



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

Schedule of Total Nonemployer OPEB Liability

June 30, 2024

(With Independent Auditors' Report Thereon)

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

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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, 2024, 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, 2024, 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

Our audit was conducted for the purpose of forming an opinion on the schedule as a whole. The supplemental schedule of special funding amounts by employer is presented for purposes of additional analysis and is not a required part of the schedule. Such information has not been subjected to the auditing procedures applied in the audit of the schedule, 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
September 26, 2025

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

Schedule of Total Nonemployer OPEB Liability

June 30, 2024

Nonemployer	2024
Nonemployer - State of New Jersey	\$ 59,650,630,530
Total	\$ 59,650,630,530

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, 2024

(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 those benefits are the responsibility of the individual local education employers.

(2) Basis of Presentation

The schedule of total nonemployer OPEB liability (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, 2024

(3) Total Nonemployer OPEB Liability

The total nonemployer OPEB liability of \$59,650,630,530 as of June 30, 2024 was determined by an actuarial valuation as of July 1, 2023, which was rolled forward to June 30, 2024. 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:

	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary increases:	2.75% to 5.65% 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 disables 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, 2023 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 7.50% and decreases to a 4.50% long-term trend rate after nine years. For post-65 medical benefits PPO, the trend is increasing to 19.36% in fiscal year 2027 and decreases to 4.50% in fiscal year 2034. For HMO, the trend is increasing to 22.88% in fiscal year 2027 and decreases to 4.50% in fiscal year 2034. For prescription drug benefits, the initial trend rate is 12.25% and decreases to a 4.50% long-term trend rate after nine 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 3.93%. 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
STATE HEALTH BENEFITS LOCAL EDUCATION RETIRED EMPLOYEES PLAN**

Notes to Schedule of Total Nonemployer OPEB Liability

June 30, 2024

(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, 2024, 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 (2.93%)</u>	<u>At discount rate (3.93%)</u>	<u>At 1% increase (4.93%)</u>
\$	69,863,663,542	59,650,630,530	51,437,232,141

(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, 2024 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>
\$	49,689,409,509	59,650,630,530	72,625,778,279

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, 2024

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	\$ 286,193,063	11,783,242
BERKELEY TWP BD OF ED	0111-00	102,985,389	4,174,950
HAMMONTON TOWN BD OF ED	0112-00	129,882,934	4,795,414
SOUTH BRUNSWICK TOWNSHIP BD OF ED	0113-00	334,762,353	13,507,646
HAWTHORNE BOROUGH BD OF ED	0114-00	34,835,408	(273,987)
HAWTHORNE BOROUGH BD OF ED PARAPROF	0114-01	57,417,712	4,110,196
MENDHAM BOROUGH BD OF ED	0115-00	22,998,406	674,860
WEST DEPTFORD TOWNSHIP BD OF ED	0117-00	128,945,132	3,254,304
BELVIDERE TOWN BD OF ED	0120-00	37,207,008	1,151,032
MOUNT OLIVE TOWNSHIP BD OF ED	0123-00	205,920,666	7,628,264
PARAMUS BD OF ED	0124-00	175,365,624	5,731,460
SOMERS POINT CITY BD OF ED	0126-00	46,111,604	844,092
MIDDLETOWN TOWNSHIP BD OF ED	0127-00	401,436,395	11,403,143
NEWTON TOWN BD OF ED	0129-00	77,417,349	2,114,909
JAMESBURG BOROUGH BD OF ED	0130-00	19,046,388	949,920
PLEASANTVILLE CITY BD OF ED	0145-00	159,156,069	4,390,951
WALL TOWNSHIP BD OF ED	0146-00	194,710,367	6,477,331
DEERFIELD TOWNSHIP BD OF ED	0147-00	17,005,828	392,815
AVALON BOROUGH BD OF ED	0148-00	9,340,741	269,544
FLEMINGTON RARITAN BD OF ED	0149-00	142,204,094	6,462,482
PATERSON CITY BD OF ED	0151-00	1,006,591,400	23,577,579
HOLLAND TOWNSHIP BD OF ED	0152-00	29,397,889	773,164
WINSLOW TOWNSHIP BD OF ED	0153-00	237,793,551	5,533,881
MIDDLE TOWNSHIP BD OF ED	0154-00	122,128,209	2,271,877
MIDDLE TOWNSHIP BD OF ED	0154-01	392,205	(12,426)
HALEDON BOROUGH BD OF ED	0155-00	39,116,652	2,022,722
LITTLE FERRY BOROUGH BD OF ED	0156-00	34,699,934	1,481,878
MANSFIELD TOWNSHIP BD OF ED	0157-00	26,653,755	750,477
PASSAIC COUNTY REGIONAL HS BD OF ED	0158-00	35,930,312	1,170,598
PASSAIC COUNTY REGIONAL HS BD OF ED	0158-01	12,476,730	242,981
HOWELL TOWNSHIP BD OF ED	0159-00	310,976,760	8,417,390
DELANCO TOWNSHIP BD OF ED	0163-00	15,969,562	142,024
EVESHAM TWP BD OF ED	0165-00	219,951,857	5,036,237
LOWER CAMDEN COUNTY REGIONAL H	0168-00	10,720,490	(1,381,392)
RANOCAS VALLEY REGIONAL HS	0169-00	74,529,105	2,833,581
MOUNT HOLLY TOWNSHIP BD OF ED	0170-00	51,741,858	1,187,896
FRANKLIN BOROUGH BD OF ED	0173-00	24,671,326	679,510
FRANKLIN BOROUGH BD OF ED	0173-01	318,423	(152,368)
BARRINGTON BOROUGH BD OF ED	0179-00	26,680,655	1,038,708
HADDONFIELD BOROUGH BD OF ED	0181-00	88,641,951	2,907,073
EAST RUTHERFORD BOROUGH BD OF ED	0185-00	36,550,367	1,676,563
MAYWOOD BOROUGH BD OF ED	0186-00	32,131,372	1,601,325
PROSPECT PARK BOROUGH BD OF ED	0189-00	28,566,139	1,208,250
METUCHEN BORO BD OF ED	0190-00	87,525,510	3,567,449
STAFFORD TOWNSHIP BD OF ED	0191-00	107,530,107	3,656,919
WANAQUE BOROUGH BD OF ED	0192-00	36,814,702	1,559,901
BRICK TWP BD OF ED	0193-00	437,796,943	12,061,983
AUDUBON BOROUGH BD OF ED	0196-00	68,271,056	1,719,499
NEWARK PUBLIC SCHOOLS	0197-00	1,133,196,169	156,547,975
NEWARK PUBLIC SCHOOLS	0197-03	566,342,092	(137,961,039)

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

As of and for year ended June 30, 2024

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	\$ 59,590,202	2,172,846
ATLANTIC HIGHLANDS BOROUGH BD	0199-00	14,389,977	234,255
WEST LONG BRANCH BOROUGH BD OF ED	0202-00	25,501,236	796,717
WAYNE TOWNSHIP BD OF ED	0203-00	355,939,075	14,721,953
LEONIA BOROUGH BD OF ED	0223-00	67,700,991	2,753,667
GLASSBORO BOROUGH BD OF ED	0224-00	102,597,850	1,441,204
MARGATE CITY BD OF ED	0225-00	29,406,895	572,322
RUNNEMEDE BOROUGH BD OF ED	0226-00	40,770,593	1,049,485
TEWKSBURY TOWNSHIP BD OF ED	0227-00	29,148,414	822,003
OAKLYN BOROUGH BD OF ED	0228-00	14,755,541	(374,734)
HOLMDEL TOWNSHIP BD OF ED	0229-00	131,705,289	4,774,685
HO HO KUS BOROUGH BD OF ED	0230-00	23,141,492	1,181,843
VINELAND CITY BD OF ED	0231-00	527,761,584	9,505,522
LINCOLN PARK BOROUGH BD OF ED	0232-00	37,667,428	1,295,807
MERCHANTVILLE BOROUGH BD OF ED	0233-00	16,088,387	665,509
NORTH CALDWELL TOWNSHIP BD OF ED	0234-00	29,998,080	1,628,229
WEST NEW YORK TOWN BD OF ED	0235-00	266,372,471	9,869,516
UNION CITY BD OF ED	0236-00	439,066,855	18,549,204
MIDLAND PARK BOROUGH BD OF ED	0237-00	47,458,179	1,649,415
OCEAN CITY BD OF ED	0238-00	120,510,627	3,070,284
RAHWAY CITY BD OF ED	0239-00	151,773,803	6,297,721
RAHWAY CITY BD OF ED	0239-01	786,886	(49,154)
JEFFERSON TOWNSHIP BD OF ED	0240-00	135,484,367	2,130,040
SCOTCH PLAINS FANWOOD BD OF ED	0241-00	203,762,479	7,812,557
WASHINGTON TOWNSHIP BD OF ED	0242-00	405,434,728	8,494,321
BLOOMINGDALE BOROUGH BD OF ED	0243-00	27,751,032	1,120,927
WEEHAWKEN TOWNSHIP BD OF ED	0244-00	48,854,891	1,928,846
RIVERTON BOROUGH BD OF ED	0252-00	14,457,728	550,145
MOORESTOWN TOWNSHIP BD OF ED	0264-00	170,974,314	6,958,234
MOORESTOWN TOWNSHIP BD OF ED	0264-01	3,679,861	(240,072)
PEMBERTON TOWNSHIP BD OF ED	0265-00	308,894,174	4,157,368
WALLINGTON BOROUGH BD OF ED	0266-00	41,187,724	1,441,996
MAPLE SHADE TOWNSHIP BD OF ED	0267-00	98,328,619	3,683,657
LINDENWOLD BOROUGH BD OF ED	0268-00	115,995,746	5,203,055
CHERRY HILL TOWNSHIP BD OF ED	0269-00	483,461,106	14,394,290
NETCONG BOROUGH BD OF ED	0270-00	11,993,406	424,212
MANTUA TOWNSHIP BD OF ED	0271-00	58,653,198	1,751,429
BERLIN BOROUGH BD OF ED	0272-00	33,200,017	837,369
BOUND BROOK BOROUGH BD OF ED	0273-00	54,068,133	2,920,548
PERTH AMBOY CITY BD OF ED	0275-00	431,571,560	16,807,434
HAMBURG BOROUGH BD OF ED	0285-00	14,035,458	335,238
OAKLAND BOROUGH BD OF ED	0289-00	66,266,785	1,835,368
HIGHLAND PARK BOROUGH BD OF ED	0291-00	65,512,584	2,394,241
HIGHLAND PARK BOROUGH BD OF ED	0291-01	141,528	(9,270)
JACKSON TOWNSHIP BD OF ED	0292-00	394,152,283	13,007,612
ELK TWP BD OF ED	0293-00	16,504,260	368,980
GLEN ROCK BOROUGH BD OF ED	0295-00	84,584,892	3,516,987
HOPEWELL TOWNSHIP BD OF ED	0297-00	22,383,839	343,283
ALPINE BOROUGH BD OF ED	0298-00	8,755,461	268,633
CAMDEN CITY BOARD OF EDUCATION	0299-00	575,718,196	(12,132,538)

