VISUAL A	1269-00	—	(602)
CAMDEN CO AUDIO VISUAL AIDS COMMISSION	1270-00	246,628	(10,157)
MIDDLESEX COUNTY AUDIO VIS AID	1275-00	—	(2,561)
MONMOUTH COUNTY AUDIO VIS AIDS	1276-00	75,698	(5,126)
CENTRAL REGIONAL H S DIST	1281-00	84,784,464	2,359,101
WATCHUNG HILLS REGIONAL HS DIS	1282-00	66,827,442	2,149,108
RUMSON-FAIR HAVEN REG BD OF ED	1283-00	34,621,128	1,122,820
ELIZABETH CITY BD OF ED	1287-00	867,990,217	35,020,886
SUMMIT BOARD OF EDUCATION	1288-00	130,213,067	4,812,318
CLIFTON CITY BOARD OF EDUCATION	1289-00	328,271,840	11,555,481
PASSAIC CITY BD OF ED	1290-00	467,196,353	15,876,247
TRENTON CITY BD OF ED	1291-00	408,652,810	1,879,119
KEARNY TOWN BD OF ED	1292-00	181,708,206	4,042,828
RED BANK BOROUGH BD OF ED	1293-00	44,356,584	2,195,814
LYNDHURST TOWNSHIP BD OF ED	1294-00	75,157,133	1,854,164
RIDGEFIELD PARK VILLAGE BD OF ED	1295-00	69,573,140	1,666,102
BLACK HORSE PIKE REG. SCH. DIS	1298-00	137,887,035	3,986,484
LENAPE REGIONAL HS DIST	1299-00	283,146,195	7,603,724
LAKELAND REGIONAL HIGH SCHOOL	1300-00	42,904,806	970,672
RIVER DELL REGIONAL BD OF ED	1301-00	56,507,611	1,810,851
SOUTHERN REGIONAL H S DISTRICT	1312-00	135,184,836	2,547,190
WEST MORRIS REGIONAL BD OF ED	1313-00	86,175,824	1,442,552
LOWER CAPE MAY REGIONAL SCHOOL	1314-00	70,805,596	541,202
SOUTH HUNTERDON REGIONAL BD OF ED	1317-00	5,438,516	(442,862)
GREATER EGG HARBOR REGIONAL	1318-00	130,461,028	2,766,958
DELAWARE VALLEY REGIONAL HS DIST	1321-00	36,491,355	525,087
MAINLAND REGIONAL HS DISTRICT	1330-00	59,099,639	1,315,024
MAINLAND REGIONAL HS DISTRICT	1330-60	—	(544)
PASSAIC COUNTY MANCHESTER REG	1331-00	24,222,166	827,525
STERLING REGIONAL HS DIST	1332-00	36,083,987	495,258

