



STATE OF NEW JERSEY

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

June 30, 2017 and 2016

(With Independent Auditors' Report Thereon)

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KPMG LLP
New Jersey Headquarters
51 John F. Kennedy Parkway
Short Hills, NJ 07078-2702

Independent Auditors' Report

The Treasurer
State of New Jersey:

We have audited the accompanying Schedule of State of New Jersey's Total Nonemployer OPEB Liability (the Schedule) of the State Health Benefit Local Education Retired Employees Plan as of June 30, 2017 and 2016, 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 audits. We conducted our audits 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 opinions.

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, 2017 and 2016 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 8 through 19 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 15, 2019

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

June 30, 2017 and 2016

Nonemployer	2017	2016
Nonemployer - State of New Jersey	\$ 53,639,841,858	57,831,784,184
Total	\$ 53,639,841,858	57,831,784,184

See accompanying independent auditors' report and notes to schedule of State of New Jersey's Total Nonemployer OPEB Liability for the State Health Benefits Local Education Retired Employees Plan.

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

June 30, 2017 and 2016

(1) General Information about the OPEB Plan

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

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

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

(2) Basis of Presentation

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

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

June 30, 2017 and 2016

(3) Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017. The total nonemployer OPEB liability as of June 30, 2016 was determined by an actuarial valuation as of June 30, 2016. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

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

Preretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2014 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 – June 30, 2015, July 1, 2010 – June 30, 2013, and July 1, 2011 – June 30, 2014 for TPAF, PFRS and PERS, respectively.

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

June 30, 2017 and 2016

(a) Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.9% and decreases to a 5.0% long-term trend rate after nine years. For self-insured post-65 PPO medical benefits, the trend rate is 4.5%. For health maintenance organization (HMO) medical benefits, the trend rate is initially 5.9% and decreases to a 5.0% long-term trend rate after nine years. For prescription drug benefits, the initial trend rate is 10.5% decreasing to a 5.0% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

(b) Discount rate

The discount rate for June 30, 2017 and 2016 was 3.58% and 2.85%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

(c) Sensitivity of Total Nonemployer OPEB Liability to changes in the discount rate:

The following presents the total nonemployer OPEB liability as of June 30, 2017 and 2016, 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:

June 30, 2017			
	At 1% decrease (2.58%)	At discount rate (3.58%)	At 1% increase (4.58%)
\$	63,674,362,200	53,639,841,858	45,680,364,953
June 30, 2016			
	At 1% decrease (1.85%)	At discount rate (2.85%)	At 1% increase (3.85%)
\$	69,283,705,084	57,831,784,184	48,817,654,566

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

June 30, 2017 and 2016

(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, 2017 and 2016, respectively, 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:

June 30, 2017			
	1% decrease	Healthcare cost trend rate	1% increase
\$	44,113,584,560	53,639,841,858	66,290,599,457

June 30, 2016			
	1% decrease	Healthcare cost trend rate	1% increase
\$	47,452,589,164	57,831,784,184	71,707,778,970

