



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

Schedule of Total Nonemployer OPEB Liability

June 30, 2021

(With Independent Auditors' Report Thereon)

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

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Independent Auditors' Report

The Treasurer
State of New Jersey:

We have audited the accompanying Schedule of Total Nonemployer OPEB Liability (the Schedule) of the State Health Benefit Local Education Retired Employees Plan as of June 30, 2021, 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, 2021 in accordance with U. S. generally accepted accounting principles.

Other Information

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



Restriction on Use

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

KPMG LLP

Short Hills, New Jersey
January 18, 2023

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

Schedule of Total Nonemployer OPEB Liability

June 30, 2021

<u>Nonemployer</u>	<u>2021</u>
Nonemployer - State of New Jersey	\$ <u>60,007,650,970</u>
Total	\$ <u><u>60,007,650,970</u></u>

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

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

Notes to Schedule of Total Nonemployer OPEB Liability

June 30, 2021

(1) General Information about the OPEB Plan

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

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

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

(2) Basis of Presentation

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

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

Notes to Schedule of Total Nonemployer OPEB Liability

June 30, 2021

(3) Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Total Nonemployer OPEB Liability	\$	60,007,650,970		
Inflation rate		2.50%		
		<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary increases:				
Through 2026		1.55 - 4.45%	2.00 - 6.00%	3.25 - 15.25%
		based on service years	based on service years	based on service years
Thereafter		2.75 - 5.65%	3.00 - 7.00%	Not Applicable
		based on service years	based on service years	

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 – June 30, 2018, July 1, 2014 – June 30, 2018, and July 1, 2013 – June 30, 2018 for TPAF, PERS and PFRS, respectively.

(a) Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.65% and decreases to a 4.50% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2022 through 2023 are reflected. For PPO the trend is initially 5.74% in fiscal year 2024, increasing to 12.93% in fiscal year 2025 and decreases to 4.50% after 11 years. For HMO the trend is initially 6.01% in fiscal year 2024, increasing to 15.23% in fiscal year 2025 and decreases to 4.5% after 11 years. For prescription drug benefits, the initial trend rate is 6.75% 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%.

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

June 30, 2021

(b) Discount rate

The discount rate for June 30, 2021 was 2.16%. 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.

(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, 2021, 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:

	At 1% decrease (1.16%)	At discount rate (2.16%)	At 1% increase (3.16%)
\$	71,879,745,555	60,007,650,970	50,659,089,138

(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, 2021 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:

	1% decrease	Healthcare cost trend rate	1% increase
\$	48,576,388,417	60,007,650,970	75,358,991,782

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 year ended June 30, 2021

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	\$ 295,702,260	148,064,154
BERKELEY TWP BD OF ED	0111-00	103,091,436	6,373,806
HAMMONTON TOWN BD OF ED	0112-00	130,445,538	7,552,544
SOUTH BRUNSWICK TOWNSHIP BD OF ED	0113-00	333,159,155	20,416,038
HAWTHORNE BOROUGH BD OF ED	0114-00	35,798,714	254,644
HAWTHORNE BOROUGH BD OF ED PARAPROF	0114-01	55,393,938	5,422,384
MENDHAM BOROUGH BD OF ED	0115-00	23,458,270	1,350,015
WEST DEPTFORD TOWNSHIP BD OF ED	0117-00	134,005,852	6,450,548
BELVIDERE TOWN BD OF ED	0120-00	36,437,182	1,794,351
MOUNT OLIVE TOWNSHIP BD OF ED	0123-00	203,622,779	10,867,449
PARAMUS BD OF ED	0124-00	177,380,525	10,005,322
SOMERS POINT CITY BD OF ED	0126-00	50,899,330	2,522,596
MIDDLETOWN TOWNSHIP BD OF ED	0127-00	404,667,876	21,126,914
NEWTON TOWN BD OF ED	0129-00	75,906,940	3,652,134
JAMESBURG BOROUGH BD OF ED	0130-00	18,470,009	1,361,806
PLEASANTVILLE CITY BD OF ED	0145-00	160,508,252	7,846,256
WALL TOWNSHIP BD OF ED	0146-00	197,590,017	11,213,576
DEERFIELD TOWNSHIP BD OF ED	0147-00	16,225,921	611,949
AVALON BOROUGH BD OF ED	0148-00	8,505,701	324,701
FLEMINGTON RARITAN BD OF ED	0149-00	133,307,515	8,574,291
PATERSON CITY BD OF ED	0151-00	1,039,314,325	53,629,310
HOLLAND TOWNSHIP BD OF ED	0152-00	28,781,677	1,363,987
WINSLOW TOWNSHIP BD OF ED	0153-00	237,306,170	10,230,521
MIDDLE TOWNSHIP BD OF ED	0154-00	122,227,782	4,586,460
MIDDLE TOWNSHIP BD OF ED	0154-01	419,186	(6,417)
HALEDON BOROUGH BD OF ED	0155-00	39,167,558	3,048,419
LITTLE FERRY BOROUGH BD OF ED	0156-00	33,845,158	2,032,455
MANSFIELD TOWNSHIP BD OF ED	0157-00	25,570,042	1,319,892
PASSAIC COUNTY REGIONAL HS BD OF ED	0158-00	37,318,487	2,188,410
PASSAIC COUNTY REGIONAL HS BD OF ED	0158-01	11,665,313	362,728
HOWELL TOWNSHIP BD OF ED	0159-00	313,971,550	15,163,238
DELANCO TOWNSHIP BD OF ED	0163-00	17,719,896	728,887
EVESHAM TWP BD OF ED	0165-00	221,818,074	10,436,428
LOWER CAMDEN COUNTY REGIONAL H	0168-00	12,883,908	(1,042,200)
RANCOCAS VALLEY REGIONAL HS	0169-00	74,729,618	4,447,377
MOUNT HOLLY TOWNSHIP BD OF ED	0170-00	54,421,610	2,579,128
FRANKLIN BOROUGH BD OF ED	0173-00	24,352,647	1,142,265
FRANKLIN BOROUGH BD OF ED	0173-01	537,659	(110,947)
BARRINGTON BOROUGH BD OF ED	0179-00	26,270,002	1,635,816
HADDONFIELD BOROUGH BD OF ED	0181-00	87,569,139	4,694,193
EAST RUTHERFORD BOROUGH BD OF ED	0185-00	34,618,337	2,169,235
MAYWOOD BOROUGH BD OF ED	0186-00	31,352,932	2,189,414
PROSPECT PARK BOROUGH BD OF ED	0189-00	29,055,331	1,963,765
METUCHEN BORO BD OF ED	0190-00	84,886,315	4,919,047
STAFFORD TOWNSHIP BD OF ED	0191-00	103,553,685	5,858,045
WANAQUE BOROUGH BD OF ED	0192-00	37,392,455	2,622,529
BRICK TWP BD OF ED	0193-00	436,326,305	21,402,444
AUDUBON BOROUGH BD OF ED	0196-00	66,677,220	3,028,368
NEWARK PUBLIC SCHOOLS	0197-00	1,143,182,612	195,648,795
NEWARK PUBLIC SCHOOLS	0197-03	641,556,940	(124,779,246)