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MONMOUTH COUNTY REGIONAL HS	1333-00	\$ 52,961,051	997,357
WEST ESSEX REGIONAL SCHOOL DIS	1334-00	60,583,251	1,902,703
DELSEA REGIONAL SCHOOL DISTRICT	1340-00	73,229,603	1,292,849
NORTHERN BURLINGTON CO REG	1341-00	71,569,155	1,935,030
SALEM COUNTY VOC TECH SCHOOL	1342-00	15,186,657	811,815
CLEARVIEW REGIONAL HIGH SCHOOL DISTRICT	1343-00	84,613,279	1,768,627
OCEAN COUNTY VOC TECH H S DIST	1357-00	58,997,700	1,719,197
MONMOUTH COUNTY VOC SCHOOL DISTRICT	1360-00	90,708,980	2,748,671
UNION COUNTY VOC TECH SCHOOL	1362-00	31,428,533	1,561,813
WARREN COUNTY VOC TECH BD OF ED	1371-00	16,037,215	325,417
SOMERSET COUNTY VOC TECH SCHOOL DISTRICT	1374-00	30,540,253	540,347
SHORE REGIONAL H S DISTRICT	1386-00	28,658,557	658,486
HENRY HUDSON REG SCH DIST BD OF ED	1390-00	17,664,317	328,224
KINGSWAY REGIONAL SCHOOL DIST.	1395-00	69,958,675	2,756,507
NORTHERN HIGHLANDS REG HS BD OF ED	1399-00	45,756,182	1,515,729
BUENA REGIONAL SCHOOL DIST	1406-00	91,915,422	369,898
BURLINGTON COUNTY INST OF TECH	1411-00	70,092,630	1,284,079
TINTON FALLS BOROUGH BD OF ED	1417-00	58,311,165	1,964,575
WOODSTOWN-PIESGROVE REGIONAL	1418-00	63,524,749	534,584
ANDOVER REGIONAL BD OF ED	1419-00	22,930,385	(15,543)
PASSAIC COUNTY VOCATIONAL TECH	1420-00	130,595,401	4,772,843
GATEWAY REGIONAL HIGH SCH DIST	1423-00	48,975,614	729,240
UPPER FREEHOLD REGIONAL BD OF ED	1427-00	78,133,351	1,821,288
BORDENTOWN REGIONAL BD OF ED	1431-00	89,405,362	2,015,763
HIGH POINT REG HIGH SCH DIST	1433-00	49,311,987	377,351
MANALAPAN-ENGLISHTOWN REG BD OF ED	1435-00	196,470,783	5,278,875
MATAWAN-ABERDEEN REGIONAL HS DISTRICT	1438-00	148,114,838	3,516,163
ATLANTIC CAPE COMMUNITY COLLEGE	1441-00	63,571,418	1,513,690
ATLANTIC CAPE COMMUNITY COLLEGE	1441-70	—	(25,921)
OCEAN COUNTY COLLEGE	1444-00	62,034,848	2,168,463
OCEAN COUNTY COLLEGE PARTTIME	1444-70	—	(29,265)
SUSSEX WANTAGE REGIONAL SCHOOL	1445-00	61,103,010	498,263
EASTERN CAMDEN COUNTY REG SCHOOL	1447-00	72,714,010	1,683,924
MIDDLESEX COUNTY COLLEGE	1454-00	108,618,814	2,693,369
HOPEWELL VALLEY REG SCH DIST	1461-00	156,134,657	4,960,449
CUMBERLAND COUNTY COLLEGE	1468-00	29,375,155	933,759
CUMBERLAND COUNTY COLLEGE PART	1468-70	—	(1,435)
WARREN HILLS REGIONAL BD OF ED	1477-00	74,842,891	1,292,215
MERCER COUNTY COMMUNITY COLLEGE	1478-00	77,173,369	217,852
MERCER COUNTY COMMUNITY COLLEGE	1478-70	—	(107,489)
MORRIS COUNTY COLLEGE	1481-00	76,696,965	2,689,043
MORRIS COUNTY COLLEGE	1481-70	—	(13,787)
RARITAN VALL COMMUNITY COLLEGE	1482-00	55,874,195	2,225,643
RARITAN VALL COMMUNITY COLLEGE	1482-70	—	(24,995)
BERGEN COUNTY COMMUNITY COLLEGE	1486-00	122,165,349	3,407,200
BERGEN COUNTY COMMUNITY COLLEGE	1486-70	—	(39,682)
PRINCETON REGIONAL SCHOOL DIST	1487-00	155,294,879	5,529,392
CAMDEN COUNTY COMM COLLEGE	1490-00	89,244,046	1,668,995
CAMDEN COUNTY COMM COLLEGE	1490-60	—	(14,124)
CAMDEN COUNTY COMM COLLEGE	1490-70	—	(62,375)