STATE OF NEW JERSEY

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

As of and for years ended June 30, 2017 and 2016

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer		Employer other postemployment benefits expense and related revenue	
		2017	2016	2017	2016
FRANKLIN TWP BD OF ED	0110-00	\$ 255,146,733	273,858,667	17,492,628	22,161,465
BERKELEY TWP BD OF ED	0111-00	87,314,074	94,227,716	5,303,804	7,152,966
HAMMONTON TOWN BD OF ED	0112-00	113,791,413	123,013,047	7,130,162	9,485,120
SOUTH BRUNSWICK TWP BD OF ED	0113-00	282,397,683	303,831,804	18,422,179	23,916,817
HAWTHORNE BOROUGH BD OF ED	0114-00	40,088,965	43,812,943	1,678,596	2,807,750
HAWTHORNE BORO BOE PARAPROFESSIONALS	0114-01	39,964,718	42,549,588	3,434,917	3,921,231
MENDHAM BOROUGH BD OF ED	0115-00	22,059,328	23,893,580	1,298,915	1,780,672
WEST DEPTFOD TWP BD OF ED	0117-00	118,813,265	128,820,087	6,456,559	9,242,915
BELVIDERE TOWN BD OF ED	0120-00	33,070,928	35,858,491	1,988,164	2,712,177
MOUNT OLIVE TWP BD OF ED	0123-00	181,332,808	195,903,168	10,544,768	14,541,991
PARAMUS BD OF ED	0124-00	156,598,956	169,018,581	9,492,462	12,800,359
SOMERS POINT CITY BD OF ED	0126-00	45,391,716	49,173,103	2,601,102	3,623,473
MIDDLETOWN TOWNSHIP BD OF ED	0127-00	362,702,295	392,039,612	20,777,762	28,846,930
NEWTON TOWN BD OF ED	0129-00	70,541,529	76,260,442	3,997,797	5,589,174
JAMESBURG BOROUGH BD OF ED	0130-00	16,955,813	18,275,666	1,035,142	1,388,550
PLEASANTVILLE CITY BD OF ED	0145-00	150,366,524	161,477,730	10,107,854	12,962,281
WALL TOWNSHIP BD OF ED	0146-00	174,013,289	188,046,247	10,944,396	14,537,790
DEERFIELD TWP BD OF ED	0147-00	16,003,433	17,402,311	861,679	1,242,018
AVALON BOROUGH BD OF ED	0148-00	8,377,719	9,129,250	370,817	597,797
FLEMINGTON-RARITAN BORO BD OF ED	0149-00	112,589,855	121,565,111	7,139,539	9,421,916
PATERSON CITY BD OF ED	0151-00	965,137,498	1,040,696,640	59,538,567	79,643,206
HOLLAND TOWNSHIP BD OF ED	0152-00	27,014,392	29,146,100	1,589,085	2,178,846
WINSLOW TOWNSHIP BD OF ED	0153-00	222,181,953	241,252,867	11,736,920	17,082,718
MIDDLE TOWNSHIP BD OF ED	0154-00	117,812,907	127,785,970	6,148,695	8,994,558
MIDDLE TOWNSHIP BD OF ED-NONTEACHING	0154-01	437,140	479,254	7,060	22,593
HALEDON BOROUGH BD OF ED	0155-00	31,486,293	33,740,950	2,349,211	2,859,033
LITTLE FERRY BOROUGH BD OF ED	0156-00	29,396,310	31,565,717	1,900,495	2,467,957
MANSFIELD TOWNSHIP BD OF ED	0157-00	25,238,515	27,405,980	1,551,413	2,096,863
PASSAIC COUNTY REGIONAL HS BD	0158-00	32,360,787	34,960,825	1,970,070	2,651,953
PASSAIC COUNTY REG HS BOE NONTEACHERS	0158-01	11,523,987	12,377,908	578,154	850,440
HOWELL TOWNSHIP BD OF ED	0159-00	279,890,338	302,581,168	15,941,307	22,203,440
DELANCO TOWNSHIP BD OF ED	0163-00	16,584,411	17,942,349	898,509	1,283,010