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

As of and for year ended June 30, 2021

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	\$ 58,744,704	3,281,559
ATLANTIC HIGHLANDS BOROUGH BD	0199-00	15,916,852	791,203
WEST LONG BRANCH BOROUGH BD OF ED	0202-00	23,814,123	1,160,370
WAYNE TOWNSHIP BD OF ED	0203-00	350,572,038	21,508,471
LEONIA BOROUGH BD OF ED	0223-00	70,069,531	4,841,557
GLASSBORO BOROUGH BD OF ED	0224-00	106,600,093	4,311,758
MARGATE CITY BD OF ED	0225-00	30,088,759	1,189,928
RUNNEMEDE BOROUGH BD OF ED	0226-00	41,623,084	2,045,709
TEWKSBURY TOWNSHIP BD OF ED	0227-00	28,743,627	1,377,083
OAKLYN BOROUGH BD OF ED	0228-00	15,210,914	(70,821)
HOLMDEL TOWNSHIP BD OF ED	0229-00	131,436,478	7,316,217
HO HO KUS BOROUGH BD OF ED	0230-00	21,872,602	1,330,716
VINELAND CITY BD OF ED	0231-00	538,832,416	22,013,085
LINCOLN PARK BOROUGH BD OF ED	0232-00	37,788,592	2,107,451
MERCHANTVILLE BOROUGH BD OF ED	0233-00	14,889,010	798,433
NORTH CALDWELL TOWNSHIP BD OF ED	0234-00	28,191,518	2,050,278
WEST NEW YORK TOWN BD OF ED	0235-00	271,694,361	17,208,470
UNION CITY BD OF ED	0236-00	437,389,111	28,702,303
MIDLAND PARK BOROUGH BD OF ED	0237-00	50,579,790	3,253,569
OCEAN CITY BD OF ED	0238-00	117,863,327	4,848,507
RAHWAY CITY BD OF ED	0239-00	150,190,310	9,505,981
RAHWAY CITY BD OF ED	0239-01	879,781	(32,450)
JEFFERSON TOWNSHIP BD OF ED	0240-00	144,599,903	6,990,851
SCOTCH PLAINS FANWOOD BD OF ED	0241-00	204,712,373	12,889,249
WASHINGTON TOWNSHIP BD OF ED	0242-00	402,917,225	16,297,333
BLOOMINGDALE BOROUGH BD OF ED	0243-00	25,579,751	1,115,573
WEEHAWKEN TOWNSHIP BD OF ED	0244-00	49,655,327	3,121,043
RIVERTON BOROUGH BD OF ED	0252-00	13,208,331	701,403
MOORESTOWN TOWNSHIP BD OF ED	0264-00	164,580,693	10,170,024
MOORESTOWN TOWNSHIP BD OF ED	0264-01	4,294,403	(139,263)
PEMBERTON TOWNSHIP BD OF ED	0265-00	315,835,279	12,165,133
WALLINGTON BOROUGH BD OF ED	0266-00	40,904,221	2,398,726
MAPLE SHADE TOWNSHIP BD OF ED	0267-00	97,779,504	5,722,586
LINDENWOLD BOROUGH BD OF ED	0268-00	113,069,271	7,553,066
CHERRY HILL TOWNSHIP BD OF ED	0269-00	481,371,188	23,988,778
NETCONG BOROUGH BD OF ED	0270-00	11,757,410	573,565
MANTUA TOWNSHIP BD OF ED	0271-00	58,877,622	3,129,047
BERLIN BOROUGH BD OF ED	0272-00	32,692,676	1,497,661
BOUND BROOK BOROUGH BD OF ED	0273-00	53,357,025	4,248,036
PERTH AMBOY CITY BD OF ED	0275-00	442,667,760	29,618,278
HAMBURG BOROUGH BD OF ED	0285-00	14,102,717	620,867
OAKLAND BOROUGH BD OF ED	0289-00	65,772,752	3,213,911
HIGHLAND PARK BOROUGH BD OF ED	0291-00	65,914,266	4,115,316
HIGHLAND PARK BOROUGH BD OF ED	0291-01	148,843	(7,399)
JACKSON TOWNSHIP BD OF ED	0292-00	398,129,600	22,064,678
ELK TWP BD OF ED	0293-00	16,582,730	726,032
GLEN ROCK BOROUGH BD OF ED	0295-00	84,755,309	5,358,949
HOPEWELL TOWNSHIP BD OF ED	0297-00	23,037,191	770,436
ALPINE BOROUGH BD OF ED	0298-00	8,257,937	422,538
CAMDEN CITY BOARD OF EDUCATION	0299-00	619,736,747	4,713,828

**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 year ended June 30, 2021

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	\$ 26,528,411	1,622,435
WYCKOFF TOWNSHIP BD OF ED	0304-00	78,322,165	4,966,148
CRESSKILL BOROUGH BD OF ED	0305-00	61,618,251	4,216,105
EAST WINDSOR REG SCHOOL DIST	0306-00	212,231,046	11,649,335
HASBROUCK HEIGHTS BOROUGH BD OF ED	0307-00	63,980,512	4,165,330
NORTH HALEDON BOROUGH BD OF ED	0308-00	25,376,331	1,676,224
DUNELLEN BOROUGH BD OF ED	0310-00	39,057,394	2,969,046
OGDENSBURG BOROUGH BOARD OF ED	0311-00	12,857,136	611,870
WESTVILLE BOROUGH BD OF ED	0312-00	18,128,541	768,639
RIVER VALE TOWNSHIP BD OF ED	0313-00	48,411,098	2,685,535
OCEAN TOWNSHIP BD OF ED	0315-00	198,045,986	9,409,851
EDGEWATER BOROUGH BD OF ED	0316-00	21,406,783	2,031,409
MONROE TOWNSHIP BD OF ED	0317-00	207,960,692	12,943,806
SOUTH RIVER BOROUGH BD OF ED	0318-00	72,648,827	4,481,721
LONGPORT BOROUGH BD OF ED	0322-00	—	(4,881)
BRIDGEWATER RARITAN BD OF ED	0324-00	360,765,877	21,230,501
SPOTSWOOD BOROUGH BD OF ED	0325-00	63,661,883	3,791,820
CLAYTON BOROUGH BD OF ED	0326-00	49,408,592	2,825,580
PENNSVILLE TOWNSHIP BD OF ED	0327-00	98,807,849	5,100,066
LONG BEACH ISLAND BD OF ED	0330-00	19,331,439	672,301
UPPER DEERFIELD TOWNSHIP BD OF ED	0332-00	46,020,815	2,109,820
CLIFFSIDE PARK BOROUGH BD OF ED	0334-00	90,593,538	5,883,016
FLORENCE TOWNSHIP BD OF ED	0335-00	69,325,164	3,063,374
LONG HILL TOWNSHIP BD OF ED	0338-00	32,989,336	1,561,277
HARRISON TOWNSHIP BD OF ED	0341-00	50,080,467	3,328,632
VERNON TOWNSHIP BD OF ED	0347-00	175,556,643	6,317,945
CORBIN CITY BD OF ED	0568-00	29,720	(8,333)
EGG HARBOR TOWNSHIP BD OF ED	0569-00	334,929,738	21,188,751
ESTELL MANOR CITY BD OF ED	0570-00	9,027,297	246,331
FOLSOM BOROUGH BD OF ED	0571-00	17,969,164	1,146,040
GALLOWAY TOWNSHIP BD OF ED	0572-00	160,276,104	9,598,331
HAMILTON TOWNSHIP BD OF ED	0573-00	123,960,476	7,348,962
LINWOOD CITY BD OF ED	0574-00	43,147,872	2,051,432
MULLICA TOWNSHIP BD OF ED	0575-00	34,489,594	1,265,875
PORT REPUBLIC CITY BD OF ED	0576-00	7,053,024	161,995
WEYMOUTH TOWNSHIP BD OF ED	0577-00	8,110,170	245,444
ALLENDALE BOROUGH BD OF ED	0578-00	33,107,890	1,768,027
CARLSTADT BOROUGH BD OF ED	0579-00	22,366,059	1,295,622
CLOSTER BOROUGH BD OF ED	0580-00	40,532,352	2,682,545
DEMAREST BOROUGH BD OF ED	0581-00	28,100,376	1,885,870
EMERSON BOROUGH BD OF ED	0582-00	43,662,362	2,785,472
ENGLEWOOD CLIFFS BORO BOE	0583-00	27,643,694	1,681,734
FRANKLIN LAKES BOROUGH BD OF ED	0584-00	61,297,393	4,059,424
HARRINGTON PARK BOROUGH BD OF ED	0585-00	26,101,702	1,803,150
HAWORTH BOROUGH BD OF ED	0586-00	17,250,355	1,048,146
MAHWAH TOWNSHIP BD OF ED	0587-00	127,107,555	7,069,957
MONTVALE BOROUGH BD OF ED	0588-00	39,134,392	2,337,060
MOONACHIE BOROUGH BD OF ED	0589-00	12,165,384	628,562
NORTHERN VALLEY REGIONAL HS BD	0590-00	114,466,413	6,853,172
NORTHERN VALLEY REGIONAL HS BD	0590-01	24,217,235	2,156,744

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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, 2021

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	\$ 20,302,081	1,195,117
NORWOOD BOROUGH BD OF ED	0592-00	22,563,214	1,315,619
OLD TAPPAN BOROUGH BD OF ED	0593-00	28,163,054	1,721,174
PASCACK VALLEY REGIONAL HS	0594-00	94,156,057	5,369,855
ROCKLEIGH BORO BD OF ED	0595-00	190,822	24,453
SADDLE RIVER BOROUGH BD OF ED	0596-00	10,502,105	504,280
SADDLE BROOK TOWNSHIP BD OF ED	0597-00	73,620,931	4,037,836
UPPER SADDLE RIVER BOROUGH BD OF ED	0599-00	53,378,161	3,447,037
WALDWICK BOROUGH BD OF ED	0600-00	70,575,668	3,999,996
WOODCLIFF LAKE BOROUGH BD OF ED	0601-00	27,812,139	1,894,958
BASS RIVER TOWNSHIP BD OF ED	0602-00	7,927,872	285,136
BURLINGTON TOWNSHIP BD OF ED	0603-00	139,466,234	8,881,947
CHESTERFIELD TOWNSHIP BD OF ED	0604-00	21,473,840	1,692,317
CINNAMINSON TWP BD OF ED	0605-00	117,090,639	7,385,622
DELTRAN TOWNSHIP BD OF ED	0606-00	112,411,375	6,507,404
EASTAMPTON TOWNSHIP BD OF ED	0607-00	25,193,402	1,393,764
EDGEWATER PARK TOWNSHIP BD OF ED	0608-00	43,676,200	2,014,589
HAINESPORT TOWNSHIP BD OF ED	0610-00	26,059,295	1,586,627
LUMBERTON TOWNSHIP BD OF ED	0611-00	61,341,190	2,639,782
MEDFORD TOWNSHIP BD OF ED	0612-00	125,101,237	5,790,336
MEDFORD LAKES BOROUGH BD OF ED	0613-00	21,616,676	915,350
MOUNT LAUREL TWP BD OF ED	0614-00	184,824,758	11,417,848
NEW HANOVER TOWNSHIP BD OF ED	0615-00	8,750,707	649,414
NORTH HANOVER TOWNSHIP BD OF ED	0616-00	66,704,712	3,205,735
PEMBERTON BOROUGH BD OF ED	0617-00	653,817	(41,043)
SHAMONG TOWNSHIP BD OF ED	0618-00	40,866,365	1,359,172
SOUTHAMPTON TWP BD OF ED	0619-00	37,486,957	1,736,762
SPRINGFIELD TOWNSHIP BD OF ED	0620-00	13,100,139	265,725
TABERNACLE TOWNSHIP BD OF ED	0621-00	44,918,267	1,244,404
WASHINGTON TWP BD OF ED	0622-00	2,641,366	(195,102)
WESTAMPTON TOWNSHIP BD OF ED	0623-00	35,550,169	2,112,072
WILLINGBORO TWP BD OF ED	0624-00	178,812,394	4,781,398
WOODLAND TOWNSHIP BD OF ED	0625-00	7,878,811	262,579
BERLIN TOWNSHIP BD OF ED	0627-00	33,215,206	1,848,481
BROOKLAWN BORO BD OF ED	0628-00	12,458,569	772,105
CHESILHURST BOROUGH BD OF ED	0629-00	1,741,754	(65,224)
CLEMENTON BOROUGH BD OF ED	0630-00	23,926,267	1,013,242
GIBBSBORO BOROUGH BD OF ED	0631-00	13,847,303	797,400
GLOUCESTER TOWNSHIP BD OF ED	0632-00	321,322,464	13,379,573
HADDON HEIGHTS BOROUGH BD OF ED	0633-00	57,475,535	3,106,363
LAUREL SPRINGS BOROUGH BD OF ED	0635-00	7,191,065	369,539
LAWNSIDE BOROUGH BD OF ED	0636-00	11,813,888	790,619
MAGNOLIA BOROUGH BD OF ED	0637-00	18,407,627	1,225,412
MOUNT EPHRAIM BOROUGH BD OF ED	0638-00	19,242,139	993,961
PENNSAUKEN TOWNSHIP BD OF ED	0639-00	249,588,763	11,846,869
PINE HILL BOROUGH BD OF ED	0640-00	98,341,402	4,671,599
SOMERDALE BOROUGH BD OF ED	0642-00	18,747,887	1,124,622
STRATFORD BOROUGH BD OF ED	0643-00	37,641,361	1,836,653
VOORHEES TOWNSHIP BD OF ED	0645-00	132,621,015	6,049,077
WATERFORD TOWNSHIP BD OF ED	0646-00	46,586,545	1,845,333