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, 2024

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	\$ 25,104,307	850,497
WYCKOFF TOWNSHIP BD OF ED	0304-00	80,642,212	3,446,462
CRESSKILL BOROUGH BD OF ED	0305-00	62,526,074	2,900,689
EAST WINDSOR REG SCHOOL DIST	0306-00	214,695,596	7,186,557
HASBROUCK HEIGHTS BOROUGH BD OF ED	0307-00	62,126,853	2,612,090
NORTH HALEDON BOROUGH BD OF ED	0308-00	26,335,620	1,183,262
DUNELLEN BOROUGH BD OF ED	0310-00	41,026,435	2,012,240
OGDENSBURG BOROUGH BOARD OF ED	0311-00	13,445,182	377,404
WESTVILLE BOROUGH BD OF ED	0312-00	18,140,412	432,293
RIVER VALE TOWNSHIP BD OF ED	0313-00	48,034,604	1,671,673
OCEAN TOWNSHIP BD OF ED	0315-00	195,855,750	5,319,919
EDGEWATER BOROUGH BD OF ED	0316-00	18,893,869	803,215
MONROE TOWNSHIP BD OF ED	0317-00	208,078,506	8,253,925
SOUTH RIVER BOROUGH BD OF ED	0318-00	74,872,684	3,459,784
LONGPORT BOROUGH BD OF ED	0322-00	-	(4,881)
BRIDGEWATER RARITAN BD OF ED	0324-00	360,153,573	13,325,621
SPOTSWOOD BOROUGH BD OF ED	0325-00	63,067,142	2,127,274
CLAYTON BOROUGH BD OF ED	0326-00	50,551,615	1,885,571
PENNSVILLE TOWNSHIP BD OF ED	0327-00	98,070,349	2,848,782
LONG BEACH ISLAND BD OF ED	0330-00	19,479,301	350,311
UPPER DEERFIELD TOWNSHIP BD OF ED	0332-00	45,717,089	1,155,555
CLIFFSIDE PARK BOROUGH BD OF ED	0334-00	90,762,357	3,623,114
FLORENCE TOWNSHIP BD OF ED	0335-00	67,891,332	1,558,732
LONG HILL TOWNSHIP BD OF ED	0338-00	32,789,258	757,830
HARRISON TOWNSHIP BD OF ED	0341-00	48,609,072	1,819,641
VERNON TOWNSHIP BD OF ED	0347-00	174,913,006	2,501,273
CORBIN CITY BD OF ED	0568-00	27,389	(8,806)
EGG HARBOR TOWNSHIP BD OF ED	0569-00	337,297,313	14,560,349
ESTELL MANOR CITY BD OF ED	0570-00	9,844,306	142,844
FOLSOM BOROUGH BD OF ED	0571-00	17,822,881	630,449
GALLOWAY TOWNSHIP BD OF ED	0572-00	167,604,690	7,062,218
HAMILTON TOWNSHIP BD OF ED	0573-00	124,393,764	4,501,482
LINWOOD CITY BD OF ED	0574-00	43,274,004	1,246,923
MULLICA TOWNSHIP BD OF ED	0575-00	33,724,893	556,176
PORT REPUBLIC CITY BD OF ED	0576-00	6,439,467	(29,545)
WEYMOUTH TOWNSHIP BD OF ED	0577-00	8,413,053	107,730
ALLENDALE BOROUGH BD OF ED	0578-00	33,151,489	1,090,783
CARLSTADT BOROUGH BD OF ED	0579-00	22,569,650	814,208
CLOSTER BOROUGH BD OF ED	0580-00	39,746,717	1,642,397
DEMAREST BOROUGH BD OF ED	0581-00	30,038,768	1,450,852
EMERSON BOROUGH BD OF ED	0582-00	43,880,158	1,768,483
ENGLEWOOD CLIFFS BORO BOE	0583-00	25,818,878	777,100
FRANKLIN LAKES BOROUGH BD OF ED	0584-00	62,698,722	2,823,428
HARRINGTON PARK BOROUGH BD OF ED	0585-00	27,549,409	1,359,159
HAWORTH BOROUGH BD OF ED	0586-00	16,573,566	549,803
MAHWAH TOWNSHIP BD OF ED	0587-00	125,920,877	4,311,942
MONTVALE BOROUGH BD OF ED	0588-00	38,706,720	1,415,467
MOONACHIE BOROUGH BD OF ED	0589-00	11,902,984	298,603
NORTHERN VALLEY REGIONAL HS BD	0590-00	114,237,183	4,335,419
NORTHERN VALLEY REGIONAL HS BD	0590-01	25,748,131	1,486,611

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

As of and for year ended June 30, 2024

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	\$ 19,510,982	701,007
NORWOOD BOROUGH BD OF ED	0592-00	21,140,596	628,791
OLD TAPPAN BOROUGH BD OF ED	0593-00	28,506,731	1,218,565
PASCACK VALLEY REGIONAL HS	0594-00	95,933,954	3,681,835
ROCKLEIGH BORO BD OF ED	0595-00	221,330	22,320
SADDLE RIVER BOROUGH BD OF ED	0596-00	9,943,564	143,870
SADDLE BROOK TOWNSHIP BD OF ED	0597-00	73,121,276	2,276,676
UPPER SADDLE RIVER BOROUGH BD OF ED	0599-00	52,415,826	2,068,496
WALDWICK BOROUGH BD OF ED	0600-00	69,736,616	2,303,605
WOODCLIFF LAKE BOROUGH BD OF ED	0601-00	27,202,198	1,093,873
BASS RIVER TOWNSHIP BD OF ED	0602-00	3,535,229	(641,891)
BURLINGTON TOWNSHIP BD OF ED	0603-00	142,393,370	6,141,410
CHESTERFIELD TOWNSHIP BD OF ED	0604-00	22,160,460	1,235,662
CINNAMINSON TWP BD OF ED	0605-00	116,107,057	5,031,662
DELTRAN TOWNSHIP BD OF ED	0606-00	112,200,720	4,174,835
EASTAMPTON TOWNSHIP BD OF ED	0607-00	27,503,617	1,035,537
EDGEWATER PARK TOWNSHIP BD OF ED	0608-00	43,618,636	1,197,260
HAINESPORT TOWNSHIP BD OF ED	0610-00	25,854,103	853,303
LUMBERTON TOWNSHIP BD OF ED	0611-00	61,799,388	1,476,986
MEDFORD TOWNSHIP BD OF ED	0612-00	128,142,160	3,609,363
MEDFORD LAKES BOROUGH BD OF ED	0613-00	20,451,671	375,179
MOUNT LAUREL TWP BD OF ED	0614-00	188,595,181	7,832,848
NEW HANOVER TOWNSHIP BD OF ED	0615-00	8,655,610	370,494
NORTH HANOVER TOWNSHIP BD OF ED	0616-00	68,595,349	2,253,931
PEMBERTON BOROUGH BD OF ED	0617-00	578,719	(54,284)
SHAMONG TOWNSHIP BD OF ED	0618-00	40,744,009	562,757
SOUTHAMPTON TWP BD OF ED	0619-00	36,181,778	734,731
SPRINGFIELD TOWNSHIP BD OF ED	0620-00	12,421,072	(27,802)
TABERNACLE TOWNSHIP BD OF ED	0621-00	43,994,870	116,030
WASHINGTON TWP BD OF ED	0622-00	1,792,072	(312,226)
WESTAMPTON TOWNSHIP BD OF ED	0623-00	33,973,507	1,111,538
WILLINGBORO TWP BD OF ED	0624-00	165,772,857	(229,920)
WOODLAND TOWNSHIP BD OF ED	0625-00	6,768,926	(47,275)
BERLIN TOWNSHIP BD OF ED	0627-00	32,146,553	764,783
BROOKLAWN BORO BD OF ED	0628-00	11,525,483	346,269
CHESILHURST BOROUGH BD OF ED	0629-00	1,338,367	(124,038)
CLEMENTON BOROUGH BD OF ED	0630-00	23,919,291	545,442
GIBBSBORO BOROUGH BD OF ED	0631-00	15,100,442	709,311
GLOUCESTER TOWNSHIP BD OF ED	0632-00	319,742,580	7,042,035
HADDON HEIGHTS BOROUGH BD OF ED	0633-00	58,426,252	1,991,468
LAUREL SPRINGS BOROUGH BD OF ED	0635-00	7,774,924	307,092
LAWNSIDE BOROUGH BD OF ED	0636-00	10,267,896	241,491
MAGNOLIA BOROUGH BD OF ED	0637-00	17,401,606	667,341
MOUNT EPHRAIM BOROUGH BD OF ED	0638-00	19,726,264	719,935
PENNSAUKEN TOWNSHIP BD OF ED	0639-00	249,305,424	6,445,210
PINE HILL BOROUGH BD OF ED	0640-00	98,041,822	2,531,978
SOMERDALE BOROUGH BD OF ED	0642-00	18,232,900	534,977
STRATFORD BOROUGH BD OF ED	0643-00	37,599,043	1,153,092
VOORHEES TOWNSHIP BD OF ED	0645-00	135,971,718	3,800,196
WATERFORD TOWNSHIP BD OF ED	0646-00	48,078,988	1,133,811