EVESHAM TWP BD OF ED	0165-00	203,375,606	219,473,301	12,047,034	16,435,405
LOWER CAMDEN COUNTY REG HS	0168-00	20,169,936	22,244,695	313,587	1,048,664
RANCOCAS VALLEY REGIONAL HS	0169-00	63,998,213	69,241,608	3,857,250	5,227,282
MOUNT HOLLY TOWNSHIP BD OF ED	0170-00	50,570,621	54,975,583	2,657,450	3,876,299
FRANKLIN BOROUGH BD OF ED	0173-00	22,819,919	24,719,942	1,240,757	1,772,031
FRANKLIN BOROUGH BD OF ED CUSTODIANS	0173-01	1,473,376	1,620,578	45,595	92,638
BARRINGTON BOROUGH BD OF ED	0179-00	22,881,868	24,728,976	1,389,318	1,873,592
HADDONFIELD BOROUGH BD OF ED	0181-00	79,965,632	86,435,423	4,672,892	6,422,742
EAST RUTHERFORD BORO BD OF ED	0185-00	29,107,343	31,392,678	1,794,609	2,398,544
MAYWOOD BOROUGH BD OF ED	0186-00	25,898,021	27,874,243	1,695,096	2,203,009
PROSPECT PARK BOROUGH BD OF ED	0189-00	23,986,058	25,744,881	1,708,908	2,133,009
METUCHEN BORO BD OF ED	0190-00	74,040,564	79,926,751	4,399,826	5,988,802
STAFFORD TOWNSHIP BD OF ED	0191-00	95,643,261	102,932,448	6,062,864	8,001,213
WANAQUE BOROUGH BD OF ED	0192-00	31,925,271	34,272,596	2,175,861	2,762,333
BRICK TWP BD OF ED	0193-00	395,286,390	427,497,342	22,843,516	31,645,993
AUDUBON BOROUGH BD OF ED	0196-00	63,286,990	68,287,716	3,607,431	5,002,945
NEWARK PUBLIC SCHOOLS	0197-00	129,029,054	135,913,491	13,065,992	13,994,444
NEWARK CITY BD OF ED	0197-03	1,638,447,121	1,782,776,155	79,753,530	121,589,722
RIVERSIDE TOWNSHIP BD OF ED	0198-00	50,943,069	54,951,050	3,006,037	4,104,615
ATLANTIC HIGHLANDS BOROUGH BD OF ED	0199-00	14,267,278	15,531,486	832,723	1,158,011
WEST LONG BRANCH BOROUGH BD OF ED	0202-00	23,380,626	25,205,023	1,409,152	1,902,367
WAYNE TOWNSHIP BD OF ED	0203-00	299,702,215	322,837,907	18,981,706	25,035,694
LEONIA BOROUGH BD OF ED	0223-00	60,119,124	64,509,007	4,130,218	5,224,002
GLASSBORO BOROUGH BD OF ED	0224-00	101,884,684	110,137,551	5,555,951	7,912,263
MARGATE CITY BD OF ED	0225-00	27,726,073	30,025,335	1,498,375	2,149,981
RUNNEMEDE BOROUGH BD OF ED	0226-00	39,594,591	42,969,433	2,249,481	3,149,445
TEWKSBURY TOWNSHIP BD OF ED	0227-00	27,086,117	29,199,802	1,630,601	2,204,787
OAKLYN BOROUGH BD OF ED	0228-00	18,484,960	20,151,654	861,008	1,347,579
HOLMDEL TOWNSHIP BD OF ED	0229-00	115,969,509	124,961,251	6,994,041	9,441,296
HO HO KUS BOROUGH BD OF ED	0230-00	18,503,577	19,852,258	1,178,564	1,542,206
VINELAND CITY BD OF ED	0231-00	507,795,278	550,798,384	28,439,594	40,154,114
LINCOLN PARK BOROUGH BD OF ED	0232-00	33,221,956	35,950,513	1,947,797	2,673,854
MERCHANTVILLE BOROUGH BD OF ED	0233-00	13,186,397	14,256,829	715,756	1,023,397
NORTH CALDWELL TOWNSHIP BD OF ED	0234-00	23,230,752	25,023,202	1,630,079	2,051,560
WEST NEW YORK TOWN BD OF ED	0235-00	236,341,798	253,969,978	16,528,644	20,779,934
UNION CITY BD OF ED	0236-00	370,589,914	399,039,646	24,053,858	31,369,677