**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 year ended June 30, 2021

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	\$ 10,772,138	505,579
DENNIS TOWNSHIP BD OF ED	0648-00	33,552,962	1,711,777
LOWER TOWNSHIP BD OF ED	0649-00	93,961,150	3,844,812
SEA ISLE CITY BD OF ED	0650-00	3,434,550	(198,131)
STONE HARBOR BOROUGH BD OF ED	0651-00	5,980,225	252,480
UPPER TOWNSHIP BD OF ED	0652-00	65,585,423	3,378,996
WEST CAPE MAY BOROUGH BD OF ED	0653-00	2,654,716	207,346
WOODBINE BOROUGH BD OF ED	0655-00	9,380,441	610,076
COMMERCIAL TOWNSHIP BD OF ED	0656-00	21,206,729	1,350,791
DOWNE TOWNSHIP BD OF ED	0657-00	10,789,812	400,000
FAIRFIELD TOWNSHIP BD OF ED	0658-00	26,238,785	1,289,006
GREENWICH TOWNSHIP BD OF ED	0659-00	4,771,342	73,183
LAWRENCE TOWNSHIP BD OF ED	0660-00	19,740,720	1,476,877
MAURICE RIVER TOWNSHIP BD OF ED	0661-00	19,468,097	783,973
SHILOH BOROUGH BD OF ED	0662-00	686,467	(85,361)
STOW CREEK TOWNSHIP BD OF ED	0663-00	7,253,820	483,936
CEDAR GROVE TOWNSHIP BD OF ED	0664-00	62,248,487	4,108,959
ROSELAND BOROUGH BD OF ED	0665-00	14,559,248	645,535
VERONA BOROUGH BD OF ED	0666-00	84,340,268	4,792,587
ESSEX COUNTY VOCATIONAL SCH BD	0667-00	82,369,569	4,664,238
DEPTFORD TWP BD OF ED	0668-00	187,316,967	9,578,555
EAST GREENWICH TOWNSHIP BD OF ED	0669-00	43,500,684	3,222,256
FRANKLIN TOWNSHIP BD OF ED	0670-00	66,780,212	3,588,643
GREENWICH TOWNSHIP BD OF ED	0671-00	28,925,433	1,350,433
LOGAN TOWNSHIP BD OF ED	0672-00	40,473,629	2,254,261
NATIONAL PARK BOROUGH BD OF ED	0673-00	13,083,596	592,052
NEWFIELD BOROUGH BD OF ED	0674-00	—	(33,173)
PAULSBORO BOROUGH BD OF ED	0675-00	59,272,828	2,186,868
PITMAN BOROUGH BD OF ED	0676-00	85,139,059	3,649,173
SOUTH HARRISON BOROUGH BD OF ED	0677-00	12,751,120	592,841
SWEDESBORO WOOLWICH BD OF ED	0678-00	48,761,089	4,445,133
WENONAH BOROUGH BD OF ED	0679-00	7,420,489	311,917
WOODBURY HEIGHTS BOROUGH BD OF ED	0680-00	11,688,075	626,539
EAST NEWARK BOROUGH BD OF ED	0681-00	5,230,771	388,612
GUTTENBERG TOWN BD OF ED	0682-00	26,579,114	2,018,414
JERSEY CITY BD OF ED	0683-00	1,452,726,786	67,232,224
ALEXANDRIA TOWNSHIP BD OF ED	0684-00	25,771,318	1,431,583
BETHLEHEM TOWNSHIP BD OF ED	0685-00	22,193,148	869,444
BLOOMSBURY BOROUGH BD OF ED	0686-00	6,235,491	168,917
CALIFON BOROUGH BD OF ED	0687-00	6,476,230	328,326
CLINTON TOWN BD OF ED	0688-00	23,274,704	1,282,116
CLINTON TOWNSHIP BD OF ED	0689-00	62,492,843	3,529,661
DELAWARE TOWNSHIP BD OF ED	0690-00	23,556,358	879,974
EAST AMWELL TOWNSHIP BD OF ED	0691-00	22,845,517	1,025,149
FRANKLIN TOWNSHIP BD OF ED	0692-00	12,376,323	586,237
FRENCHTOWN BOROUGH BD OF ED	0693-00	6,361,419	265,187
HAMPTON BOROUGH BD OF ED	0695-00	6,540,965	223,160
HIGH BRIDGE BOROUGH BD OF ED	0696-00	21,269,232	827,209
KINGWOOD TOWNSHIP BD OF ED	0697-00	18,077,259	801,143
LAMBERTVILLE CITY BD OF ED	0698-00	2,847,572	(137,645)

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

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As of and for year ended June 30, 2021

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	\$ 5,538,998	346,397
MILFORD BOROUGH BD OF ED	0700-00	5,404,590	276,529
NORTH HUNTERDON VOORHEES REG HS	0701-00	115,311,674	5,216,818
READINGTON TOWNSHIP BD OF ED	0702-00	81,208,401	5,066,117
STOCKTON BOROUGH BD OF ED	0703-00	382,848	(24,589)
UNION TOWNSHIP BD OF ED	0704-00	22,412,914	1,128,258
WEST AMWELL TOWNSHIP BD OF ED	0705-00	2,364,037	(137,868)
LEBANON TOWNSHIP BD OF ED	0706-00	35,907,292	1,750,310
ROBBINSVILLE TOWNSHIP BD OF ED	0708-00	77,980,606	7,169,816
CRANBURY TOWNSHIP BD OF ED	0710-00	25,511,983	1,629,984
EAST BRUNSWICK TWP BD OF ED	0711-00	351,383,925	19,847,133
OLD BRIDGE TOWNSHIP BD OF ED	0713-00	361,863,642	19,442,719
MILLTOWN BOROUGH BD OF ED	0714-00	26,533,209	1,744,907
MONROE TOWNSHIP BD OF ED	0715-00	229,258,661	18,416,262
NORTH BRUNSWICK CITY BD OF ED	0716-00	233,210,957	16,013,285
PISCATAWAY TOWNSHIP BD OF ED	0717-00	278,872,501	15,691,184
SOUTH AMBOY CITY BD OF ED	0719-00	45,453,596	2,325,394
SOUTH PLAINFIELD BD OF ED	0720-00	141,592,548	8,136,277
WOODBIDGE TOWNSHIP BD OF ED	0721-00	535,001,348	30,363,042
COLTS NECK TOWNSHIP BD OF ED	0722-00	63,688,063	3,865,625
FAIR HAVEN BOROUGH BD OF ED	0723-00	38,314,541	2,823,907
FARMINGDALE BOROUGH BD OF ED	0724-00	6,851,523	530,688
FARMINGDALE BOROUGH BD OF ED	0724-01	1,261,463	17,164
FREEHOLD TOWNSHIP BD OF ED	0725-00	187,162,164	11,213,310
LITTLE SILVER BOROUGH BD OF ED	0727-00	35,819,531	2,394,109
MARLBORO TOWNSHIP BD OF ED	0729-00	195,890,324	12,084,642
MARLBORO TOWNSHIP BD OF ED	0729-01	19,505,084	1,259,819
MILLSTONE TOWNSHIP BD OF ED	0730-00	57,138,778	3,114,678
NEPTUNE CITY BD OF ED	0731-00	13,936,505	374,058
HAZLET TOWNSHIP BD OF ED	0732-00	129,898,179	6,542,309
ROOSEVELT BOROUGH BD OF ED	0733-00	3,354,226	264,223
SHREWSBURY BOROUGH BD OF ED	0735-00	21,176,455	1,527,755
UNION BEACH BOROUGH BD OF ED	0738-00	36,476,775	1,477,398
BOONTON TOWNSHIP BD OF ED	0739-00	20,164,619	1,141,788
CHATHAM TOWNSHIP BD OF ED	0740-00	103,762,734	19,355,022
CHESTER TOWNSHIP BD OF ED	0741-00	51,184,209	2,977,334
EAST HANOVER TOWNSHIP BD OF ED	0742-00	46,444,288	2,284,110
EAST HANOVER TOWNSHIP BD OF ED	0742-01	—	(21,727)
HANOVER TOWNSHIP BD OF ED	0743-00	73,303,962	3,824,509
KINNELON BOROUGH BD OF ED	0744-00	86,645,380	4,844,816
MENDHAM TOWNSHIP BD OF ED	0745-00	33,841,022	2,161,625
MINE HILL TOWNSHIP BD OF ED	0746-00	13,187,156	903,548
MONTVILLE TWP BD OF ED	0747-00	155,464,872	10,121,227
MOUNT ARLINGTON BOROUGH BD OF ED	0748-00	16,220,051	1,023,732
PEQUANNOCK TOWNSHIP BD OF ED	0749-00	90,220,306	4,345,054
RANDOLPH TOWNSHIP BD OF ED	0750-00	198,578,866	11,096,891
RIVERDALE BOROUGH BD OF ED	0751-00	9,549,450	710,393
ROXBURY TOWNSHIP BD OF ED	0752-00	177,579,202	8,025,536
BAY HEAD BOROUGH BD OF ED	0754-00	6,895,638	352,961
BEACH HAVEN BOROUGH BD OF ED	0755-00	4,930,839	236,471