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

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As of and for year ended June 30, 2024

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	\$ 10,851,927	361,308
DENNIS TOWNSHIP BD OF ED	0648-00	32,593,106	776,530
LOWER TOWNSHIP BD OF ED	0649-00	92,770,640	1,757,956
SEA ISLE CITY BD OF ED	0650-00	3,272,280	(241,016)
STONE HARBOR BOROUGH BD OF ED	0651-00	6,059,162	186,146
UPPER TOWNSHIP BD OF ED	0652-00	66,154,717	1,864,923
WEST CAPE MAY BOROUGH BD OF ED	0653-00	3,057,959	168,867
WOODBINE BOROUGH BD OF ED	0655-00	9,168,965	379,503
COMMERCIAL TOWNSHIP BD OF ED	0656-00	21,011,347	609,816
DOWNE TOWNSHIP BD OF ED	0657-00	10,682,846	167,106
FAIRFIELD TOWNSHIP BD OF ED	0658-00	21,961,885	162,171
GREENWICH TOWNSHIP BD OF ED	0659-00	4,830,457	(11,399)
LAWRENCE TOWNSHIP BD OF ED	0660-00	20,920,113	1,283,514
MAURICE RIVER TOWNSHIP BD OF ED	0661-00	17,611,065	225,598
SHILOH BOROUGH BD OF ED	0662-00	644,821	(94,961)
STOW CREEK TOWNSHIP BD OF ED	0663-00	7,091,988	339,555
CEDAR GROVE TOWNSHIP BD OF ED	0664-00	59,358,216	2,300,404
ROSELAND BOROUGH BD OF ED	0665-00	16,425,408	497,602
VERONA BOROUGH BD OF ED	0666-00	84,683,095	2,977,923
ESSEX COUNTY VOCATIONAL SCH BD	0667-00	78,657,109	2,393,483
DEPTFORD TWP BD OF ED	0668-00	184,113,880	5,265,423
EAST GREENWICH TOWNSHIP BD OF ED	0669-00	41,920,290	1,955,605
FRANKLIN TOWNSHIP BD OF ED	0670-00	67,510,154	2,133,419
GREENWICH TOWNSHIP BD OF ED	0671-00	28,218,172	587,456
LOGAN TOWNSHIP BD OF ED	0672-00	39,894,422	1,090,001
NATIONAL PARK BOROUGH BD OF ED	0673-00	12,079,776	191,859
NEWFIELD BOROUGH BD OF ED	0674-00	-	(33,173)
PAULSBORO BOROUGH BD OF ED	0675-00	60,487,275	1,216,172
PITMAN BOROUGH BD OF ED	0676-00	81,853,366	1,313,524
SOUTH HARRISON BOROUGH BD OF ED	0677-00	11,514,641	112,513
SWEDESBORO WOOLWICH BD OF ED	0678-00	48,292,989	2,939,977
WENONAH BOROUGH BD OF ED	0679-00	7,142,052	77,144
WOODBURY HEIGHTS BOROUGH BD OF ED	0680-00	11,575,314	394,322
EAST NEWARK BOROUGH BD OF ED	0681-00	4,033,666	163,645
GUTTENBERG TOWN BD OF ED	0682-00	26,721,063	1,278,296
JERSEY CITY BD OF ED	0683-00	1,400,096,700	30,014,948
ALEXANDRIA TOWNSHIP BD OF ED	0684-00	25,727,801	807,970
BETHLEHEM TOWNSHIP BD OF ED	0685-00	20,941,594	157,609
BLOOMSBURY BOROUGH BD OF ED	0686-00	7,083,154	212,591
CALIFON BOROUGH BD OF ED	0687-00	6,071,199	73,081
CLINTON TOWN BD OF ED	0688-00	23,279,259	802,470
CLINTON TOWNSHIP BD OF ED	0689-00	64,445,101	2,356,406
DELAWARE TOWNSHIP BD OF ED	0690-00	23,386,432	397,324
EAST AMWELL TOWNSHIP BD OF ED	0691-00	21,652,956	430,736
FRANKLIN TOWNSHIP BD OF ED	0692-00	13,699,784	563,571
FRENCHTOWN BOROUGH BD OF ED	0693-00	7,202,987	206,333
HAMPTON BOROUGH BD OF ED	0695-00	6,305,053	(6,900)
HIGH BRIDGE BOROUGH BD OF ED	0696-00	19,893,370	218,760
KINGWOOD TOWNSHIP BD OF ED	0697-00	16,865,279	320,122
LAMBERTVILLE CITY BD OF ED	0698-00	2,408,699	(207,938)

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, 2024

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	\$ 5,888,467	233,213
MILFORD BOROUGH BD OF ED	0700-00	3,305,091	(121,320)
NORTH HUNTERDON VOORHEES REG HS	0701-00	115,874,375	2,776,969
READINGTON TOWNSHIP BD OF ED	0702-00	81,865,910	3,229,261
STOCKTON BOROUGH BD OF ED	0703-00	306,340	(36,054)
UNION TOWNSHIP BD OF ED	0704-00	22,586,339	709,536
WEST AMWELL TOWNSHIP BD OF ED	0705-00	2,135,004	(181,068)
LEBANON TOWNSHIP BD OF ED	0706-00	36,784,020	1,015,717
ROBBINSVILLE TOWNSHIP BD OF ED	0708-00	78,677,216	5,273,644
CRANBURY TOWNSHIP BD OF ED	0710-00	24,312,856	970,646
EAST BRUNSWICK TWP BD OF ED	0711-00	345,425,671	10,571,850
OLD BRIDGE TOWNSHIP BD OF ED	0713-00	357,237,056	10,636,866
MILLTOWN BOROUGH BD OF ED	0714-00	24,978,128	789,732
MONROE TOWNSHIP BD OF ED	0715-00	235,050,667	13,521,579
NORTH BRUNSWICK CITY BD OF ED	0716-00	235,816,784	11,062,799
PISCATAWAY TOWNSHIP BD OF ED	0717-00	274,875,114	8,605,679
SOUTH AMBOY CITY BD OF ED	0719-00	46,240,062	1,527,488
SOUTH PLAINFIELD BD OF ED	0720-00	140,904,052	4,875,507
WOODBIDGE TOWNSHIP BD OF ED	0721-00	527,235,433	18,215,821
COLTS NECK TOWNSHIP BD OF ED	0722-00	64,540,432	2,691,527
FAIR HAVEN BOROUGH BD OF ED	0723-00	38,977,530	1,966,513
FARMINGDALE BOROUGH BD OF ED	0724-00	7,019,614	413,109
FARMINGDALE BOROUGH BD OF ED	0724-01	987,584	(41,927)
FREEHOLD TOWNSHIP BD OF ED	0725-00	189,282,013	7,222,343
LITTLE SILVER BOROUGH BD OF ED	0727-00	35,307,736	1,426,015
MARLBORO TOWNSHIP BD OF ED	0729-00	194,773,364	7,345,460
MARLBORO TOWNSHIP BD OF ED	0729-01	21,679,673	1,066,665
MILLSTONE TOWNSHIP BD OF ED	0730-00	56,926,584	1,917,681
NEPTUNE CITY BD OF ED	0731-00	13,919,342	(31,403)
HAZLET TOWNSHIP BD OF ED	0732-00	127,421,151	3,373,806
ROOSEVELT BOROUGH BD OF ED	0733-00	3,070,434	93,767
SHREWSBURY BOROUGH BD OF ED	0735-00	20,785,748	853,267
UNION BEACH BOROUGH BD OF ED	0738-00	34,457,772	431,030
BOONTON TOWNSHIP BD OF ED	0739-00	20,454,716	742,150
CHATHAM TOWNSHIP BD OF ED	0740-00	105,701,654	16,402,212
CHESTER TOWNSHIP BD OF ED	0741-00	51,593,947	1,920,781
EAST HANOVER TOWNSHIP BD OF ED	0742-00	44,377,052	1,001,149
EAST HANOVER TOWNSHIP BD OF ED	0742-01	-	(21,727)
HANOVER TOWNSHIP BD OF ED	0743-00	72,536,471	2,105,585
KINNELON BOROUGH BD OF ED	0744-00	85,975,753	2,933,601
MENDHAM TOWNSHIP BD OF ED	0745-00	34,987,915	1,502,575
MINE HILL TOWNSHIP BD OF ED	0746-00	12,840,353	551,557
MONTVILLE TWP BD OF ED	0747-00	156,905,854	6,343,863
MOUNT ARLINGTON BOROUGH BD OF ED	0748-00	15,635,790	520,759
PEQUANNOCK TOWNSHIP BD OF ED	0749-00	90,410,015	2,432,884
RANDOLPH TOWNSHIP BD OF ED	0750-00	187,296,930	4,868,328
RIVERDALE BOROUGH BD OF ED	0751-00	10,060,936	543,931
ROXBURY TOWNSHIP BD OF ED	0752-00	175,386,626	3,896,612
BAY HEAD BOROUGH BD OF ED	0754-00	6,063,030	106,780
BEACH HAVEN BOROUGH BD OF ED	0755-00	5,039,304	156,862