STATE OF NEW JERSEY

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

As of and for years ended June 30, 2017 and 2016

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer		Employer other postemployment benefits expense and related revenue	
		2017	2016	2017	2016
MIDLAND PARK BOROUGH BD OF ED	0237-00	\$ 43,145,237	46,476,017	2,725,529	3,593,648
OCEAN CITY BD OF ED	0238-00	106,770,830	116,122,206	5,238,121	7,940,388
RAHWAY CITY BD OF ED	0239-00	128,041,253	137,742,100	8,040,839	10,621,735
RAHWAY CITY BD OF ED TEACHERS	0239-01	1,057,028	1,183,032	14,836	55,771
JEFFERSON TOWNSHIP BD OF ED	0240-00	135,937,783	146,513,564	8,030,154	10,950,559
SCOTCH PLAINS FANWOOD BD OF ED	0241-00	180,459,049	194,633,996	11,480,706	15,119,049
WASHINGTON TOWNSHIP BD OF ED	0242-00	380,290,467	411,085,077	20,305,689	29,211,214
BLOOMINGDALE BOROUGH BD OF ED	0243-00	23,295,907	25,215,781	1,265,304	1,809,297
WEEHAWKEN TOWNSHIP BD OF ED	0244-00	45,333,148	48,476,668	2,899,580	3,763,227
RIVERTON BOROUGH BD OF ED	0252-00	12,105,711	13,077,541	701,794	965,858
MOORESTOWN TOWNSHIP BD OF ED	0264-00	144,438,566	155,184,913	9,395,946	12,191,512
MOORESTOWN TOWNSHIP BD OF ED	0264-01	4,986,204	5,620,807	66,261	264,977
PEMBERTON TOWNSHIP BD OF ED	0265-00	302,739,653	327,632,018	16,196,641	23,330,871
WALLINGTON BOROUGH BD OF ED	0266-00	36,522,442	39,407,417	2,225,806	2,988,337
MAPLE SHADE TOWNSHIP BD OF ED	0267-00	85,501,908	92,466,837	4,977,799	6,865,627
LINDENWOLD BOROUGH BD OF ED	0268-00	95,157,754	102,856,747	5,980,698	7,941,033
CHERRY HILL TOWNSHIP BD OF ED	0269-00	437,828,147	473,172,376	25,114,875	34,890,901
NETCONG BOROUGH BD OF ED	0270-00	10,956,210	11,866,799	602,085	855,582
MANTUA TOWNSHIP BD OF ED	0271-00	55,117,258	59,375,138	3,438,293	4,564,279
BERLIN BOROUGH BD OF ED	0272-00	31,309,205	34,008,139	1,776,744	2,493,864
BOUND BROOK BOROUGH BD OF ED	0273-00	46,536,229	49,880,702	3,596,135	4,315,976
PERTH AMBOY CITY BD OF ED	0275-00	376,471,386	405,386,960	25,564,040	32,631,009
HAMBURG BOROUGH BD OF ED	0285-00	13,432,315	14,513,410	728,818	1,038,926
OAKLAND BOROUGH BD OF ED	0289-00	61,896,299	66,896,095	3,610,226	4,967,665
HIGHLAND PARK BOROUGH BD OF ED	0291-00	60,082,851	64,855,177	3,874,582	5,075,526
HIGHLAND PARK BOROUGH BD OF ED	0291-01	196,228	215,169	3,166	10,144
JACKSON TOWNSHIP BD OF ED	0292-00	345,955,079	373,341,225	21,015,790	28,346,961
ELK TWP BD OF ED	0293-00	15,296,774	16,662,133	827,979	1,193,992
GLEN ROCK BOROUGH BD OF ED	0295-00	73,603,599	79,253,735	4,636,942	6,119,022
HOPEWELL TOWNSHIP BD OF ED	0297-00	22,334,549	24,287,709	1,077,383	1,648,197
ALPINE BOROUGH BD OF ED	0298-00	8,446,179	9,066,688	552,895	716,090
CAMDEN CITY BD OF ED	0299-00	704,472,064	765,904,141	33,226,737	51,496,139