STATE OF NEW JERSEY
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EAGLESWOOD TOWNSHIP BD OF ED	0756-00	\$ 7,152,021	314,817
ISLAND HEIGHTS BOROUGH BD OF ED	0758-00	5,882,694	345,173
LACEY TOWNSHIP BD OF ED	0759-00	207,179,038	8,752,422
LAKEHURST BOROUGH BD OF ED	0760-00	18,264,302	689,995
LITTLE EGG HARBOR TWP BD OF ED	0761-00	86,219,501	4,355,268
MANCHESTER TOWNSHIP BD OF ED	0762-00	167,355,050	8,592,794
OCEAN TOWNSHIP BD OF ED	0763-00	31,180,944	1,842,963
PLUMSTED TOWNSHIP BOARD OF ED	0764-00	58,259,120	4,078,482
TUCKERTON BOROUGH BD OF ED	0765-00	15,935,225	1,156,433
BARNEGAT TOWNSHIP BD OF ED	0766-00	125,948,584	9,284,863
LITTLE FALLS TOWNSHIP BD OF ED	0767-00	35,562,800	2,316,055
RINGWOOD BOROUGH BD OF ED	0768-00	59,287,903	2,314,581
TOTOWA BOROUGH BD OF ED	0769-00	32,938,009	1,681,928
WEST MILFORD TOWNSHIP BD OF ED	0770-00	193,839,070	8,305,196
WOODLAND PARK BOARD OF EDUCATION	0771-00	40,859,373	2,581,384
ALLOWAY TOWNSHIP BD OF ED	0772-00	18,075,822	718,613
ELMER BORO BD OF ED	0773-00	1,444,118	(87,937)
EL SINBORO TOWNSHIP BD OF ED	0774-00	5,370,813	394,004
LOWER ALLOWAYS CREEK TWP BD OF ED	0775-00	13,737,498	393,207
MANNINGTON TOWNSHIP BD OF ED	0776-00	8,842,767	397,662
OLDMANS TOWNSHIP BD OF ED	0777-00	10,905,920	460,283
PENNS GROVE CARNEYS POINT REG	0778-00	102,830,939	4,391,879
PITTS GROVE TOWNSHIP BD OF ED	0779-00	77,062,558	4,816,872
PITTS GROVE TOWNSHIP BD OF ED	0779-01	3,364,834	(1,104,896)
QUINTON TOWNSHIP BD OF ED	0780-00	16,941,943	784,039
UPPER PITTS GROVE TOWNSHIP BD OF ED	0781-00	16,678,350	694,064
BEDMINSTER TOWNSHIP BD OF ED	0782-00	25,078,419	1,538,550
BERNARDS TWP BD OF ED	0783-00	188,464,457	15,071,251
BRANCHBURG TOWNSHIP BD OF ED	0784-00	76,393,970	3,914,942
GREEN BROOK TOWNSHIP BD OF ED	0786-00	36,240,055	2,695,434
HILLSBOROUGH TWP BD OF ED	0787-00	294,565,343	17,855,860
MILLSTONE BOROUGH BD OF ED	0788-00	81,855	(3,852)
MONTGOMERY TOWNSHIP BD OF ED	0789-00	174,349,306	13,343,819
SOUTH BOUND BROOK BOROUGH BD OF ED	0792-00	17,761,814	989,722
WARREN TOWNSHIP BD OF ED	0793-00	99,451,957	5,895,912
WATCHUNG BOROUGH BD OF ED	0794-00	24,924,312	1,717,475
BYRAM TOWNSHIP BD OF ED	0797-00	37,916,980	1,963,310
FRANKFORD TOWNSHIP BD OF ED	0798-00	32,932,929	1,282,958
FREDON TOWNSHIP BD OF ED	0799-00	11,324,810	641,824
GREEN TOWNSHIP BD OF ED	0800-00	17,201,144	868,522
HAMPTON TOWNSHIP BD OF ED	0801-00	18,285,459	726,798
HARDYSTON TOWNSHIP BD OF ED	0802-00	29,354,105	1,428,348
HOPATCONG BOROUGH BD OF ED	0803-00	99,181,544	3,787,924
LAFAYETTE TOWNSHIP BD OF ED	0804-00	12,315,858	501,867
MONTAGUE TOWNSHIP BD OF ED	0805-00	12,744,115	559,917
SANDYSTON WALPACK CONSOL SCH DISTRICT	0806-00	7,134,448	45,682
SPARTA TOWNSHIP BD OF ED	0807-00	145,108,919	8,563,081
STANHOPE BOROUGH BD OF ED	0808-00	12,527,861	718,103
STILLWATER TOWNSHIP BD OF ED	0809-00	20,346,535	787,247
WINFIELD TOWNSHIP BD OF ED	0812-00	7,438,952	401,953

STATE OF NEW JERSEY
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ALLAMUCHY TOWNSHIP BD OF ED	0813-00	\$ 16,924,313	1,142,245
ALPHA BOROUGH BD OF ED	0814-00	12,987,445	446,613
BLAIRSTOWN TWP BD OF ED	0815-00	26,633,437	998,314
FRANKLIN TOWNSHIP BD OF ED	0816-00	15,577,769	761,353
FRELINGHUYSEN TOWNSHIP BD OF ED	0817-00	5,593,742	115,442
GREENWICH TOWNSHIP BD OF ED	0818-00	28,922,603	1,866,066
HARMONY TOWNSHIP BD OF ED	0820-00	12,479,837	579,251
HOPE TOWNSHIP BD OF ED	0821-00	8,150,707	416,619
KNOWLTON TWP BD OF ED	0822-00	14,032,484	589,051
LOPATCONG TOWNSHIP BD OF ED	0824-00	31,626,728	1,585,552
MANSFIELD TOWNSHIP BD OF ED	0825-00	27,255,562	1,398,042
OXFORD TOWNSHIP BD OF ED	0826-00	13,698,331	999,212
POHATCONG TOWNSHIP BD OF ED	0828-00	16,520,706	629,129
WASHINGTON TOWNSHIP BD OF ED	0829-00	25,104,141	1,089,897
WHITE TOWNSHIP BD OF ED	0830-00	17,219,771	559,723
HUNTERDON CENTRAL HS BD OF ED	0831-00	131,390,341	7,206,550
HANOVER PARK REG HS DIST BD OF ED	0832-00	69,352,873	3,866,166
RAMAPO INDIAN HILLS REGIONAL HS	0833-00	94,674,858	5,287,122
BELLMAWR BOROUGH BD OF ED	0834-00	42,479,220	2,233,664
ABSECON CITY BD OF ED	1017-00	35,369,153	1,735,021
ATLANTIC CITY BD OF ED	1018-00	306,261,409	16,892,754
BRIGANTINE CITY BD OF ED	1019-00	39,413,516	1,736,265
EGG HARBOR CITY BD OF ED	1020-00	26,364,502	1,521,418
NORTHFIELD CITY BD OF ED	1021-00	41,836,864	2,248,497
VENTNOR CITY BD OF ED	1022-00	36,290,519	1,715,284
ATLANTIC COUNTY VOC TECH SCHOOL	1023-00	41,147,497	3,951,787
BERGENFIELD BOROUGH BD OF ED	1024-00	131,162,512	6,913,897
BERGENFIELD BOROUGH BD OF ED	1024-01	246,974	(11,664)
BOGOTA BOROUGH BD OF ED	1025-00	36,983,779	2,639,401
DUMONT BOROUGH BD OF ED	1026-00	100,732,009	5,215,595
ELMWOOD PARK BOROUGH BD OF ED	1027-00	64,010,957	5,216,888
ENGLEWOOD CITY BD OF ED	1028-00	96,394,510	5,593,069
FAIR LAWN BOROUGH BD OF ED	1029-00	211,044,241	11,953,663
FAIRVIEW BOROUGH BD OF ED	1030-00	36,645,763	2,437,257
FORT LEE BOROUGH BD OF ED	1031-00	130,442,366	8,494,810
GARFIELD CITY BD OF ED	1032-00	194,736,016	14,449,196
HACKENSACK CITY BD OF ED	1033-00	217,660,531	13,078,833
HILLSDALE BOROUGH BD OF ED	1034-00	51,301,389	3,087,718
LODI BD OF ED	1035-00	113,351,977	6,306,199
NEW MILFORD BOROUGH BD OF ED	1036-00	73,103,362	5,353,953
NORTH ARLINGTON BOROUGH BD OF ED	1037-00	55,098,099	3,552,054
ORADELL BOROUGH BD OF ED	1038-00	25,031,063	1,509,259
PALISADES PARK BOROUGH BD OF ED	1039-00	56,316,692	3,994,106
PARK RIDGE BOROUGH BD OF ED	1040-00	59,273,321	3,690,570
RAMSEY BOROUGH BD OF ED	1041-00	125,527,566	7,783,598
RIDGEFIELD BOROUGH BD OF ED	1042-00	83,569,357	5,684,136
RIDGEWOOD VILLAGE BD OF ED	1043-00	195,538,851	10,828,250
RIVER EDGE BOROUGH BD OF ED	1044-00	41,247,499	3,180,581
ROCHELLE PARK TOWNSHIP BD OF ED	1045-00	19,108,415	1,282,629
RUTHERFORD BOROUGH BD OF ED	1046-00	93,497,922	6,001,300