STATE OF NEW JERSEY
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As of and for year ended June 30, 2024

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	\$ 7,436,457	130,964
ISLAND HEIGHTS BOROUGH BD OF ED	0758-00	6,348,707	235,350
LACEY TOWNSHIP BD OF ED	0759-00	209,435,987	4,924,668
LAKEHURST BOROUGH BD OF ED	0760-00	20,045,747	449,466
LITTLE EGG HARBOR TWP BD OF ED	0761-00	90,494,980	3,488,444
MANCHESTER TOWNSHIP BD OF ED	0762-00	169,750,664	5,487,194
OCEAN TOWNSHIP BD OF ED	0763-00	31,052,754	1,072,377
PLUMSTED TOWNSHIP BOARD OF ED	0764-00	54,144,170	1,457,730
TUCKERTON BOROUGH BD OF ED	0765-00	15,547,432	781,487
BARNEGAT TOWNSHIP BD OF ED	0766-00	127,472,107	6,242,652
LITTLE FALLS TOWNSHIP BD OF ED	0767-00	35,627,869	1,463,449
RINGWOOD BOROUGH BD OF ED	0768-00	61,439,501	1,413,565
TOTOWA BOROUGH BD OF ED	0769-00	33,719,689	977,592
WEST MILFORD TOWNSHIP BD OF ED	0770-00	186,924,003	3,347,472
WOODLAND PARK BOARD OF EDUCATION	0771-00	39,294,994	1,637,770
ALLOWAY TOWNSHIP BD OF ED	0772-00	17,117,157	109,577
ELMER BORO BD OF ED	0773-00	1,351,019	(108,668)
EL SINBORO TOWNSHIP BD OF ED	0774-00	4,966,449	195,808
LOWER ALLOWAYS CREEK TWP BD OF ED	0775-00	12,830,743	95,494
MANNINGTON TOWNSHIP BD OF ED	0776-00	9,866,067	331,988
OLDMANS TOWNSHIP BD OF ED	0777-00	11,544,638	333,792
PENNS GROVE CARNEYS POINT REG	0778-00	100,376,622	1,797,429
PITTS GROVE TOWNSHIP BD OF ED	0779-00	78,646,596	3,232,746
PITTS GROVE TOWNSHIP BD OF ED	0779-01	3,154,212	(1,152,830)
QUINTON TOWNSHIP BD OF ED	0780-00	17,267,957	501,904
UPPER PITTS GROVE TOWNSHIP BD OF ED	0781-00	16,850,290	457,446
BEDMINSTER TOWNSHIP BD OF ED	0782-00	23,194,798	731,044
BERNARDS TWP BD OF ED	0783-00	188,831,849	9,951,786
BRANCHBURG TOWNSHIP BD OF ED	0784-00	77,050,363	2,491,440
GREEN BROOK TOWNSHIP BD OF ED	0786-00	33,871,857	1,492,533
HILLSBOROUGH TWP BD OF ED	0787-00	297,994,505	11,365,385
MILLSTONE BOROUGH BD OF ED	0788-00	78,250	(4,832)
MONTGOMERY TOWNSHIP BD OF ED	0789-00	179,570,435	9,419,478
SOUTH BOUND BROOK BOROUGH BD OF ED	0792-00	18,604,050	705,307
WARREN TOWNSHIP BD OF ED	0793-00	106,035,566	4,822,764
WATCHUNG BOROUGH BD OF ED	0794-00	25,870,670	1,375,544
BYRAM TOWNSHIP BD OF ED	0797-00	35,951,078	733,158
FRANKFORD TOWNSHIP BD OF ED	0798-00	33,670,133	656,382
FREDON TOWNSHIP BD OF ED	0799-00	9,597,497	54,388
GREEN TOWNSHIP BD OF ED	0800-00	18,308,511	619,507
HAMPTON TOWNSHIP BD OF ED	0801-00	17,935,901	302,665
HARDYSTON TOWNSHIP BD OF ED	0802-00	28,986,404	733,428
HOPATCONG BOROUGH BD OF ED	0803-00	93,370,318	1,038,707
LAFAYETTE TOWNSHIP BD OF ED	0804-00	10,483,392	37,548
MONTAGUE TOWNSHIP BD OF ED	0805-00	14,009,100	501,096
SANDYSTON WALPACK CONSOL SCH DISTRICT	0806-00	6,969,092	(143,103)
SPARTA TOWNSHIP BD OF ED	0807-00	147,724,826	5,872,188
STANHOPE BOROUGH BD OF ED	0808-00	13,651,887	548,839
STILLWATER TOWNSHIP BD OF ED	0809-00	19,383,942	327,700
WINFIELD TOWNSHIP BD OF ED	0812-00	7,798,101	285,748

STATE OF NEW JERSEY
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As of and for year ended June 30, 2024

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	\$ 17,428,862	815,279
ALPHA BOROUGH BD OF ED	0814-00	13,409,514	284,464
BLAIRSTOWN TWP BD OF ED	0815-00	26,716,860	429,648
FRANKLIN TOWNSHIP BD OF ED	0816-00	14,481,773	306,851
FRELINGHUYSEN TOWNSHIP BD OF ED	0817-00	4,521,328	(91,399)
GREENWICH TOWNSHIP BD OF ED	0818-00	30,581,066	1,319,783
HARMONY TOWNSHIP BD OF ED	0820-00	13,304,970	367,781
HOPE TOWNSHIP BD OF ED	0821-00	8,734,028	324,684
KNOWLTON TWP BD OF ED	0822-00	13,836,719	247,750
LOPATCONG TOWNSHIP BD OF ED	0824-00	29,721,092	777,078
MANSFIELD TOWNSHIP BD OF ED	0825-00	28,881,405	1,071,492
OXFORD TOWNSHIP BD OF ED	0826-00	12,186,546	309,037
POHATCONG TOWNSHIP BD OF ED	0828-00	16,229,618	260,133
WASHINGTON TOWNSHIP BD OF ED	0829-00	24,394,090	395,851
WHITE TOWNSHIP BD OF ED	0830-00	18,260,940	304,800
HUNTERDON CENTRAL HS BD OF ED	0831-00	132,606,585	4,501,459
HANOVER PARK REG HS DIST BD OF ED	0832-00	69,985,927	2,432,960
RAMAPO INDIAN HILLS REGIONAL HS	0833-00	95,763,162	3,200,728
BELLMAWR BOROUGH BD OF ED	0834-00	43,777,123	1,543,745
ABSECON CITY BD OF ED	1017-00	36,628,445	1,280,418
ATLANTIC CITY BD OF ED	1018-00	308,039,471	10,283,789
BRIGANTINE CITY BD OF ED	1019-00	39,447,076	925,860
EGG HARBOR CITY BD OF ED	1020-00	26,533,160	1,021,631
NORTHFIELD CITY BD OF ED	1021-00	41,614,178	1,355,022
VENTNOR CITY BD OF ED	1022-00	37,844,195	1,326,397
ATLANTIC COUNTY VOC TECH SCHOOL	1023-00	44,766,207	3,187,846
BERGENFIELD BOROUGH BD OF ED	1024-00	130,098,265	3,963,501
BERGENFIELD BOROUGH BD OF ED	1024-01	146,497	(24,942)
BOGOTA BOROUGH BD OF ED	1025-00	36,615,947	1,660,693
DUMONT BOROUGH BD OF ED	1026-00	97,363,032	2,596,312
ELMWOOD PARK BOROUGH BD OF ED	1027-00	62,741,790	3,233,222
ENGLEWOOD CITY BD OF ED	1028-00	96,552,167	3,040,329
FAIR LAWN BOROUGH BD OF ED	1029-00	206,490,688	6,959,605
FAIRVIEW BOROUGH BD OF ED	1030-00	36,884,237	1,625,412
FORT LEE BOROUGH BD OF ED	1031-00	130,436,840	5,880,145
GARFIELD CITY BD OF ED	1032-00	191,965,508	9,088,960
HACKENSACK CITY BD OF ED	1033-00	220,614,425	8,851,742
HILLSDALE BOROUGH BD OF ED	1034-00	51,955,473	1,917,524
LODI BD OF ED	1035-00	111,413,255	3,599,623
NEW MILFORD BOROUGH BD OF ED	1036-00	74,463,109	3,790,491
NORTH ARLINGTON BOROUGH BD OF ED	1037-00	54,105,660	2,249,453
ORADELL BOROUGH BD OF ED	1038-00	23,967,379	791,836
PALISADES PARK BOROUGH BD OF ED	1039-00	55,619,341	2,271,639
PARK RIDGE BOROUGH BD OF ED	1040-00	62,720,713	2,746,482
RAMSEY BOROUGH BD OF ED	1041-00	124,800,687	4,865,521
RIDGEFIELD BOROUGH BD OF ED	1042-00	84,420,729	3,682,293
RIDGEWOOD VILLAGE BD OF ED	1043-00	197,072,984	6,713,375
RIVER EDGE BOROUGH BD OF ED	1044-00	42,574,578	2,217,686
ROCHELLE PARK TOWNSHIP BD OF ED	1045-00	20,871,294	1,112,571
RUTHERFORD BOROUGH BD OF ED	1046-00	93,613,851	3,729,960