MORRIS PLAINS BOROUGH BD OF ED	0303-00	23,206,220	25,108,088	1,420,731	1,910,262
WYCKOFF TOWNSHIP BD OF ED	0304-00	68,816,624	73,993,557	4,527,746	5,852,635
CRESSKILL BOROUGH BD OF ED	0305-00	51,482,993	55,460,991	3,564,852	4,508,075
EAST WINDSOR REG SCHOOL DIST	0306-00	190,341,937	206,215,591	10,525,753	14,907,949
HASBROUCK HEIGHTS BORO BD OF ED	0307-00	53,161,318	57,105,712	3,532,780	4,536,249
NORTH HALEDON BOROUGH BD OF ED	0308-00	21,122,649	22,893,167	1,288,246	1,734,460
DUNELLEN BOROUGH BD OF ED	0310-00	34,000,620	36,380,960	2,429,383	3,006,824
OGDENSBURG BOROUGH BD OF ED	0311-00	11,948,773	12,953,273	628,237	916,534
WESTVILLE BOROUGH BD OF ED	0312-00	16,906,803	18,366,335	945,595	1,336,429
RIVER VALE TOWNSHIP BD OF ED	0313-00	41,561,810	44,880,745	2,490,219	3,381,878
OCEAN TOWNSHIP BD OF ED	0315-00	178,118,695	192,502,404	9,968,639	14,008,137
EDGEWATER BOROUGH BD OF ED	0316-00	17,673,546	18,877,298	1,522,202	1,742,266
MONROE TOWNSHIP BD OF ED	0317-00	179,531,017	193,694,204	11,708,466	15,251,344
SOUTH RIVER BOROUGH BD OF ED	0318-00	63,626,946	68,739,513	3,856,730	5,206,263
LONGPORT BOROUGH BD OF ED	0322-00	55,204	42,114	22,057	16,507
BRIDGEWATER RARITAN BD OF ED	0324-00	311,843,904	336,577,334	19,854,677	26,162,487
SPOTSWOOD BOROUGH BD OF ED	0325-00	56,276,415	60,725,890	3,486,646	4,651,515
CLAYTON BOROUGH BD OF ED	0326-00	46,521,379	50,260,775	2,917,080	3,878,900
PENNSVILLE TOWNSHIP BD OF ED	0327-00	87,644,212	95,174,868	4,844,549	6,878,389
LONG BEACH ISLAND BD OF ED	0330-00	18,435,828	19,960,615	864,923	1,334,509
UPPER DEERFIELD TWP BD OF ED	0332-00	42,822,121	46,434,553	2,474,642	3,433,873
CLIFFSIDE PARK BORO BD OF ED	0334-00	80,580,769	86,643,885	5,244,867	6,810,037
FLORENCE TOWNSHIP BD OF ED	0335-00	64,153,225	69,660,342	3,473,224	4,989,628
LONG HILL TOWNSHIP BD OF ED	0338-00	32,085,439	34,671,805	1,829,099	2,544,713
HARRISON TOWNSHIP BD OF ED	0341-00	43,144,768	46,480,796	3,170,054	3,917,006
VERNON TOWNSHIP BD OF ED	0347-00	168,299,094	182,402,145	8,446,293	12,599,310
CORBIN CITY BD OF ED	0568-00	91,437	106,558	893	5,023
EGG HARBOR TOWNSHIP BD OF ED	0569-00	281,709,974	303,957,290	18,933,477	24,364,033
ESTELL MANOR CITY BD OF ED	0570-00	9,304,266	10,158,543	425,516	674,714
FOLSOM BOROUGH BD OF ED	0571-00	15,729,493	17,011,765	1,037,907	1,347,099
GALLOWAY TOWNSHIP BD OF ED	0572-00	135,944,408	146,726,108	8,074,422	11,005,553
HAMILTON TOWNSHIP BD OF ED	0573-00	107,888,809	116,405,410	6,907,721	9,078,886
LINWOOD CITY BD OF ED	0574-00	38,670,539	41,871,109	2,224,676	3,091,523
MULLICA TOWNSHIP BD OF ED	0575-00	32,886,598	35,571,966	1,800,480	2,557,367
PORT REPUBLIC CITY BD OF ED	0576-00	7,234,347	7,872,828	317,321	512,209
WEYMOUTH TOWNSHIP BD OF ED	0577-00	8,565,443	9,296,355	437,097	651,207