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SOUTH HACKENSACK TOWNSHIP BD OF ED	1047-00	\$ 10,766,445	678,882
TEANECK TOWNSHIP BD OF ED	1048-00	169,179,953	8,352,645
TENAFLY BOROUGH BD OF ED	1049-00	131,856,899	8,195,524
WOOD-RIDGE BOROUGH BD OF ED	1050-00	41,523,019	2,944,046
BERGEN COUNTY VOC-TECH SCHOOL	1052-00	128,095,446	7,721,550
BURLINGTON CITY BD OF ED	1053-00	88,477,940	4,649,079
PALMYRA BOROUGH BD OF ED	1054-00	43,925,759	2,154,581
COLLINGSWOOD BOROUGH BD OF ED	1055-00	97,217,942	5,869,302
GLOUCESTER CITY BD OF ED	1056-00	108,853,699	4,833,656
HADDON TOWNSHIP BD OF ED	1057-00	89,796,464	4,103,111
WOODLYNNE BOROUGH BD OF ED	1058-00	13,304,293	748,262
CAMDEN COUNTY TECHNICAL SCHOOL	1059-00	100,903,616	3,690,372
NORTH WILDWOOD CITY BD OF ED	1060-00	19,893,542	727,393
WILDWOOD CITY BD OF ED	1061-00	51,486,643	2,387,194
WILDWOOD CREST BOROUGH BD OF ED	1062-00	18,021,165	943,540
CAPE MAY CO TECHNICAL SCH DIST	1063-00	34,003,807	2,068,810
BRIDGETON CITY BD OF ED	1064-00	256,965,210	15,734,646
MILLVILLE CITY BD OF ED	1065-00	290,990,864	12,378,879
BELLEVILLE TOWN BD OF ED	1066-00	167,812,631	9,447,679
BLOOMFIELD TWP BD OF ED	1067-00	222,789,540	14,826,953
CALDWELL-WEST CALDWELL BD OF ED	1068-00	100,166,474	5,867,901
EAST ORANGE CITY BD OF ED	1069-00	444,481,438	23,904,635
ESSEX FIELDS TOWNSHIP BD OF ED	1070-00	10,405,610	934,200
GLEN RIDGE BOROUGH BD OF ED	1071-00	66,155,153	4,380,553
IRVINGTON TOWN BD OF ED	1072-00	259,758,716	17,188,643
LIVINGSTON BD OF ED	1073-00	225,096,503	14,038,624
MILLBURN TOWNSHIP BD OF ED	1074-00	177,604,074	11,771,193
MONTCLAIR TOWNSHIP BD OF ED	1075-00	268,722,872	15,853,735
NUTLEY TOWN BD OF ED	1076-00	157,507,427	9,405,801
ORANGE CITY BD OF ED	1077-00	163,275,086	12,632,662
SOUTH ORANGE & MAPLEWOOD BD OF ED	1078-00	214,666,669	14,408,306
WEST ORANGE TOWNSHIP BD OF ED	1079-00	292,006,154	19,792,531
WOODBURY CITY BD OF ED	1080-00	67,458,145	3,392,578
BAYONNE CITY BOARD OF EDUCATION	1081-00	321,100,759	20,772,050
HARRISON TOWN BD OF ED	1082-00	76,056,616	4,982,137
HOBOKEN CITY BD OF ED	1083-00	121,212,245	5,144,796
NORTH BERGEN TWP BD OF ED	1084-00	256,491,320	16,744,687
SECAUCUS TOWN BD OF ED	1085-00	79,533,416	4,951,689
EWING TOWNSHIP BD OF ED	1086-00	171,210,800	9,911,385
HAMILTON TOWNSHIP BD OF ED	1087-00	520,956,931	25,158,760
LAWRENCE TOWNSHIP BD OF ED	1088-00	171,120,750	9,654,901
CARTERET BD OF ED	1091-00	133,289,357	8,162,121
MIDDLESEX BOROUGH BD OF ED	1092-00	88,865,759	5,067,945
NEW BRUNSWICK CITY BD OF ED	1093-00	351,433,847	27,459,621
EDISON TWP BD OF ED	1094-00	557,756,153	34,954,154
SAYREVILLE BOROUGH BD OF ED	1095-00	215,224,773	14,424,583
MIDDLESEX COUNTY VOC TECH SCHOOL	1096-00	106,238,524	691,879
ASBURY PARK CITY BD OF ED	1098-00	152,552,655	5,481,310
AVON-BY-THE-SEA BOROUGH BD OF ED	1099-00	7,073,837	419,112
BELMAR BOROUGH BD OF ED	1100-00	26,513,464	1,271,772

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Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
BRADLEY BEACH BOROUGH BD OF ED	1101-00	\$ 15,540,320	958,076
BRIELLE BOROUGH BD OF ED	1102-00	24,654,164	1,313,188
DEAL BOROUGH BD OF ED	1103-00	6,051,685	487,858
EATONTOWN BOROUGH BD OF ED	1104-00	59,133,538	2,072,537
FREEHOLD BOROUGH BD OF ED	1105-00	62,588,622	4,821,697
FREEHOLD REG H S DISTRICT	1106-00	392,867,539	21,108,740
HIGHLANDS BOROUGH BD OF ED	1107-00	9,339,998	449,601
KEYPORT BOROUGH BD OF ED	1108-00	54,348,736	2,844,847
LONG BRANCH CITY BD OF ED	1109-00	248,666,553	15,541,524
MANASQUAN BOROUGH BD OF ED	1110-00	68,770,924	4,022,937
NEPTUNE TWP BD OF ED	1111-00	176,255,746	10,515,046
OCEANPORT BOROUGH BD OF ED	1112-00	32,714,477	1,373,228
RUMSON BOROUGH BD OF ED	1113-00	39,912,239	2,311,754
SEA GIRT BOROUGH BD OF ED	1114-00	8,780,652	386,290
SPRING LAKE BOROUGH BD OF ED	1115-00	13,634,790	797,427
BOONTON TOWN BD OF ED	1116-00	62,892,992	4,487,142
BUTLER BOROUGH BD OF ED	1117-00	53,400,691	2,374,812
CHATHAM BOROUGH BD OF ED	1118-00	195,947	(47,088)
DENVILLE TOWNSHIP BD OF ED	1119-00	57,243,700	3,914,194
DENVILLE TOWNSHIP BD OF ED	1119-01	12,224,630	872,943
DOVER TOWN BD OF ED	1120-00	104,743,985	5,942,027
FLORHAM PARK BOROUGH BD OF ED	1121-00	41,499,550	2,380,438
HARDING TOWNSHIP BD OF ED	1122-00	13,964,043	1,227,860
MADISON BOROUGH BD OF ED	1123-00	96,703,419	6,031,757
MOUNTAIN LAKES BOROUGH BD OF ED	1126-00	93,932,132	5,132,254
PARSIPPANY TROY HILLS BD OF ED	1127-00	322,545,493	17,913,884
ROCKAWAY BOROUGH BD OF ED	1128-00	22,586,074	1,439,638
ROCKAWAY TOWNSHIP BD OF ED	1129-00	128,912,156	6,040,282
WASHINGTON TOWNSHIP BD OF ED	1130-00	110,225,826	4,838,684
WHARTON BOROUGH BD OF ED	1131-00	29,607,150	1,673,828
MORRIS HILLS REGIONAL SCHOOL DISTRICT	1132-00	146,415,474	8,001,600
LAKEWOOD TWP BD OF ED	1133-00	197,482,015	13,958,870
LAVALLETTE BOROUGH BD OF ED	1134-00	7,598,605	450,287
OCEAN GATE BOROUGH BD OF ED	1136-00	6,334,537	293,154
POINT PLEASANT BORO BD OF ED	1137-00	119,769,568	6,228,245
POINT PLEASANT BEACH BOROUGH BD OF ED	1138-00	41,252,838	2,073,528
SEASIDE HEIGHTS BD OF ED	1139-00	10,335,494	628,878
SEASIDE PARK BOROUGH BD OF ED	1140-00	1,515,276	(85,343)
POMPTON LAKES BOROUGH BD OF ED	1141-00	69,020,851	4,002,732
SALEM CITY BD OF ED	1142-00	57,711,184	2,604,050
SOMERSET HILLS SCHOOL DISTRICT	1143-00	73,361,903	4,450,078
MANVILLE BOROUGH BD OF ED	1144-00	50,145,940	3,597,659
NORTH PLAINFIELD BOROUGH BD OF ED	1145-00	132,127,439	7,732,792
SOMERVILLE BOROUGH BD OF ED	1146-00	88,174,056	5,678,598
SUSSEX COUNTY VOC TECH SCHOOL	1147-00	35,065,844	1,401,676
BERKELEY HEIGHTS BD OF ED	1148-00	116,792,098	7,018,465
CLARK TOWNSHIP BD OF ED	1149-00	79,701,576	4,044,241
CRANFORD TOWNSHIP BD OF ED	1150-00	148,476,383	8,872,146
GARWOOD BOROUGH BD OF ED	1151-00	16,913,512	691,589
HILLSIDE TOWNSHIP BD OF ED	1152-00	113,805,332	7,961,000