STATE OF NEW JERSEY
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SOUTH HACKENSACK TOWNSHIP BD OF ED	1047-00	\$ 10,968,094	455,906
TEANECK TOWNSHIP BD OF ED	1048-00	167,746,961	4,739,775
TENAFLY BOROUGH BD OF ED	1049-00	135,439,401	5,525,709
WOOD-RIDGE BOROUGH BD OF ED	1050-00	40,969,626	1,850,173
BERGEN COUNTY VOC-TECH SCHOOL	1052-00	135,073,996	5,901,897
BURLINGTON CITY BD OF ED	1053-00	87,244,935	2,488,840
PALMYRA BOROUGH BD OF ED	1054-00	43,840,394	1,275,502
COLLINGSWOOD BOROUGH BD OF ED	1055-00	99,411,168	3,947,258
GLOUCESTER CITY BD OF ED	1056-00	104,734,547	2,137,954
HADDON TOWNSHIP BD OF ED	1057-00	91,783,284	2,298,492
WOODLYNNE BOROUGH BD OF ED	1058-00	14,249,035	643,625
CAMDEN COUNTY TECHNICAL SCHOOL	1059-00	95,768,813	881,681
NORTH WILDWOOD CITY BD OF ED	1060-00	20,970,267	483,152
WILDWOOD CITY BD OF ED	1061-00	50,052,367	1,021,610
WILDWOOD CREST BOROUGH BD OF ED	1062-00	18,525,611	626,288
CAPE MAY CO TECHNICAL SCH DIST	1063-00	37,491,835	1,759,953
BRIDGETON CITY BD OF ED	1064-00	250,067,268	8,723,642
MILLVILLE CITY BD OF ED	1065-00	296,032,157	7,045,171
BELLEVILLE TOWN BD OF ED	1066-00	171,099,687	6,646,993
BLOOMFIELD TWP BD OF ED	1067-00	219,460,932	8,784,463
CALDWELL-WEST CALDWELL BD OF ED	1068-00	99,937,615	3,458,315
EAST ORANGE CITY BD OF ED	1069-00	420,469,576	10,317,625
ESSEX FELS TOWNSHIP BD OF ED	1070-00	9,769,081	545,720
GLEN RIDGE BOROUGH BD OF ED	1071-00	66,647,451	2,831,187
IRVINGTON TOWN BD OF ED	1072-00	257,686,926	11,409,844
LIVINGSTON BD OF ED	1073-00	230,408,977	10,672,574
MILLBURN TOWNSHIP BD OF ED	1074-00	183,407,689	8,435,058
MONTCLAIR TOWNSHIP BD OF ED	1075-00	264,025,103	9,051,093
NUTLEY TOWN BD OF ED	1076-00	160,061,052	5,850,134
ORANGE CITY BD OF ED	1077-00	162,302,129	7,339,107
SOUTH ORANGE & MAPLEWOOD BD OF ED	1078-00	214,233,407	9,549,657
WEST ORANGE TOWNSHIP BD OF ED	1079-00	297,342,002	13,708,537
WOODBURY CITY BD OF ED	1080-00	68,440,736	2,168,242
BAYONNE CITY BOARD OF EDUCATION	1081-00	330,627,932	16,243,553
HARRISON TOWN BD OF ED	1082-00	78,441,154	3,545,168
HOBOKEN CITY BD OF ED	1083-00	119,641,662	2,560,203
NORTH BERGEN TWP BD OF ED	1084-00	251,182,712	10,206,857
SECAUCUS TOWN BD OF ED	1085-00	77,381,501	2,880,528
EWING TOWNSHIP BD OF ED	1086-00	171,082,960	5,793,921
HAMILTON TOWNSHIP BD OF ED	1087-00	519,846,383	14,328,259
LAWRENCE TOWNSHIP BD OF ED	1088-00	170,478,981	5,560,689
CARTERET BD OF ED	1091-00	132,275,764	5,139,986
MIDDLESEX BOROUGH BD OF ED	1092-00	86,243,487	2,655,809
NEW BRUNSWICK CITY BD OF ED	1093-00	350,754,715	18,295,246
EDISON TWP BD OF ED	1094-00	559,201,777	23,065,717
SAYREVILLE BOROUGH BD OF ED	1095-00	216,540,046	9,824,617
MIDDLESEX COUNTY VOC TECH SCHOOL	1096-00	105,180,458	(1,644,026)
ASBURY PARK CITY BD OF ED	1098-00	145,498,507	1,280,071
AVON-BY-THE-SEA BOROUGH BD OF ED	1099-00	6,721,271	208,331
BELMAR BOROUGH BD OF ED	1100-00	27,710,763	998,718

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BRADLEY BEACH BOROUGH BD OF ED	1101-00	\$ 15,105,757	501,763
BRIELLE BOROUGH BD OF ED	1102-00	26,484,788	1,117,324
DEAL BOROUGH BD OF ED	1103-00	6,726,217	423,210
EATONTOWN BOROUGH BD OF ED	1104-00	58,264,516	817,400
FREEHOLD BOROUGH BD OF ED	1105-00	64,957,042	3,620,575
FREEHOLD REG H S DISTRICT	1106-00	392,009,820	12,274,126
HIGHLANDS BOROUGH BD OF ED	1107-00	10,192,060	354,876
KEYPORT BOROUGH BD OF ED	1108-00	51,044,192	1,144,053
LONG BRANCH CITY BD OF ED	1109-00	240,747,476	9,018,003
MANASQUAN BOROUGH BD OF ED	1110-00	71,119,159	2,850,143
NEPTUNE TWP BD OF ED	1111-00	170,733,483	5,449,079
OCEANPORT BOROUGH BD OF ED	1112-00	34,461,622	1,032,464
RUMSON BOROUGH BD OF ED	1113-00	40,638,854	1,518,318
SEA GIRT BOROUGH BD OF ED	1114-00	9,306,402	296,244
SPRING LAKE BOROUGH BD OF ED	1115-00	12,712,066	330,285
BOONTON TOWN BD OF ED	1116-00	64,212,503	3,340,401
BUTLER BOROUGH BD OF ED	1117-00	54,691,811	1,452,449
CHATHAM BOROUGH BD OF ED	1118-00	89,091	(60,915)
DENVILLE TOWNSHIP BD OF ED	1119-00	57,298,821	2,391,879
DENVILLE TOWNSHIP BD OF ED	1119-01	13,874,802	890,162
DOVER TOWN BD OF ED	1120-00	109,406,011	4,689,508
FLORHAM PARK BOROUGH BD OF ED	1121-00	43,924,684	1,854,589
HARDING TOWNSHIP BD OF ED	1122-00	13,849,636	787,745
MADISON BOROUGH BD OF ED	1123-00	97,304,755	3,628,992
MOUNTAIN LAKES BOROUGH BD OF ED	1126-00	91,604,302	2,702,488
PARSIPPANY TROY HILLS BD OF ED	1127-00	320,675,500	11,095,785
ROCKAWAY BOROUGH BD OF ED	1128-00	22,700,045	868,505
ROCKAWAY TOWNSHIP BD OF ED	1129-00	133,650,948	3,796,622
WASHINGTON TOWNSHIP BD OF ED	1130-00	109,341,313	2,368,033
WHARTON BOROUGH BD OF ED	1131-00	31,010,482	1,164,475
MORRIS HILLS REGIONAL SCHOOL DISTRICT	1132-00	148,125,239	5,226,422
LAKEWOOD TWP BD OF ED	1133-00	199,040,758	8,422,407
LAVALLETTT BOROUGH BD OF ED	1134-00	8,544,756	384,142
OCEAN GATE BOROUGH BD OF ED	1136-00	6,268,330	182,269
POINT PLEASANT BORO BD OF ED	1137-00	118,651,490	3,610,399
POINT PLEASANT BEACH BOROUGH BD OF ED	1138-00	40,167,558	1,212,041
SEASIDE HEIGHTS BD OF ED	1139-00	10,887,710	480,660
SEASIDE PARK BOROUGH BD OF ED	1140-00	1,431,505	(105,525)
POMPTON LAKES BOROUGH BD OF ED	1141-00	70,270,279	2,831,966
SALEM CITY BD OF ED	1142-00	57,722,125	1,173,788
SOMERSET HILLS SCHOOL DISTRICT	1143-00	75,056,862	2,889,410
MANVILLE BOROUGH BD OF ED	1144-00	50,799,778	2,733,244
NORTH PLAINFIELD BOROUGH BD OF ED	1145-00	131,574,195	4,655,572
SOMERVILLE BOROUGH BD OF ED	1146-00	89,753,787	3,837,802
SUSSEX COUNTY VOC TECH SCHOOL	1147-00	34,853,115	664,443
BERKELEY HEIGHTS BD OF ED	1148-00	117,125,061	4,398,585
CLARK TOWNSHIP BD OF ED	1149-00	78,843,067	2,047,416
CRANFORD TOWNSHIP BD OF ED	1150-00	148,143,496	5,419,087
GARWOOD BOROUGH BD OF ED	1151-00	16,878,918	330,261
HILLISIDE TOWNSHIP BD OF ED	1152-00	109,316,264	4,533,700