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As of and for years ended June 30, 2017 and 2016

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer		Employer other postemployment benefits expense and related revenue	
		2017	2016	2017	2016
ALLENDALE BOROUGH BD OF ED	0578-00	\$ 30,140,836	32,525,665	1,823,803	2,466,875
CARLSTADT BOROUGH BD OF ED	0579-00	19,778,768	21,351,547	1,190,027	1,610,366
CLOSTER BOROUGH BD OF ED	0580-00	33,879,696	36,356,627	2,167,306	2,830,788
DEMAREST BOROUGH BD OF ED	0581-00	24,711,493	26,589,057	1,662,424	2,125,288
EMERSON BOROUGH BD OF ED	0582-00	37,805,627	40,759,090	2,435,539	3,192,227
ENGLEWOOD CLIFFS BORO BD OF ED	0583-00	23,378,638	25,191,464	1,481,835	1,951,108
FRANKLIN LAKES BORO BD OF ED	0584-00	52,374,501	56,379,897	3,650,385	4,594,421
HARRINGTON PARK BORO BD OF ED	0585-00	21,278,296	22,887,768	1,550,981	1,920,752
HAWORTH BOROUGH BD OF ED	0586-00	16,117,823	17,312,910	1,066,774	1,375,482
MAHWAH TOWNSHIP BD OF ED	0587-00	112,369,283	121,493,454	6,695,746	9,124,266
MONTVALE BOROUGH BD OF ED	0588-00	34,033,578	36,786,422	2,024,136	2,761,035
MOONACHIE BOROUGH BD OF ED	0589-00	12,247,282	13,232,827	710,875	980,809
NORTHERN VALLEY REGIONAL HS BOE	0590-00	97,981,963	105,650,403	6,274,677	8,233,779
NORTHERN VALLEY REGIONAL HS BOE	0590-01	20,393,786	21,494,141	2,148,088	2,270,221
NORTHVALE BOROUGH BD OF ED	0591-00	17,776,614	19,237,473	1,104,905	1,473,994
NORWOOD BOROUGH BD OF ED	0592-00	19,614,574	21,208,668	1,112,972	1,553,731
OLD TAPPAN BOROUGH BD OF ED	0593-00	23,678,278	25,465,036	1,496,809	1,968,242
PASCACK VALLEY REGIONAL HS BOE	0594-00	80,540,352	86,892,454	4,713,359	6,464,803
ROCKLEIGH BORO BD OF ED	0595-00	118,790	120,957	16,405	15,942
SADDLE RIVER BOROUGH BD OF ED	0596-00	9,934,628	10,646,018	640,236	834,044
SADDLE BROOK TOWNSHIP BD OF ED	0597-00	66,670,636	72,266,975	3,917,732	5,391,850
UPPER SADDLE RIVER BORO BOE	0599-00	46,233,484	49,940,349	3,126,662	4,008,841
WALDWICK BOROUGH BD OF ED	0600-00	61,805,672	66,626,439	3,779,342	5,065,882
WOODCLIFF LAKE BOROUGH BD OF ED	0601-00	24,927,945	26,828,053	1,673,544	2,138,094
BASS RIVER TOWNSHIP BD OF ED	0602-00	8,001,714	8,596,909	478,759	647,870
BURLINGTON TOWNSHIP BD OF ED	0603-00	115,801,625	125,005,564	7,494,452	9,806,048
CHESTERFIELD TOWNSHIP BD OF ED	0604-00	17,509,189	18,860,322	1,214,192	1,536,611
CINNAMINSON TOWNSHIP BD OF ED	0605-00	98,568,495	106,089,848	6,399,450	8,338,643
DELTRAN TOWNSHIP BD OF ED	0606-00	97,557,199	105,720,273	5,845,896	7,975,182
EASTAMPTON TOWNSHIP BD OF ED	0607-00	22,422,802	24,111,625	1,325,188	1,799,419
EDGEWATER PARK TWP BD OF ED	0608-00	40,138,465	43,398,031	2,185,498	3,110,553
HAINESPORT TOWNSHIP BD OF ED	0610-00	22,957,080	24,796,868	1,451,695	1,919,715