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ESSEX COUNTY COLLEGE	1495-00	\$ 93,894,698	(664,567)
ESSEX COUNTY COLLEGE	1495-70	—	(21,623)
ROWAN COLLEGE AT BURLINGTON CO	1496-00	51,260,230	(115,603)
ROWAN COLLEGE AT BURLINGTON CO	1496-70	—	(24,193)
ROWAN COLLEGE AT GLOUCESTER CO	1497-00	53,827,432	3,042,233
BROOKDALE COMMUNITY COLLEGE	1509-00	121,169,147	2,621,767
BROOKDALE COMMUNITY COLLEGE	1509-60	—	(33,076)
BROOKDALE COMMUNITY COLLEGE	1509-70	—	(45,684)
MERCER COUNTY VOC TECH SCHOOL	1512-00	21,835,227	138,551
CARLSTADT E RUTHERFORD REG BE	1515-00	18,900,882	556,748
TOMS RIVER SCHOOL DIST	1517-00	604,257,164	5,764,666
WESTWOOD REGIONAL BD OF ED	1521-00	88,233,189	3,517,704
WEST WINDSOR-PLAINSBORO REG SC	1529-00	312,625,775	9,159,121
NORTH WARREN REG HIGH SCHOOL	1531-00	33,452,468	29,079
CUMBERLAND COUNTY VO-TECH SCHOOL	1533-00	27,453,870	1,968,297
UNION COUNTY EDUCATIONAL SRV COMMISSION	1537-00	42,823,217	979,987
MORRIS COUNTY VOC TECH SCHOOL	1541-00	26,726,926	929,589
RED BANK REGIONAL HS DISTRICT	1543-00	48,196,379	1,546,971
PASSAIC COUNTY COMMUNITY COLLEGE	1548-00	61,907,561	5,091,170
HUDSON COUNTY SCHOOLS OF TECHNOLOGY	1584-00	90,979,384	2,896,731
LENAPE VALLEY REG HS DIST	1586-00	30,789,731	570,310
GLOUCESTER COUNTY VOC BD OF ED	1592-00	40,402,748	1,364,591
MORRIS SCHOOL DISTRICT	1602-00	203,057,457	6,369,496
KITTATINNY REGIONAL H S	1605-00	42,988,477	911,976
BERGEN COUNTY SPEC SER SCH DIST	1611-00	182,795,108	6,632,412
SALEM COUNTY COMMUNITY COLLEGE	1613-00	9,554,386	40,858
BURLINGTON COUNTY AUD VIS AIDS	1614-00	554,411	(69,388)
OCEAN COUNTY AUDIO VISUAL AIDS	1615-00	—	(52,119)
WALLKILL VALLEY REG. HS BD OF ED	1622-00	27,475,151	399,788
BURLINGTON CO BD OF SPCL SRVCS	1624-00	112,179,244	2,307,746
MORRIS COUNTY EDUCATIONAL SERV	1626-00	17,511,927	12,259
CAPE MAY COUNTY SPEC SERV SCHOOL	1643-00	42,217,171	(319,775)
HUDSON COUNTY COMMUNITY COLLEGE	1656-00	50,228,092	2,281,129
CUMBERLAND REGIONAL SCHOOL DIS	1668-00	44,755,759	532,523
PINELANDS REGIONAL SCHOOL DIST	1672-00	72,299,758	1,354,513
MIDDLESEX COUNTY EDUCATIONAL SERV COMM	1699-00	70,538,954	2,797,716
EDUCATIONAL INFO & RESOURCE CE	1704-00	4,517,076	(827,475)
MERCER COUNTY SPECIAL SERV SCHOOL	1708-00	107,620,865	868,444
GLOUCESTER COUNTY SPEC SERV SCHOOL	1721-00	97,804,617	3,525,678
SOMERSET COUNTY EDUCATIONAL SERV COMM	1722-00	13,004,914	(239,594)
SUSSEX COUNTY EDUCATIONAL SERV COMM BD OF ED	1724-00	5,185,865	41,785
ESSEX CO EDUCATIONAL SERV COMM	1725-00	34,605,764	(651,583)
CAMDEN CO ED SERVICE COMM	1726-00	19,683,975	1,064,552
MONMOUTH-OCEAN EDUCATIONAL SERV COMM	1736-00	26,448,648	613,758
HUNTERDON COUNTY EDUCATIONAL SERV COMM	1738-00	25,390,264	770,472
WARREN COUNTY COMM COLLEGE	1751-00	8,890,039	640,211
SUSSEX COUNTY COMMUNITY COLLEGE	1754-00	20,130,386	1,094,146
SUSSEX COUNTY COMMUNITY COLLEGE	1754-70	—	(6,641)
OCEAN COUNTY N SHORE JNT COMM	1758-00	72,658	(5,955)
UNION COUNTY COLLEGE	1761-00	77,788,526	5,350,975