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KENILWORTH BOROUGH BD OF ED	1153-00	\$ 51,369,298	2,820,233
LINDEN CITY BD OF ED	1154-00	256,938,498	11,630,369
MOUNTAINSIDE BOROUGH BD OF ED	1155-00	27,562,493	1,578,556
NEW PROVIDENCE BORO BD OF ED	1156-00	80,787,422	2,760,109
PLAINFIELD CITY BD OF ED	1157-00	270,794,689	10,236,018
ROSELLE BOROUGH BD OF ED	1158-00	83,386,237	2,477,051
ROSELLE PARK BOROUGH BD OF ED	1159-00	86,346,682	2,679,435
SPRINGFIELD TOWNSHIP BD OF ED	1160-00	77,110,226	2,832,543
UNION TOWNSHIP BD OF ED	1161-00	285,209,735	9,049,275
UNION CO REG HIGH SCH DIST 1	1162-00	1,924,400	(606,585)
WESTFIELD TOWN BD OF ED	1163-00	239,732,438	9,442,758
HACKETTSTOWN TOWN BD OF ED	1164-00	82,539,401	2,757,576
INDEPENDENCE TOWNSHIP BD OF ED	1165-00	-	(12,915)
PHILLIPSBURG TOWN BD OF ED	1166-00	189,088,227	6,598,349
WASHINGTON BORO BD OF ED	1167-00	23,039,551	721,846
BEVERLY CITY BD OF ED	1168-00	12,456,557	475,630
FAIRFIELD TOWNSHIP BD OF ED	1169-00	29,251,889	986,769
KEANSBURG BD OF ED	1170-00	86,251,897	2,153,070
MONMOUTH BEACH BOROUGH BD OF ED	1171-00	12,571,544	669,191
SPRING LAKE HEIGHTS BOROUGH BD	1172-00	16,591,532	877,815
ATLANTIC COUNTY AUDIO VISUAL A	1269-00	-	(602)
CAMDEN CO AUDIO VISUAL AIDS COMMISSION	1270-00	255,899	(10,147)
MIDDLESEX COUNTY AUDIO VIS AID	1275-00	-	(2,561)
MONMOUTH COUNTY AUDIO VIS AIDS	1276-00	80,580	(4,888)
CENTRAL REGIONAL H S DIST	1281-00	96,656,817	3,347,669
WATCHUNG HILLS REGIONAL HS DIS	1282-00	76,664,962	3,014,983
RUMSON-FAIR HAVEN REG BD OF ED	1283-00	40,839,052	1,660,245
ELIZABETH CITY BD OF ED	1287-00	991,719,115	46,144,258
SUMMIT BOARD OF EDUCATION	1288-00	147,406,750	6,220,548
CLIFTON CITY BOARD OF EDUCATION	1289-00	378,189,326	16,217,071
PASSAIC CITY BD OF ED	1290-00	543,408,835	22,780,626
TRENTON CITY BD OF ED	1291-00	459,371,506	6,270,945
KEARNY TOWN BD OF ED	1292-00	208,028,652	6,457,257
RED BANK BOROUGH BD OF ED	1293-00	50,360,699	2,842,049
LYNDHURST TOWNSHIP BD OF ED	1294-00	87,622,420	3,114,455
RIDGEFIELD PARK VILLAGE BD OF ED	1295-00	80,465,829	2,654,443
BLACK HORSE PIKE REG. SCH. DIS	1298-00	158,303,216	5,795,742
LENAPE REGIONAL HS DIST	1299-00	326,125,066	11,225,809
LAKELAND REGIONAL HIGH SCHOOL	1300-00	48,004,536	1,307,749
RIVER DELL REGIONAL BD OF ED	1301-00	64,000,035	2,434,996
SOUTHERN REGIONAL H S DISTRICT	1312-00	153,884,127	4,111,112
WEST MORRIS REGIONAL BD OF ED	1313-00	98,703,499	2,489,582
LOWER CAPE MAY REGIONAL SCHOOL	1314-00	79,557,811	1,165,058
SOUTH HUNTERDON REGIONAL BD OF ED	1317-00	5,477,215	(461,740)
GREATER EGG HARBOR REGIONAL	1318-00	148,710,148	4,387,834
DELAWARE VALLEY REGIONAL HS DIST	1321-00	41,912,922	930,349
MAINLAND REGIONAL HS DISTRICT	1330-00	68,182,543	2,049,119
MAINLAND REGIONAL HS DISTRICT	1330-60	-	(544)
PASSAIC COUNTY MANCHESTER REG	1331-00	26,748,547	1,013,057
STERLING REGIONAL HS DIST	1332-00	41,210,029	935,696