LUMBERTON TOWNSHIP BD OF ED	0611-00	57,947,357	62,319,888	3,526,307	4,731,953
MEDFORD TOWNSHIP BD OF ED	0612-00	114,412,356	124,181,568	6,181,098	8,878,749
MEDFORD LAKES BOROUGH BD OF ED	0613-00	20,566,561	22,220,224	1,099,658	1,582,137
MOUNT LAUREL TWP BD OF ED	0614-00	160,628,733	172,777,125	10,077,234	13,330,020
NEW HANOVER TOWNSHIP BD OF ED	0615-00	7,111,265	7,581,300	493,892	618,072
NORTH HANOVER TWP BD OF ED	0616-00	62,540,858	67,716,012	3,621,882	5,016,055
PEMBERTON BOROUGH BD OF ED	0617-00	915,886	1,020,680	13,260	48,117
SHAMONG TOWNSHIP BD OF ED	0618-00	39,975,020	43,492,256	1,980,264	2,987,784
SOUTHAMPTON TWP BD OF ED	0619-00	34,424,951	37,324,589	1,862,058	2,668,792
SPRINGFIELD TOWNSHIP BD OF ED	0620-00	13,735,110	14,922,198	723,901	1,054,700
TABERNACLE TOWNSHIP BD OF ED	0621-00	45,924,488	49,972,068	2,041,295	3,267,533
WASHINGTON TOWNSHIP BD OF ED	0622-00	4,024,517	4,442,118	106,209	241,126
WESTAMPTON TOWNSHIP BD OF ED	0623-00	32,253,037	34,830,205	2,032,962	2,690,971
WILLINGBORO TWP BD OF ED	0624-00	186,543,941	201,933,848	9,855,862	14,317,603
WOODLAND TOWNSHIP BD OF ED	0625-00	8,124,381	8,736,092	457,068	635,837
BERLIN TOWNSHIP BD OF ED	0627-00	29,957,102	32,468,202	1,738,496	2,406,606
BROOKLAWN BORO BD OF ED	0628-00	10,960,039	11,751,230	775,330	967,388
CHESILHURST BOROUGH BD OF ED	0629-00	2,102,808	2,344,665	30,328	110,533
CLEMENTON BOROUGH BD OF ED	0630-00	23,245,243	25,330,002	1,251,873	1,811,013
GIBBSBORO BOROUGH BD OF ED	0631-00	11,695,918	12,645,876	656,638	921,807
GLOUCESTER TOWNSHIP BD OF ED	0632-00	303,039,479	328,521,952	16,427,014	23,535,441
HADDON HEIGHTS BORO BD OF ED	0633-00	51,756,877	56,117,782	2,920,864	4,108,963
LAUREL SPRINGS BORO BD OF ED	0635-00	6,147,091	6,639,207	332,354	474,730
LAWNSIDE BOROUGH BD OF ED	0636-00	10,715,848	11,425,343	806,519	972,981
MAGNOLIA BOROUGH BD OF ED	0637-00	15,445,793	16,602,993	950,728	1,266,157
MOUNT EPHRAIM BORO BD OF ED	0638-00	17,574,053	18,960,965	1,054,059	1,431,845
PENNSAUKEN TOWNSHIP BD OF ED	0639-00	228,969,397	247,990,635	12,904,410	18,120,255
PINE HILL BOROUGH BD OF ED	0640-00	90,192,880	98,024,720	4,904,428	7,041,551
SOMERDALE BOROUGH BD OF ED	0642-00	16,946,334	18,327,702	1,064,854	1,415,924
STRATFORD BOROUGH BD OF ED	0643-00	33,814,902	36,532,468	2,039,244	2,759,983
VOORHEES TOWNSHIP BD OF ED	0645-00	122,851,335	132,901,424	6,581,538	9,448,262
WATERFORD TOWNSHIP BD OF ED	0646-00	45,604,884	49,490,183	2,251,713	3,395,598
CAPE MAY CITY BD OF ED	0647-00	9,646,738	10,440,105	494,538	729,054
DENNIS TOWNSHIP BD OF ED	0648-00	31,371,823	33,848,180	1,917,943	2,575,462
LOWER TOWNSHIP BD OF ED	0649-00	88,543,533	96,288,849	4,549,597	6,729,265
SEA ISLE CITY BD OF ED	0650-00	4,697,446	5,268,763	64,879	248,381