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UNION COUNTY COLLEGE	1761-70	\$ —	(44,041)
CHATHAMS SCHOOL DISTRICT	1792-00	27,482,318	(10,607,369)
MORRIS-UNION JOINTURE COMM	1806-00	50,560,169	2,246,687
ATLANTIC COUNTY SPEC SERV SCHOOL	1829-00	78,333,592	(380,958)
WARREN COUNTY SPEC SERVICES SCHOOL	1839-00	3,472,189	(501,345)
SALEM COUNTY SPECIAL SERV SCHOOL	1840-00	26,586,901	1,979,241
PASSAIC COUNTY EDUCATIONAL SRV COMM	1848-00	11,327,886	1,224,900
HUNTERDON COUNTY VOC TECH SCHOOL	1852-00	7,204,437	261,726
GREAT MEADOWS REGIONAL BD OF ED	1854-00	29,113,405	432,215
LEAP ACADEMY CHARTER SCHOOL	1873-00	15,951,315	1,566,607
PRINCETON CHARTER SCHOOL	1874-00	5,998,688	568,786
NORTH STAR ACADEMY CHARTER SCHOOL	1878-00	34,539,690	7,247,207
ROBERT TREAT ACADEMY CHARTER SCHOOL	1881-00	11,478,176	1,010,555
ELYSIAN CHARTER SCHOOL OF HOBOKEN	1882-00	5,744,209	348,142
LEARNING COMMUNITY CHARTER SCHOOL	1883-00	6,976,006	667,389
SOARING HEIGHTS CHARTER SCHOOL	1884-00	3,766,298	273,409
TRENTON COMMUNITY CHARTER SCHOOL	1886-00	550,084	(58,565)
SUSSEX COUNTY CHARTER SCHOOL	1889-00	4,234,137	292,057
INTERNATIONAL CHARTER SCHOOL	1892-00	2,909,968	162,068
GREATER BRUNSWICK CHARTER SCHOOL	1894-00	6,193,157	507,583
PLEASAN TECH ACADEMY CHARTER SCHOOL	1895-00	242,405	(37,921)
EMILY FISHER CHARTER SCHOOL OF ADVANCED STUDIES	1896-00	303,710	3,060
ACADEMY CHARTER HIGH SCHOOL	1897-00	5,715,436	491,449
CHARTER TECH SCHOOL	1898-00	7,328,737	579,602
HOBOKEN CHARTER SCHOOL	1899-00	4,008,285	420,330
GRANVILLE CHARTER SCHOOL	1901-00	212,543	(11,654)
EAST ORANGE COMM CHARTER SCHOOL	1905-00	8,001,979	278,213
CLASSICAL ACADEMY CHARTER SCHOOL	1908-00	1,650,102	205,005
RED BANK CHARTER SCHOOL	1911-00	4,293,426	417,167
JERSEY CITY GOLDEN DOOR CHARTER	1913-00	7,456,392	750,646
CAMDEN'S PROMISE CHARTER SCHOOL	1914-00	31,609,796	4,182,947
TEANECK COMMUNITY CHARTER SCHOOL	1917-00	5,931,540	551,485
QUEEN CITY ACADEMY CHARTER SCHOOL	1920-00	2,170,685	205,952
VILLAGE CHARTER SCHOOL	1921-00	4,847,695	462,923
JERSEY CITY COMMUNITY CHARTER	1922-00	8,921,499	765,109
GRAY CHARTER SCHOOL	1925-00	5,309,998	465,245
PACE CHARTER SCHOOL OF HAMILTON	1926-00	4,975,035	654,805
OCEANSIDE CHARTER SCHOOL	1927-00	142,202	(46,793)
ENGLEWOOD ON THE PALISADES CHARTER	2005-00	5,192,974	400,275
DISCOVERY CHARTER SCHOOL	2011-00	883,048	128,461
MARION P THOMAS CHARTER SCHOOL	2015-00	16,050,694	2,210,955
MARIA L VARISCO ROGERS CHARTER	8004-00	7,615,365	771,220
BAYSHORE JOINTURE COMMISSION	8009-00	5,171,740	686,028
SOUTH BERGEN JOINTURE COMMISSION	8017-00	38,276,874	2,163,590
NEWARK CHARTER SCHOOL	8020-00	—	(6,097)
FREEDOM ACADEMY CHARTER SCHOOL	8021-00	5,251,578	932,289
HOPE ACADEMY CHARTER SCHOOL	8026-00	4,025,992	370,517
D.U.E. SEASON CHARTER SCHOOL	8027-00	—	(194,106)
UNITY CHARTER SCHOOL	8030-00	2,797,662	366,433
CENTRAL JERSEY ARTS CHARTER SCHOOL	8034-00	—	(61)