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KENILWORTH BOROUGH BD OF ED	1153-00	\$ 51,679,041	4,019,646
LINDEN CITY BD OF ED	1154-00	256,603,505	18,405,853
MOUNTAINSIDE BOROUGH BD OF ED	1155-00	24,980,558	1,917,713
NEW PROVIDENCE BORO BD OF ED	1156-00	82,909,177	5,028,726
PLAINFIELD CITY BD OF ED	1157-00	271,702,169	16,622,565
ROSELLE BOROUGH BD OF ED	1158-00	97,366,202	7,471,150
ROSELLE PARK BOROUGH BD OF ED	1159-00	89,906,838	5,273,958
SPRINGFIELD TOWNSHIP BD OF ED	1160-00	78,441,991	4,846,798
UNION TOWNSHIP BD OF ED	1161-00	293,187,300	17,747,940
UNION CO REG HIGH SCH DIST 1	1162-00	2,914,008	(471,959)
WESTFIELD TOWN BD OF ED	1163-00	235,113,403	14,196,031
HACKETTSTOWN TOWN BD OF ED	1164-00	84,030,936	4,403,489
INDEPENDENCE TOWNSHIP BD OF ED	1165-00	—	(12,915)
PHILLIPSBURG TOWN BD OF ED	1166-00	188,580,935	10,490,696
WASHINGTON BORO BD OF ED	1167-00	22,161,971	1,117,492
BEVERLY CITY BD OF ED	1168-00	11,860,695	774,451
FAIRFIELD TOWNSHIP BD OF ED	1169-00	30,126,890	1,738,881
KEANSBURG BD OF ED	1170-00	93,269,971	5,549,106
MONMOUTH BEACH BOROUGH BD OF ED	1171-00	10,781,079	614,069
SPRING LAKE HEIGHTS BOROUGH BD	1172-00	14,834,404	901,116
ATLANTIC COUNTY AUDIO VISUAL A	1269-00	31,810	3,350
CAMDEN CO AUDIO VISUAL AIDS COMMISSION	1270-00	273,458	(6,224)
MIDDLESEX COUNTY AUDIO VIS AID	1275-00	—	(2,561)
MONMOUTH COUNTY AUDIO VIS AIDS	1276-00	83,020	(4,034)
CENTRAL REGIONAL H S DIST	1281-00	95,448,269	4,963,020
WATCHUNG HILLS REGIONAL HS DIS	1282-00	75,464,519	4,506,848
RUMSON-FAIR HAVEN REG BD OF ED	1283-00	39,501,344	2,502,404
ELIZABETH CITY BD OF ED	1287-00	989,480,051	68,693,425
SUMMIT BOARD OF EDUCATION	1288-00	151,987,210	10,525,047
CLIFTON CITY BOARD OF EDUCATION	1289-00	372,883,658	23,938,087
PASSAIC CITY BD OF ED	1290-00	526,433,035	32,639,041
TRENTON CITY BD OF ED	1291-00	466,442,392	15,050,042
KEARNY TOWN BD OF ED	1292-00	207,283,726	10,631,300
RED BANK BOROUGH BD OF ED	1293-00	48,425,184	3,799,079
LYNDHURST TOWNSHIP BD OF ED	1294-00	85,507,435	4,798,904
RIDGEFIELD PARK VILLAGE BD OF ED	1295-00	78,846,660	4,126,014
BLACK HORSE PIKE REG. SCH. DIS	1298-00	155,806,290	9,074,916
LENAPE REGIONAL HS DIST	1299-00	323,968,362	17,791,334
LAKELAND REGIONAL HIGH SCHOOL	1300-00	50,423,226	2,802,527
RIVER DELL REGIONAL BD OF ED	1301-00	63,317,901	3,613,888
SOUTHERN REGIONAL H S DISTRICT	1312-00	153,806,123	6,940,309
WEST MORRIS REGIONAL BD OF ED	1313-00	100,238,130	5,146,211
LOWER CAPE MAY REGIONAL SCHOOL	1314-00	81,598,340	3,133,793
SOUTH HUNTERDON REGIONAL BD OF ED	1317-00	6,556,316	(291,368)
GREATER EGG HARBOR REGIONAL	1318-00	149,042,333	7,429,028
DELAWARE VALLEY REGIONAL HS DIST	1321-00	42,832,857	2,110,996
MAINLAND REGIONAL HS DISTRICT	1330-00	67,127,479	3,159,700
MAINLAND REGIONAL HS DISTRICT	1330-60	—	8,773
PASSAIC COUNTY MANCHESTER REG	1331-00	27,322,736	1,697,926
STERLING REGIONAL HS DIST	1332-00	42,536,012	1,999,915

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MONMOUTH COUNTY REGIONAL HS	1333-00	\$ 61,640,986	2,988,036
WEST ESSEX REGIONAL SCHOOL DIS	1334-00	68,877,084	4,112,830
DELSEA REGIONAL SCHOOL DISTRICT	1340-00	84,609,561	4,040,264
NORTHERN BURLINGTON CO REG	1341-00	81,956,995	4,672,338
SALEM COUNTY VOC TECH SCHOOL	1342-00	17,630,327	1,524,586
CLEARVIEW REGIONAL HIGH SCHOOL DISTRICT	1343-00	94,463,762	4,548,577
OCEAN COUNTY VOC TECH H S DIST	1357-00	66,865,191	3,706,352
MONMOUTH COUNTY VOC SCHOOL DISTRICT	1360-00	98,289,632	5,285,162
UNION COUNTY VOC TECH SCHOOL	1362-00	38,563,734	3,489,660
WARREN COUNTY VOC TECH BD OF ED	1371-00	18,840,211	950,134
SOMERSET COUNTY VOC TECH SCHOOL DISTRICT	1374-00	35,808,499	1,808,448
SHORE REGIONAL H S DISTRICT	1386-00	31,731,437	1,453,395
HENRY HUDSON REG SCH DIST BD OF ED	1390-00	20,643,354	1,057,125
KINGSWAY REGIONAL SCHOOL DIST.	1395-00	79,120,171	5,699,013
NORTHERN HIGHLANDS REG HS BD OF ED	1399-00	52,101,088	3,225,627
BUENA REGIONAL SCHOOL DIST	1406-00	108,167,542	3,800,485
BURLINGTON COUNTY INST OF TECH	1411-00	79,401,728	3,711,900
TINTON FALLS BOROUGH BD OF ED	1417-00	65,199,589	4,202,047
WOODSTOWN-PILEGROVE REGIONAL	1418-00	68,896,543	2,177,464
ANDOVER REGIONAL BD OF ED	1419-00	25,417,666	530,255
PASSAIC COUNTY VOCATIONAL TECH	1420-00	146,702,150	8,683,881
GATEWAY REGIONAL HIGH SCH DIST	1423-00	56,683,725	2,646,870
UPPER FREEHOLD REGIONAL BD OF ED	1427-00	89,834,764	5,080,232
BORDENTOWN REGIONAL BD OF ED	1431-00	102,735,923	5,400,526
HIGH POINT REG HIGH SCH DIST	1433-00	56,128,431	2,088,214
MANALAPAN-ENGLISHTOWN REG BD OF ED	1435-00	222,554,778	12,196,106
MATAWAN-ABERDEEN REGIONAL HS DISTRICT	1438-00	166,986,133	8,453,824
ATLANTIC CAPE COMMUNITY COLLEGE	1441-00	74,654,892	3,718,503
ATLANTIC CAPE COMMUNITY COLLEGE	1441-70	—	(8,146)
OCEAN COUNTY COLLEGE	1444-00	73,711,816	4,801,878
OCEAN COUNTY COLLEGE PARTTIME	1444-70	—	(29,265)
SUSSEX WANTAGE REGIONAL SCHOOL	1445-00	67,629,460	2,455,363
EASTERN CAMDEN COUNTY REG SCHOOL	1447-00	84,314,745	4,385,620
MIDDLESEX COUNTY COLLEGE	1454-00	130,659,316	7,862,864
HOPEWELL VALLEY REG SCH DIST	1461-00	179,423,866	10,828,665
CUMBERLAND COUNTY COLLEGE	1468-00	34,961,439	1,996,218
CUMBERLAND COUNTY COLLEGE PART	1468-70	—	14,447
WARREN HILLS REGIONAL BD OF ED	1477-00	85,482,510	3,837,170
MERCER COUNTY COMMUNITY COLLEGE	1478-00	95,401,493	4,120,266
MERCER COUNTY COMMUNITY COLLEGE	1478-70	—	(107,489)
MORRIS COUNTY COLLEGE	1481-00	93,337,358	6,297,937
MORRIS COUNTY COLLEGE	1481-70	—	(4,778)
RARITAN VALL COMMUNITY COLLEGE	1482-00	69,535,658	5,566,496
RARITAN VALL COMMUNITY COLLEGE	1482-70	—	(24,995)
BERGEN COUNTY COMMUNITY COLLEGE	1486-00	145,016,437	9,912,868
BERGEN COUNTY COMMUNITY COLLEGE	1486-70	—	(25,172)
PRINCETON REGIONAL SCHOOL DIST	1487-00	174,910,755	11,329,639
CAMDEN COUNTY COMM COLLEGE	1490-00	105,049,766	5,168,287
CAMDEN COUNTY COMM COLLEGE	1490-60	—	(14,124)
CAMDEN COUNTY COMM COLLEGE	1490-70	—	(56,085)