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MONMOUTH COUNTY REGIONAL HS	1333-00	\$ 61,655,573	1,797,142
WEST ESSEX REGIONAL SCHOOL DIS	1334-00	69,769,588	2,736,389
DELSEA REGIONAL SCHOOL DISTRICT	1340-00	84,201,366	2,233,569
NORTHERN BURLINGTON CO REG	1341-00	79,990,752	2,658,768
SALEM COUNTY VOC TECH SCHOOL	1342-00	15,976,453	803,381
CLEARVIEW REGIONAL HIGH SCHOOL DISTRICT	1343-00	93,778,686	2,337,633
OCEAN COUNTY VOC TECH H S DIST	1357-00	68,468,245	2,552,852
MONMOUTH COUNTY VOC SCHOOL DISTRICT	1360-00	102,363,787	3,609,061
UNION COUNTY VOC TECH SCHOOL	1362-00	38,436,778	2,224,309
WARREN COUNTY VOC TECH BD OF ED	1371-00	17,823,847	423,941
SOMERSET COUNTY VOC TECH SCHOOL DISTRICT	1374-00	36,031,835	1,044,205
SHORE REGIONAL H S DISTRICT	1386-00	32,248,750	921,708
HENRY HUDSON REG SCH DIST BD OF ED	1390-00	19,726,888	471,837
KINGSWAY REGIONAL SCHOOL DIST.	1395-00	80,385,360	3,860,501
NORTHERN HIGHLANDS REG HS BD OF ED	1399-00	52,215,193	2,041,727
BUENA REGIONAL SCHOOL DIST	1406-00	101,811,209	953,792
BURLINGTON COUNTY INST OF TECH	1411-00	79,769,557	2,088,878
TINTON FALLS BOROUGH BD OF ED	1417-00	66,515,086	2,732,016
WOODSTOWN-PIESGROVE REGIONAL	1418-00	73,742,108	1,603,707
ANDOVER REGIONAL BD OF ED	1419-00	25,436,364	212,524
PASSAIC COUNTY VOCATIONAL TECH	1420-00	150,567,034	6,600,541
GATEWAY REGIONAL HIGH SCH DIST	1423-00	56,151,560	1,383,795
UPPER FREEHOLD REGIONAL BD OF ED	1427-00	91,951,285	3,155,297
BORDENTOWN REGIONAL BD OF ED	1431-00	102,396,098	3,167,452
HIGH POINT REG HIGH SCH DIST	1433-00	56,181,153	974,276
MANALAPAN-ENGLISHTOWN REG BD OF ED	1435-00	225,568,224	7,619,763
MATAWAN-ABERDEEN REGIONAL HS DISTRICT	1438-00	169,484,346	5,435,967
ATLANTIC CAPE COMMUNITY COLLEGE	1441-00	75,849,686	2,591,039
ATLANTIC CAPE COMMUNITY COLLEGE	1441-70	-	(25,921)
OCEAN COUNTY COLLEGE	1444-00	73,630,096	3,386,497
OCEAN COUNTY COLLEGE PARTTIME	1444-70	-	(29,265)
SUSSEX WANTAGE REGIONAL SCHOOL	1445-00	69,612,200	1,287,995
EASTERN CAMDEN COUNTY REG SCHOOL	1447-00	84,632,542	2,717,704
MIDDLESEX COUNTY COLLEGE	1454-00	121,658,605	3,590,424
HOPEWELL VALLEY REG SCH DIST	1461-00	180,576,238	7,319,470
CUMBERLAND COUNTY COLLEGE	1468-00	32,492,701	991,249
CUMBERLAND COUNTY COLLEGE PART	1468-70	-	(1,435)
WARREN HILLS REGIONAL BD OF ED	1477-00	84,245,789	2,013,002
MERCER COUNTY COMMUNITY COLLEGE	1478-00	88,234,112	876,281
MERCER COUNTY COMMUNITY COLLEGE	1478-70	-	(107,489)
MORRIS COUNTY COLLEGE	1481-00	85,377,549	2,969,003
MORRIS COUNTY COLLEGE	1481-70	-	(13,787)
RARITAN VALL COMMUNITY COLLEGE	1482-00	64,453,230	2,884,502
RARITAN VALL COMMUNITY COLLEGE	1482-70	-	(24,995)
BERGEN COUNTY COMMUNITY COLLEGE	1486-00	135,581,329	4,536,200
BERGEN COUNTY COMMUNITY COLLEGE	1486-70	-	(39,682)
PRINCETON REGIONAL SCHOOL DIST	1487-00	179,011,600	7,605,113
CAMDEN COUNTY COMM COLLEGE	1490-00	106,618,476	3,330,170
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	\$ 101,903,834	(291,351)
ESSEX COUNTY COLLEGE	1495-70	-	(21,623)
ROWAN COLLEGE AT BURLINGTON CO	1496-00	57,172,008	162,289
ROWAN COLLEGE AT BURLINGTON CO	1496-70	-	(24,193)
ROWAN COLLEGE AT GLOUCESTER CO	1497-00	62,918,527	3,881,119
BROOKDALE COMMUNITY COLLEGE	1509-00	132,177,828	3,554,882
BROOKDALE COMMUNITY COLLEGE	1509-60	-	(33,076)
BROOKDALE COMMUNITY COLLEGE	1509-70	-	(45,684)
MERCER COUNTY VOC TECH SCHOOL	1512-00	24,586,955	378,015
CARLSTADT E RUTHERFORD REG BE	1515-00	21,906,128	926,895
TOMS RIVER SCHOOL DIST	1517-00	685,580,638	12,360,573
WESTWOOD REGIONAL BD OF ED	1521-00	101,920,991	4,695,785
WEST WINDSOR-PLAINSBORO REG SC	1529-00	358,203,838	13,057,957
NORTH WARREN REG HIGH SCHOOL	1531-00	37,243,489	255,308
CUMBERLAND COUNTY VO-TECH SCHOOL	1533-00	32,154,628	2,485,858
UNION COUNTY EDUCATIONAL SRV COMMISSION	1537-00	48,649,498	1,363,671
MORRIS COUNTY VOC TECH SCHOOL	1541-00	30,391,581	1,283,801
RED BANK REGIONAL HS DISTRICT	1543-00	54,803,956	2,036,856
PASSAIC COUNTY COMMUNITY COLLEGE	1548-00	58,032,164	5,089,629
HUDSON COUNTY SCHOOLS OF TECHNOLOGY	1584-00	102,772,315	3,949,959
LENAPE VALLEY REG HS DIST	1586-00	36,179,812	1,142,852
GLOUCESTER COUNTY VOC BD OF ED	1592-00	50,835,864	2,480,580
MORRIS SCHOOL DISTRICT	1602-00	234,481,463	9,080,935
KITTATINNY REGIONAL H S	1605-00	48,715,663	1,317,621
BERGEN COUNTY SPEC SER SCH DIST	1611-00	210,808,795	9,253,453
SALEM COUNTY COMMUNITY COLLEGE	1613-00	10,492,347	54,960
BURLINGTON COUNTY AUD VIS AIDS	1614-00	601,611	(66,331)
OCEAN COUNTY AUDIO VISUAL AIDS	1615-00	-	(52,119)
WALLKILL VALLEY REG. HS BD OF ED	1622-00	31,181,949	650,619
BURLINGTON CO BD OF SPCL SRVCS	1624-00	124,784,922	3,094,957
MORRIS COUNTY EDUCATIONAL SERV	1626-00	18,661,832	(39,615)
CAPE MAY COUNTY SPEC SERV SCHOOL	1643-00	46,586,385	59,717
HUDSON COUNTY COMMUNITY COLLEGE	1656-00	53,235,265	2,809,142
CUMBERLAND REGIONAL SCHOOL DIS	1668-00	51,355,519	1,163,687
PINELANDS REGIONAL SCHOOL DIST	1672-00	84,819,495	2,539,124
MIDDLESEX COUNTY EDUCATIONAL SERV COMM	1699-00	80,489,975	3,513,466
EDUCATIONAL INFO & RESOURCE CE	1704-00	4,915,278	(800,996)
MERCER COUNTY SPECIAL SERV SCHOOL	1708-00	119,776,160	1,670,679
GLOUCESTER COUNTY SPEC SERV SCHOOL	1721-00	108,380,585	3,806,879
SOMERSET COUNTY EDUCATIONAL SERV COMM	1722-00	15,229,078	(132,258)
SUSSEX COUNTY EDUCATIONAL SERV COMM BD OF ED	1724-00	5,204,701	(22,214)
ESSEX CO EDUCATIONAL SERV COMM	1725-00	37,733,702	(523,775)
CAMDEN CO ED SERVICE COMM	1726-00	23,519,547	1,342,407
MONMOUTH-OCEAN EDUCATIONAL SERV COMM	1736-00	31,131,208	1,247,162
HUNTERDON COUNTY EDUCATIONAL SERV COMM	1738-00	23,808,381	495,825
WARREN COUNTY COMM COLLEGE	1751-00	11,004,554	833,261
SUSSEX COUNTY COMMUNITY COLLEGE	1754-00	22,020,950	962,835
SUSSEX COUNTY COMMUNITY COLLEGE	1754-70	-	(6,641)
OCEAN COUNTY N SHORE JNT COMM	1758-00	71,384	(6,414)
UNION COUNTY COLLEGE	1761-00	75,670,563	4,188,208

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UNION COUNTY COLLEGE	1761-70	\$ -	(44,041)
CHATHAMS SCHOOL DISTRICT	1792-00	28,257,678	(10,635,993)
MORRIS-UNION JOINTURE COMM	1806-00	56,177,985	2,457,125
ATLANTIC COUNTY SPEC SERV SCHOOL	1829-00	87,178,973	246,248
WARREN COUNTY SPEC SERVICES SCHOOL	1839-00	3,602,900	(486,653)
SALEM COUNTY SPECIAL SERV SCHOOL	1840-00	27,126,793	1,603,015
PASSAIC COUNTY EDUCATIONAL SRV COMM	1848-00	12,917,221	1,358,221
HUNTERDON COUNTY VOC TECH SCHOOL	1852-00	9,143,927	451,425
GREAT MEADOWS REGIONAL BD OF ED	1854-00	32,052,744	658,769
LEAP ACADEMY CHARTER SCHOOL	1873-00	19,846,671	1,979,975
PRINCETON CHARTER SCHOOL	1874-00	6,726,880	613,060
NORTH STAR ACADEMY CHARTER SCHOOL	1878-00	38,433,909	7,468,329
ROBERT TREAT ACADEMY CHARTER SCHOOL	1881-00	13,663,990	1,226,367
ELYSIAN CHARTER SCHOOL OF HOBOKEN	1882-00	6,383,216	385,093
LEARNING COMMUNITY CHARTER SCHOOL	1883-00	7,472,619	715,376
SOARING HEIGHTS CHARTER SCHOOL	1884-00	4,391,988	311,893
TRENTON COMMUNITY CHARTER SCHOOL	1886-00	549,612	(60,980)
SUSSEX COUNTY CHARTER SCHOOL	1889-00	5,634,582	447,234
INTERNATIONAL CHARTER SCHOOL	1892-00	3,561,726	242,694
GREATER BRUNSWICK CHARTER SCHOOL	1894-00	6,930,391	569,150
PLEASAN TECH ACADEMY CHARTER SCHOOL	1895-00	248,774	(38,227)
EMILY FISHER CHARTER SCHOOL OF ADVANCED STUDIES	1896-00	318,135	3,418
ACADEMY CHARTER HIGH SCHOOL	1897-00	7,128,068	638,191
CHARTER TECH SCHOOL	1898-00	8,622,681	687,329
HOBOKEN CHARTER SCHOOL	1899-00	4,488,274	497,754
GRANVILLE CHARTER SCHOOL	1901-00	232,231	(10,298)
EAST ORANGE COMM CHARTER SCHOOL	1905-00	8,524,584	239,744
CLASSICAL ACADEMY CHARTER SCHOOL	1908-00	1,652,773	194,610
RED BANK CHARTER SCHOOL	1911-00	4,224,892	390,105
JERSEY CITY GOLDEN DOOR CHARTER	1913-00	9,037,674	982,321
CAMDEN'S PROMISE CHARTER SCHOOL	1914-00	38,199,552	5,169,359
TEANECK COMMUNITY CHARTER SCHOOL	1917-00	7,220,734	700,133
QUEEN CITY ACADEMY CHARTER SCHOOL	1920-00	1,967,061	111,481
VILLAGE CHARTER SCHOOL	1921-00	5,632,706	563,862
JERSEY CITY COMMUNITY CHARTER	1922-00	10,368,990	945,029
GRAY CHARTER SCHOOL	1925-00	5,608,092	464,980
PACE CHARTER SCHOOL OF HAMILTON	1926-00	6,100,139	812,605
OCEANSIDE CHARTER SCHOOL	1927-00	155,486	(45,874)
ENGLEWOOD ON THE PALISADES CHARTER	2005-00	6,027,891	455,783
DISCOVERY CHARTER SCHOOL	2011-00	1,166,720	174,192
MARION P THOMAS CHARTER SCHOOL	2015-00	18,993,779	2,503,423
MARIA L VARISCO ROGERS CHARTER	8004-00	9,456,303	869,945
BAYSHORE JOINTURE COMMISSION	8009-00	6,160,510	800,561
SOUTH BERGEN JOINTURE COMMISSION	8017-00	42,597,811	2,506,689
NEWARK CHARTER SCHOOL	8020-00	-	(6,097)
FREEDOM ACADEMY CHARTER SCHOOL	8021-00	5,422,822	863,839
HOPE ACADEMY CHARTER SCHOOL	8026-00	4,927,879	486,751
D.U.E. SEASON CHARTER SCHOOL	8027-00	-	(194,106)
UNITY CHARTER SCHOOL	8030-00	3,810,907	515,665
CENTRAL JERSEY ARTS CHARTER SCHOOL	8034-00	-	(61)