STATE OF NEW JERSEY
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As of and for the year ended June 30, 2023

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
UNIVERSITY HEIGHTS CHARTER SCHOOL	8035-00	\$ 5,049,155	737,747
UNION COUNTY TEAMS CHARTER SCHOOL	8039-00	2,474,246	232,476
CAMDEN ACADEMY CHARTER SCHOOL	8043-00	—	(109,680)
ECO CHARTER SCHOOL	8051-00	1,819,497	194,540
LADY LIBERTY CHARTER SCHOOL	8055-00	—	(663,635)
LIBERTY ACADEMY CHARTER SCHOOL	8057-00	—	(49,648)
NEW HORIZON COMMUNITY CHARTER	8059-00	5,131,963	501,770
PATERSON CHART SCHOOL URBAN LE	8065-00	—	(1,272)
PATERSON CHART SCHOOL SCIENCE	8066-00	14,090,953	2,297,496
RIDGE AND VALLEY CHARTER SCHOOL	8070-00	3,558,390	326,484
SCHOMBURG CHARTER SCHOOL	8071-00	118,476	(6,138)
TEAM ACADEMY CHARTER SCHOOL	8075-00	43,138,237	8,833,457
CENTRAL JERSEY CHARTER PREP SCHOOL	8083-00	6,132,978	1,609,567
UNIVERSITY ACADEMY CHARTER HS	8085-00	6,574,365	464,487
FOUNDATION ACADEMY CHARTER SCHOOL	8086-00	9,032,805	1,551,429
BERGEN ARTS & SCIENCE CHARTER	8091-00	8,687,323	1,529,461
GALLOWAY COMMUNITY CHARTER SCHOOL	8092-00	196,301	(121,210)
CAPITAL PREP CHARTER H S	8093-00	—	(1,271)
CAPITAL PREPARATORY CHARTER HIGH SCHOOL	8094-00	118,476	(29,305)
PRIDE ACADEMY CHARTER SCHOOL	8095-00	3,610,303	436,112
CAMDEN'S PRIDE CHARTER SCHOOL	8097-00	—	(49,503)
NEWARK EDUCATORS' COMM CHARTER	8100-00	2,170,053	274,227
PAUL ROBESON CHARTER SCHOOL	8101-00	3,297,650	567,919
ETHICAL COMM CHARTER SCHOOL - J.C.	8102-00	2,795,222	507,010
INSTITUTE FOR EXCELLENCE CHARTER SCHOOL	8103-00	—	(67,873)
RIVERBANK CHARTER SCHOOL OF EXCELLENCE	8106-00	2,053,794	232,993
VINELAND PUBLIC CHARTER SCHOOL	8107-00	2,527,145	306,615
COMMUNITY CH SCHOOL OF PATTERS	8109-00	6,362,964	1,128,646
RENAISSANCE REGIONAL LEADERSHIP CHARTER SCHOOL	8111-00	—	(32,021)
HOBOKEN DUAL LANGUAGE CH SCHOOL	8112-00	3,095,161	507,569
BARACK OBAMA GREEN CHARTER H.S	8113-00	1,913,063	437,339
ACADEMY FOR URBAN LEADERSHIP	8114-00	3,634,521	735,646
HATIKVAH INTERNAT'L ACAD CHART	8115-00	4,290,542	819,368
NEWARK LEGACY CHARTER SCHOOL	8118-00	—	(652,300)
M.E.T.S. CHARTER SCHOOL	8120-00	—	(503,034)
GREAT OAKS CHARTER SCHOOL	8121-00	13,270,464	3,694,652
PEOPLES PREPARATORY CHARTER SCHOOL	8122-00	3,211,191	657,702
DR LENA EDWARDS ACAD CHTR SCHL	8123-00	3,330,875	468,538
ROSEVILLE COMMUNITY CHARTER SCHOOL	8124-00	3,935,660	698,029
THE KINGDOM CH SCHOOL OF LEADER	8125-00	—	(108,081)
MILLVILLE PUBLIC CHARTER SCHOOL	8126-00	1,867,053	350,757
VISIONS ACADEMY CHARTER HIGH SCHOOL	8127-00	—	(36,454)
JOHN P HOLLAND CHARTER SCHOOL	8128-00	4,299,650	777,140
PASSAIC ARTS & SCIENCE CHTR SCHOOL	8129-00	10,342,644	2,626,752
KNOWLEDGE A TO Z CHARTER SCHOO	8151-00	—	(235,936)
THOMAS EDISON ENERGY-SMART CHARTER	8152-00	3,849,972	735,271
NEWARK PREP CHARTER SCHOOL	8153-00	—	(320,307)
BELOVED COMMUNITY CHARTER SCHL	8154-00	8,029,736	2,025,722
BENJAMIN BANNEKER PREP CH SCHOOL	8155-00	3,104,458	598,901
MERIT PREP CHARTER SCHOOL NEWARK	8158-00	—	(90,613)
PAULO FREIRE CHARTER SCHOOL	8160-00	—	(132,817)