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ESSEX COUNTY COLLEGE	1495-00	\$ 112,322,193	3,421,364
ESSEX COUNTY COLLEGE	1495-70	—	(5,826)
ROWAN COLLEGE AT BURLINGTON CO	1496-00	63,746,335	2,918,835
ROWAN COLLEGE AT BURLINGTON CO	1496-70	—	(15,641)
ROWAN COLLEGE AT GLOUCESTER CO	1497-00	62,666,793	5,529,597
BROOKDALE COMMUNITY COLLEGE	1509-00	146,137,051	8,337,800
BROOKDALE COMMUNITY COLLEGE	1509-60	—	(15,959)
BROOKDALE COMMUNITY COLLEGE	1509-70	—	(45,684)
MERCER COUNTY VOC TECH SCHOOL	1512-00	23,703,822	825,450
CARLSTADT E RUTHERFORD REG BE	1515-00	20,383,584	830,057
TOMS RIVER SCHOOL DIST	1517-00	705,610,297	29,933,976
WESTWOOD REGIONAL BD OF ED	1521-00	101,326,998	7,084,512
WEST WINDSOR-PLAINSBORO REG SC	1529-00	354,817,172	20,991,754
NORTH WARREN REG HIGH SCHOOL	1531-00	39,680,841	1,664,155
CUMBERLAND COUNTY VO-TECH SCHOOL	1533-00	27,424,589	2,346,858
UNION COUNTY EDUCATIONAL SRV COMMISSION	1537-00	49,301,362	2,886,855
MORRIS COUNTY VOC TECH SCHOOL	1541-00	31,876,918	2,205,698
RED BANK REGIONAL HS DISTRICT	1543-00	54,567,657	3,388,653
PASSAIC COUNTY COMMUNITY COLLEGE	1548-00	64,044,425	6,779,397
HUDSON COUNTY SCHOOLS OF TECHNOLOGY	1584-00	103,584,254	6,176,561
LENAPE VALLEY REG HS DIST	1586-00	34,614,738	1,595,969
GLOUCESTER COUNTY VOC BD OF ED	1592-00	44,227,604	2,697,956
MORRIS SCHOOL DISTRICT	1602-00	230,580,034	13,336,379
KITTATINNY REGIONAL H S	1605-00	50,080,747	2,719,278
BERGEN COUNTY SPEC SER SCH DIST	1611-00	203,020,433	12,678,023
SALEM COUNTY COMMUNITY COLLEGE	1613-00	11,378,376	428,766
BURLINGTON COUNTY AUD VIS AIDS	1614-00	794,626	(38,225)
OCEAN COUNTY AUDIO VISUAL AIDS	1615-00	—	(52,119)
WALLKILL VALLEY REG. HS BD OF ED	1622-00	30,125,494	1,241,309
BURLINGTON CO BD OF SPCL SRVCS	1624-00	131,670,587	7,690,473
MORRIS COUNTY EDUCATIONAL SERV	1626-00	22,591,810	1,022,577
CAPE MAY COUNTY SPEC SERV SCHOOL	1643-00	47,974,075	1,191,445
HUDSON COUNTY COMMUNITY COLLEGE	1656-00	53,588,515	4,393,577
CUMBERLAND REGIONAL SCHOOL DIS	1668-00	50,001,070	1,932,118
PINELANDS REGIONAL SCHOOL DIST	1672-00	82,974,692	3,976,896
MIDDLESEX COUNTY EDUCATIONAL SERV COMM	1699-00	86,692,155	6,916,036
EDUCATIONAL INFO & RESOURCE CE	1704-00	5,417,039	(705,046)
MERCER COUNTY SPECIAL SERV SCHOOL	1708-00	119,658,031	4,218,796
GLOUCESTER COUNTY SPEC SERV SCHOOL	1721-00	118,255,298	9,253,135
SOMERSET COUNTY EDUCATIONAL SERV COMM	1722-00	21,248,431	1,429,299
SUSSEX COUNTY EDUCATIONAL SERV COMM BD OF ED	1724-00	7,987,637	605,022
ESSEX CO EDUCATIONAL SERV COMM	1725-00	40,728,190	980,664
CAMDEN CO ED SERVICE COMM	1726-00	21,269,464	1,883,341
MONMOUTH-OCEAN EDUCATIONAL SERV COMM	1736-00	33,235,733	2,627,978
HUNTERDON COUNTY EDUCATIONAL SERV COMM	1738-00	31,175,452	2,251,761
WARREN COUNTY COMM COLLEGE	1751-00	10,068,289	931,586
SUSSEX COUNTY COMMUNITY COLLEGE	1754-00	23,530,336	1,648,555
SUSSEX COUNTY COMMUNITY COLLEGE	1754-70	—	(6,641)
OCEAN COUNTY N SHORE JNT COMM	1758-00	79,823	(4,893)
UNION COUNTY COLLEGE	1761-00	87,658,726	6,817,877

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UNION COUNTY COLLEGE	1761-70	\$ —	(23,446)
CHATHAMS SCHOOL DISTRICT	1792-00	32,221,143	(9,953,975)
MORRIS-UNION JOINTURE COMM	1806-00	61,451,527	5,420,153
ATLANTIC COUNTY SPEC SERV SCHOOL	1829-00	91,123,204	2,373,199
WARREN COUNTY SPEC SERVICES SCHOOL	1839-00	3,501,963	(455,442)
SALEM COUNTY SPECIAL SERV SCHOOL	1840-00	32,759,547	3,944,359
PASSAIC COUNTY EDUCATIONAL SRV COMM	1848-00	12,761,524	1,764,795
HUNTERDON COUNTY VOC TECH SCHOOL	1852-00	7,790,734	456,572
GREAT MEADOWS REGIONAL BD OF ED	1854-00	34,544,687	1,895,918
LEAP ACADEMY CHARTER SCHOOL	1873-00	18,419,380	3,130,664
PRINCETON CHARTER SCHOOL	1874-00	6,522,436	868,421
NORTH STAR ACADEMY CHARTER SCHOOL	1878-00	42,225,282	11,071,027
ROBERT TREAT ACADEMY CHARTER SCHOOL	1881-00	13,189,131	1,740,422
ELYSIAN CHARTER SCHOOL OF HOBOKEN	1882-00	6,662,248	810,265
LEARNING COMMUNITY CHARTER SCHOOL	1883-00	8,026,955	1,208,034
SOARING HEIGHTS CHARTER SCHOOL	1884-00	4,506,045	531,664
TRENTON COMMUNITY CHARTER SCHOOL	1886-00	750,487	(32,561)
SUSSEX COUNTY CHARTER SCHOOL	1889-00	5,467,983	629,262
INTERNATIONAL CHARTER SCHOOL	1892-00	3,739,657	352,233
GREATER BRUNSWICK CHARTER SCHOOL	1894-00	6,408,227	871,423
PLEASAN TECH ACADEMY CHARTER SCHOOL	1895-00	289,608	(31,496)
EMILY FISHER CHARTER SCHOOL OF ADVANCED STUDIES	1896-00	363,079	11,148
ACADEMY CHARTER HIGH SCHOOL	1897-00	6,810,201	776,025
CHARTER TECH SCHOOL	1898-00	8,895,058	1,099,104
HOBOKEN CHARTER SCHOOL	1899-00	5,170,634	855,889
GRANVILLE CHARTER SCHOOL	1901-00	232,683	(8,634)
EAST ORANGE COMM CHARTER SCHOOL	1905-00	10,809,200	936,251
CLASSICAL ACADEMY CHARTER SCHOOL	1908-00	2,136,033	277,067
RED BANK CHARTER SCHOOL	1911-00	5,187,396	738,427
JERSEY CITY GOLDEN DOOR CHARTER	1913-00	8,335,201	1,331,675
CAMDEN'S PROMISE CHARTER SCHOOL	1914-00	34,561,374	6,318,675
TEANECK COMMUNITY CHARTER SCHOOL	1917-00	6,693,878	792,801
QUEEN CITY ACADEMY CHARTER SCHOOL	1920-00	3,249,592	697,928
VILLAGE CHARTER SCHOOL	1921-00	5,562,265	863,927
JERSEY CITY COMMUNITY CHARTER	1922-00	10,296,360	1,311,831
GRAY CHARTER SCHOOL	1925-00	6,179,446	781,660
PACE CHARTER SCHOOL OF HAMILTON	1926-00	5,622,268	903,768
OCEANSIDE CHARTER SCHOOL	1927-00	160,214	(44,210)
ENGLEWOOD ON THE PALISADES CHARTER	2005-00	6,045,287	686,805
DISCOVERY CHARTER SCHOOL	2011-00	1,051,128	238,611
MARION P THOMAS CHARTER SCHOOL	2015-00	14,485,792	3,177,390
MARIA L VARISCO ROGERS CHARTER	8004-00	9,864,915	1,727,219
BAYSHORE JOINTURE COMMISSION	8009-00	5,890,492	1,070,101
SOUTH BERGEN JOINTURE COMMISSION	8017-00	44,572,372	3,856,337
NEWARK CHARTER SCHOOL	8020-00	—	(6,097)
FREEDOM ACADEMY CHARTER SCHOOL	8021-00	6,512,181	2,063,394
HOPE ACADEMY CHARTER SCHOOL	8026-00	3,630,526	485,931
D.U.E. SEASON CHARTER SCHOOL	8027-00	198,197	(169,483)
UNITY CHARTER SCHOOL	8030-00	3,267,200	632,030
CENTRAL JERSEY ARTS CHARTER SCHOOL	8034-00	—	(61)