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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	\$ -	44,351
UNION COUNTY TEAMS CHARTER SCHOOL	8039-00	2,700,950	178,902
CAMDEN ACADEMY CHARTER SCHOOL	8043-00	-	(109,680)
ECO CHARTER SCHOOL	8051-00	199,157	(53,618)
LADY LIBERTY CHARTER SCHOOL	8055-00	309,923	(627,941)
LIBERTY ACADEMY CHARTER SCHOOL	8057-00	-	(49,648)
NEW HORIZON COMMUNITY CHARTER	8059-00	5,572,669	460,094
PATERSON CHART SCHOOL URBAN LE	8065-00	-	(1,272)
PATERSON CHART SCHOOL SCIENCE	8066-00	16,913,622	2,677,499
RIDGE AND VALLEY CHARTER SCHOOL	8070-00	4,523,240	429,630
SCHOMBURG CHARTER SCHOOL	8071-00	129,101	(5,422)
TEAM ACADEMY CHARTER SCHOOL	8075-00	48,431,433	10,252,409
CENTRAL JERSEY CHARTER PREP SCHOOL	8083-00	7,914,457	2,058,290
UNIVERSITY ACADEMY CHARTER HS	8085-00	7,177,230	576,988
FOUNDATION ACADEMY CHARTER SCHOOL	8086-00	10,115,341	1,694,184
BERGEN ARTS & SCIENCE CHARTER	8091-00	9,482,407	1,580,429
GALLOWAY COMMUNITY CHARTER SCHOOL	8092-00	216,739	(119,698)
CAPITAL PREP CHARTER H S	8093-00	-	(1,271)
CAPITAL PREPARATORY CHARTER HIGH SCHOOL	8094-00	129,101	(28,590)
PRIDE ACADEMY CHARTER SCHOOL	8095-00	4,254,124	524,145
CAMDEN'S PRIDE CHARTER SCHOOL	8097-00	-	(49,503)
NEWARK EDUCATORS' COMM CHARTER	8100-00	2,966,935	348,541
PAUL ROBESON CHARTER SCHOOL	8101-00	3,987,398	673,294
ETHICAL COMM CHARTER SCHOOL - J.C.	8102-00	3,268,966	488,639
INSTITUTE FOR EXCELLENCE CHARTER SCHOOL	8103-00	-	(67,873)
RIVERBANK CHARTER SCHOOL OF EXCELLENCE	8106-00	2,544,505	301,677
VINELAND PUBLIC CHARTER SCHOOL	8107-00	3,172,760	428,401
COMMUNITY CH SCHOOL OF PATTERS	8109-00	7,046,995	1,010,177
RENAISSANCE REGIONAL LEADERSHIP CHARTER SCHOOL	8111-00	-	(32,021)
HOBOKEN DUAL LANGUAGE CH SCHOOL	8112-00	3,833,921	610,054
BARACK OBAMA GREEN CHARTER H.S	8113-00	2,307,142	472,844
ACADEMY FOR URBAN LEADERSHIP	8114-00	4,335,680	736,768
HATIKVAH INTERNAT'L ACAD CHART	8115-00	5,327,224	953,264
NEWARK LEGACY CHARTER SCHOOL	8118-00	-	(652,300)
M.E.T.S. CHARTER SCHOOL	8120-00	-	(503,034)
GREAT OAKS CHARTER SCHOOL	8121-00	15,156,743	4,181,431
PEOPLES PREPARATORY CHARTER SCHOOL	8122-00	3,553,156	676,855
DR LENA EDWARDS ACAD CHTR SCHL	8123-00	4,443,153	554,372
ROSEVILLE COMMUNITY CHARTER SCHOOL	8124-00	4,674,746	770,898
THE KINGDOM CH SCHOOL OF LEADER	8125-00	-	(108,081)
MILLVILLE PUBLIC CHARTER SCHOOL	8126-00	2,828,212	448,538
VISIONS ACADEMY CHARTER HIGH SCHOOL	8127-00	-	(36,454)
JOHN P HOLLAND CHARTER SCHOOL	8128-00	7,689,077	1,153,517
PASSAIC ARTS & SCIENCE CHTR SCHOOL	8129-00	12,822,976	2,831,315
KNOWLEDGE A TO Z CHARTER SCHOO	8151-00	-	(235,936)
THOMAS EDISON ENERGY-SMART CHARTER	8152-00	5,179,959	979,928
NEWARK PREP CHARTER SCHOOL	8153-00	-	(320,307)
BELOVED COMMUNITY CHARTER SCHL	8154-00	10,442,062	2,415,855
BENJAMIN BANNEKER PREP CH SCHOOL	8155-00	3,211,042	786,581
MERIT PREP CHARTER SCHOOL NEWARK	8158-00	-	(90,613)
PAULO FREIRE CHARTER SCHOOL	8160-00	-	(132,817)

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As of and for year ended June 30, 2024

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	\$ 2,733,971	454,084
PHILIP'S ACADEMY CHARTER SCHOOL	8162-00	6,373,326	1,268,422
PATERSON ARTS & SCIENCE CHARTER SCHOOL	8163-00	6,443,553	1,422,886
CAMDEN COMMUNITY CHARTER SCHOOL	8164-00	179,681	(443,174)
SOUTH HUNTERDON REGIONAL SCHOOL	8165-00	38,195,975	3,197,728
HOPE COMMUNITY CHARTER SCHOOL	8166-00	1,869,963	292,287
COMPASS ACADEMY CHARTER SCHOOL	8167-00	1,883,134	240,527
JERSEY CITY GLOBAL CHARTER SCHOOL	8168-00	2,605,774	670,316
TRENTON STEM TO CIVICS CHARTER	8173-00	3,816,022	732,763
LINK COMMUNITY CHARTER SCHOOL	8174-00	3,566,271	593,838
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	3,594,858	846,226
COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL	8181-00	8,056,549	2,074,449
INTERN.ACAD OF ATLANT.CITY C/S	8182-00	3,816,066	924,202
BRIDGETON PUBLIC CHARTER SCHOOL	8183-00	763,560	238,536
EMPOWERMENT ACADEMY C/S INC.	8185-00	8,083,912	2,151,443
CRESTHAVEN ACADEMY CHARTER SCHO	8186-00	3,176,302	954,205
HUDSON ARTS & SCIENCES C/S	8187-00	4,252,406	1,266,815
PHILIPS ACADEMY C/S OF PATERSON	8188-00	4,632,374	1,175,540
COLLEGE ACHIEVE PATERSON C/S	8191-00	10,287,490	2,317,771
LEAD CHARTER SCHOOL	8192-00	1,283,146	363,812
COLLEGE ACHIEVE GREAT ASBURY (CHARTER SCHOOL)	8193-00	3,903,600	1,086,686
OCEAN ACADEMY CHARTER SCHOOL	8194-00	2,784,877	879,279
ACHIEVE COMMUNITY CHARTER SCHOOL	8195-00	3,232,354	841,880
ACHIEVERS EARLY COLLEGE PREP.	8196-00	1,395,525	557,625
KIPP COOPER NORCROSS ACADEMY	8198-00	14,356,538	4,023,132
MASTERY SCHOOLS OF CAMDEN	8199-00	25,058,663	6,110,881
CAMDEN PREP	8200-00	5,150,776	1,874,577
CREATIVITY COLABORATORY C/S	8201-00	1,224,270	327,378
MIDDLESEX COUNTY STEM C/S	8203-00	1,734,434	626,349
PENSIONERS GROUP	9975-00	-	(64,593)
TOTAL		\$ 59,650,630,530	1,999,742,665

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, 2024

(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.