STATE OF NEW JERSEY
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As of and for the year ended June 30, 2023

<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>
BURCH CHTR SCHOOL OF EXCELLENCE	8161-00	\$ 2,964,490	552,226
PHILIP'S ACADEMY CHARTER SCHOOL	8162-00	5,219,376	1,106,818
PATERSON ARTS & SCIENCE CHARTER SCHOOL	8163-00	4,939,995	1,230,256
CAMDEN COMMUNITY CHARTER SCHOOL	8164-00	168,769	(443,707)
SOUTH HUNTERDON REGIONAL SCHOOL	8165-00	33,574,963	2,814,128
HOPE COMMUNITY CHARTER SCHOOL	8166-00	1,175,701	174,613
COMPASS ACADEMY CHARTER SCHOOL	8167-00	2,421,235	278,075
JERSEY CITY GLOBAL CHARTER SCHOOL	8168-00	2,929,606	757,891
TRENTON STEM TO CIVICS CHARTER	8173-00	3,022,252	764,895
LINK COMMUNITY CHARTER SCHOOL	8174-00	3,258,181	492,328
GREAT FUTURES CHARTER HIGH SCHOOL	8175-00	—	(111,871)
INTERNATIONAL ACADEMY OF TRENTON C/S	8176-00	—	(107,018)
ATLANTIC CITY COMMUNITY CHARTER	8177-00	2,835,218	806,064
COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL	8181-00	7,051,031	1,774,940
INTERN.ACAD OF ATLANT.CITY C/S	8182-00	2,995,888	891,257
BRIDGETON PUBLIC CHARTER SCHOOL	8183-00	567,869	163,451
EMPOWERMENT ACADEMY C/S INC.	8185-00	5,457,544	1,738,368
CRESTHAVEN ACADEMY CHARTER SCHO	8186-00	2,547,627	796,875
HUDSON ARTS & SCIENCES C/S	8187-00	3,530,603	1,190,485
PHILIPS ACADEMY C/S OF PATERSON	8188-00	2,881,984	804,018
COLLEGE ACHIEVE PATERSON C/S	8191-00	7,207,528	1,676,435
LEAD CHARTER SCHOOL	8192-00	1,192,968	414,448
COLLEGE ACHIEVE GREAT ASBURY (CHARTER SCHOOL)	8193-00	3,249,288	784,275
OCEAN ACADEMY CHARTER SCHOOL	8194-00	1,985,788	635,283
ACHIEVE COMMUNITY CHARTER SCHOOL	8195-00	2,271,871	628,322
ACHIEVERS EARLY COLLEGE PREP.	8196-00	1,465,312	404,611
KIPP COOPER NORCROSS ACADEMY	8198-00	10,655,922	2,930,455
MASTERY SCHOOLS OF CAMDEN	8199-00	20,310,306	5,132,606
CAMDEN PREP	8200-00	4,812,308	1,726,212
CREATIVITY COLABORATORY C/S	8201-00	815,960	250,442
MIDDLESEX COUNTY STEM C/S	8203-00	1,048,357	125,736
PENSIONERS GROUP	9975-00	—	(64,593)
TOTAL		\$ 52,361,668,239	1,369,124,126

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

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

Notes to Supplemental Schedule of Special Funding Amounts by Employer for the State
Health Benefits Local Education Retired Employees Plan

June 30, 2023

(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.