STATE OF NEW JERSEY
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As of and for year ended June 30, 2021

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	\$ 6,042,192	1,855,359
UNION COUNTY TEAMS CHARTER SCHOOL	8039-00	2,999,636	517,048
CAMDEN ACADEMY CHARTER SCHOOL	8043-00	—	(90,272)
ECO CHARTER SCHOOL	8051-00	2,350,203	392,432
LADY LIBERTY CHARTER SCHOOL	8055-00	—	(663,635)
LIBERTY ACADEMY CHARTER SCHOOL	8057-00	—	(49,648)
NEW HORIZON COMMUNITY CHARTER	8059-00	7,333,071	1,555,362
PATERSON CHART SCHOOL URBAN LE	8065-00	—	12,269
PATERSON CHART SCHOOL SCIENCE	8066-00	15,147,160	3,253,614
RIDGE AND VALLEY CHARTER SCHOOL	8070-00	4,460,165	579,934
SCHOMBURG CHARTER SCHOOL	8071-00	131,676	(4,210)
TEAM ACADEMY CHARTER SCHOOL	8075-00	39,286,432	10,681,237
CENTRAL JERSEY CHARTER PREP SCHOOL	8083-00	6,804,105	2,048,951
UNIVERSITY ACADEMY CHARTER HS	8085-00	7,413,041	897,676
FOUNDATION ACADEMY CHARTER SCHOOL	8086-00	11,156,447	2,611,551
BERGEN ARTS & SCIENCE CHARTER	8091-00	9,342,829	2,398,390
GALLOWAY COMMUNITY CHARTER SCHOOL	8092-00	180,617	(122,678)
CAPITAL PREP CHARTER H S	8093-00	—	(1,271)
CAPITAL PREPARATORY CHARTER HIGH SCHOOL	8094-00	131,676	(27,378)
PRIDE ACADEMY CHARTER SCHOOL	8095-00	3,925,447	730,330
CAMDEN'S PRIDE CHARTER SCHOOL	8097-00	—	(49,503)
NEWARK EDUCATORS' COMM CHARTER	8100-00	3,775,927	717,321
PAUL ROBESON CHARTER SCHOOL	8101-00	3,928,539	882,584
ETHICAL COMM CHARTER SCHOOL - J.C.	8102-00	3,943,422	998,826
INSTITUTE FOR EXCELLENCE CHARTER SCHOOL	8103-00	—	(67,873)
RIVERBANK CHARTER SCHOOL OF EXCELLENCE	8106-00	2,146,040	381,655
VINELAND PUBLIC CHARTER SCHOOL	8107-00	2,168,132	657,095
COMMUNITY CH SCHOOL OF PATTERS	8109-00	8,619,269	2,179,867
RENAISSANCE REGIONAL LEADERSHIP CHARTER SCHOOL	8111-00	—	(32,021)
HOBOKEN DUAL LANGUAGE CH SCHOOL	8112-00	3,307,277	833,396
BARACK OBAMA GREEN CHARTER H.S	8113-00	1,864,611	596,718
ACADEMY FOR URBAN LEADERSHIP	8114-00	4,365,263	1,407,838
HATIKVAH INTERNAT'L ACAD CHART	8115-00	4,308,352	1,102,241
NEWARK LEGACY CHARTER SCHOOL	8118-00	—	(652,300)
M.E.T.S. CHARTER SCHOOL	8120-00	3,688,664	1,175,795
GREAT OAKS CHARTER SCHOOL	8121-00	15,314,153	4,990,513
PEOPLES PREPARATORY CHARTER SCHOOL	8122-00	3,686,520	959,669
DR LENA EDWARDS ACAD CHTR SCHL	8123-00	4,156,219	784,583
ROSEVILLE COMMUNITY CHARTER SCHOOL	8124-00	3,567,734	759,343
THE KINGDOM CH SCHOOL OF LEADER	8125-00	—	342,620
MILLVILLE PUBLIC CHARTER SCHOOL	8126-00	2,145,834	558,550
VISIONS ACADEMY CHARTER HIGH SCHOOL	8127-00	—	(36,454)
JOHN P HOLLAND CHARTER SCHOOL	8128-00	5,276,375	1,042,134
PASSAIC ARTS & SCIENCE CHTR SCHOOL	8129-00	10,497,416	3,602,533
KNOWLEDGE A TO Z CHARTER SCHOO	8151-00	—	(235,936)
THOMAS EDISON ENERGY-SMART CHARTER	8152-00	4,173,666	1,053,118
NEWARK PREP CHARTER SCHOOL	8153-00	—	(320,307)
BELOVED COMMUNITY CHARTER SCHL	8154-00	7,991,543	2,202,562
BENJAMIN BANNEKER PREP CH SCHOOL	8155-00	3,032,378	898,123
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 year ended June 30, 2021

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer	Employer other postemployment benefits expense and related revenue
BURCH CHTR SCHOOL OF EXCELLENCE	8161-00	\$ 4,033,927	935,867
PHILIP'S ACADEMY CHARTER SCHOOL	8162-00	5,112,491	1,482,692
PATERSON ARTS & SCIENCE CHARTER SCHOOL	8163-00	5,781,944	1,746,001
CAMDEN COMMUNITY CHARTER SCHOOL	8164-00	227,874	(417,905)
SOUTH HUNTERDON REGIONAL SCHOOL	8165-00	36,423,949	4,065,442
HOPE COMMUNITY CHARTER SCHOOL	8166-00	1,214,305	405,514
COMPASS ACADEMY CHARTER SCHOOL	8167-00	2,642,253	520,351
JERSEY CITY GLOBAL CHARTER SCHOOL	8168-00	2,961,417	903,281
TRENTON STEM TO CIVICS CHARTER	8173-00	4,918,433	1,515,189
LINK COMMUNITY CHARTER SCHOOL	8174-00	2,874,099	813,723
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	3,280,257	1,113,583
COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL	8181-00	5,736,727	2,111,843
INTERN.ACAD OF ATLANT.CITY C/S	8182-00	3,964,579	1,137,885
BRIDGETON PUBLIC CHARTER SCHOOL	8183-00	848,603	297,346
EMPOWERMENT ACADEMY C/S INC.	8185-00	5,030,746	1,624,803
CRESTHAVEN ACADEMY CHARTER SCHO	8186-00	2,235,115	770,695
HUDSON ARTS & SCIENCES C/S	8187-00	4,327,331	1,783,516
PHILIPS ACADEMY C/S OF PATERSON	8188-00	2,659,298	827,176
COLLEGE ACHIEVE PATERSON C/S	8191-00	4,033,407	1,084,286
LEAD CHARTER SCHOOL	8192-00	1,042,809	396,636
COLLEGE ACHIEVE GREAT ASBURY (CHARTER SCHOOL)	8193-00	1,447,503	655,666
OCEAN ACADEMY CHARTER SCHOOL	8194-00	1,169,817	524,576
ACHIEVE COMMUNITY CHARTER SCHOOL	8195-00	876,548	103,954
ACHIEVERS EARLY COLLEGE PREP.	8196-00	455,718	54,046
CREATIVITY COLABORATORY C/S	8201-00	146,073	17,324
PENSIONERS GROUP	9975-00	—	(64,593)
TOTAL		\$ <u>60,007,650,970</u>	<u>3,527,672,060</u>

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

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

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

June 30, 2021

(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.