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		2017	2016	2017	2016
STONE HARBOR BORO BD OF ED	0651-00	\$ 5,050,276	5,417,806	255,985	374,905
UPPER TOWNSHIP BD OF ED	0652-00	59,180,118	63,905,350	3,345,127	4,667,335
WEST CAPE MAY BORO BD OF ED	0653-00	2,588,939	2,770,488	196,359	238,974
WOODBINE BOROUGH BD OF ED	0655-00	7,993,182	8,661,952	449,956	632,762
COMMERCIAL TOWNSHIP BD OF ED	0656-00	19,734,767	21,360,840	1,237,539	1,648,374
DOWNE TOWNSHIP BD OF ED	0657-00	10,241,070	11,061,067	517,199	763,069
FAIRFIELD TOWNSHIP BD OF ED	0658-00	23,878,259	25,926,011	1,372,182	1,916,038
GREENWICH TOWNSHIP BD OF ED	0659-00	5,073,848	5,528,534	225,614	360,963
LAWRENCE TOWNSHIP BD OF ED	0660-00	15,092,145	16,254,767	974,446	1,273,137
MAURICE RIVER TWP BD OF ED	0661-00	18,948,772	20,490,865	1,047,742	1,484,897
SHILOH BOROUGH BD OF ED	0662-00	1,311,646	1,455,481	25,652	73,213
STOW CREEK TOWNSHIP BD OF ED	0663-00	5,227,443	5,666,741	291,526	411,781
CEDAR GROVE TOWNSHIP BD OF ED	0664-00	53,835,930	58,085,087	3,476,762	4,548,308
ROSELAND BOROUGH BD OF ED	0665-00	16,025,062	17,200,469	1,008,348	1,329,988
VERONA BOROUGH BD OF ED	0666-00	73,758,239	79,810,756	4,329,043	5,950,141
ESSEX COUNTY VOCATIONAL SCH BOE	0667-00	73,106,775	78,734,793	4,367,641	5,923,034
DEPTFORD TWP BD OF ED	0668-00	169,791,116	183,287,538	10,591,393	14,102,869
EAST GREENWICH TWP BD OF ED	0669-00	35,793,023	38,700,941	2,539,004	3,190,824
FRANKLIN TOWNSHIP BD OF ED	0670-00	61,290,488	66,360,608	3,440,947	4,830,482
GREENWICH TOWNSHIP BD OF ED	0671-00	26,385,902	28,669,273	1,497,638	2,103,334
LOGAN TOWNSHIP BD OF ED	0672-00	36,440,281	39,439,239	2,127,021	2,927,108
NATIONAL PARK BOROUGH BD OF ED	0673-00	12,220,683	13,195,325	667,434	946,602
NEWFIELD BOROUGH BD OF ED	0674-00	267,257	295,467	19,843	25,105
PAULSBORO BOROUGH BD OF ED	0675-00	57,108,475	61,759,461	2,995,566	4,350,378
PITMAN BOROUGH BD OF ED	0676-00	79,096,716	85,884,239	4,354,566	6,203,532
SOUTH HARRISON BORO BD OF ED	0677-00	12,174,773	13,187,985	715,582	982,792
SWEDESBORO WOOLWICH BD OF ED	0678-00	37,992,622	40,643,177	3,314,439	3,790,162
WENONAH BOROUGH BD OF ED	0679-00	7,632,615	8,225,163	445,513	612,391
WOODBURY HEIGHTS BORO BD OF ED	0680-00	9,875,903	10,724,009	507,972	749,511
EAST NEWARK BOROUGH BD OF ED	0681-00	4,973,995	5,335,773	433,652	496,223
GUTTENBERG TOWN BD OF ED	0682-00	23,815,289	25,596,318	1,790,172	2,174,853
JERSEY CITY BD OF ED	0683-00	1,323,249,257	1,431,554,456	77,099,782	106,346,675
ALEXANDRIA TOWNSHIP BD OF ED	0684-00	22,795,301	24,595,872	1,317,689	1,819,930
BETHLEHEM TOWNSHIP BD OF ED	0685-00	22,220,743	24,063,167	1,216,257	1,737,143
BLOOMSBURY BOROUGH BD OF ED	0686-00	6,606,386	7,104,930	371,264	516,686
CALIFON BOROUGH BD OF ED	0687-00	6,279,602	6,782,136	347,805	491,004
CLINTON TOWN BD OF ED	0688-00	19,975,643	21,522,084	1,144,041	1,582,440
CLINTON TOWNSHIP BD OF ED	0689-00	56,523,859	60,911,704	3,642,039	4,770,521
DELAWARE TOWNSHIP BD OF ED	0690-00	22,493,672	24,378,845	1,095,486	1,659,315
EAST AMWELL TOWNSHIP BD OF ED	0691-00	20,862,672	22,568,377	1,124,525	1,611,256
FRANKLIN TOWNSHIP BD OF ED	0692-00	11,232,661	12,060,645	576,263	837,260
FRENCHTOWN BOROUGH BD OF ED	0693-00	6,685,201	7,199,436	382,767	529,960
HAMPTON BOROUGH BD OF ED	0695-00	7,142,150	7,737,307	409,538	571,756
HIGH BRIDGE BOROUGH BD OF ED	0696-00	20,408,719	22,057,442	1,123,065	1,591,611
KINGWOOD TOWNSHIP BD OF ED	0697-00	17,104,228	18,540,577	1,002,384	1,382,409
LAMBERTVILLE CITY BD OF ED	0698-00	3,681,062	4,091,012	54,334	192,859
LEBANON BOROUGH BD OF ED	0699-00	4,896,131	5,290,780	258,383	374,548
MILFORD BOROUGH BD OF ED	0700-00	4,769,733	5,133,113	262,784	370,443
NORTH HUNTERDON VOORHEES REG HS	0701-00	108,669,881	117,721,854	6,382,080	8,782,289
READINGTON TOWNSHIP BD OF ED	0702-00	70,176,341	75,560,786	4,528,262	5,917,669
STOCKTON BOROUGH BD OF ED	0703-00	552,929	606,963	8,860	28,614
UNION TOWNSHIP BD OF ED	0704-00	20,767,732	22,429,783	1,156,473	1,628,582
WEST AMWELL TOWNSHIP BD OF ED	0705-00	3,231,005	3,576,128	49,052	168,587
LEBANON TOWNSHIP BD OF ED	0706-00	32,425,640	34,928,926	1,798,478	2,525,756
ROBBINSVILLE TOWNSHIP BD OF ED	0708-00	60,300,665	64,232,396	5,186,594	5,924,925
CRANBURY TOWNSHIP BD OF ED	0710-00	21,013,156	22,724,186	1,336,930	1,768,049
EAST BRUNSWICK TWP BD OF ED	0711-00	316,476,368	341,602,391	19,600,824	26,141,697
OLD BRIDGE TOWNSHIP BD OF ED	0713-00	322,995,106	348,436,696	19,055,137	26,063,402
MILLTOWN BOROUGH BD OF ED	0714-00	24,759,291	26,699,249	1,620,875	2,108,667
MONROE TOWNSHIP BD OF ED	0715-00	181,068,506	194,222,261	13,070,548	16,174,137
NORTH BRUNSWICK CITY BD OF ED	0716-00	198,043,361	213,359,913	13,191,488	16,983,421
PISCATAWAY TOWNSHIP BD OF ED	0717-00	250,957,214	270,987,900	15,531,846	20,735,982
SOUTH AMBOY CITY BD OF ED	0719-00	40,386,347	43,592,798	2,238,965	3,154,595
SOUTH PLAINFIELD BD OF ED	0720-00	124,411,319	134,287,543	7,409,131	10,071,072
WOODBIDGE TOWNSHIP BD OF ED	0721-00	466,974,014	505,583,741	27,364,285	37,613,398
COLTS NECK TOWNSHIP BD OF ED	0722-00	54,270,276	58,334,044	3,536,793	4,600,525
FAIR HAVEN BOROUGH BD OF ED	0723-00	31,723,239	34,021,559	2,193,431	2,764,318
FARMINGDALE BORO BD OF ED	0724-00	5,631,829	6,050,815	385,442	487,693

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		2017	2016	2017	2016
FARMINGDALE BORO BD OF ED ADMIN	0724-01	\$ 1,269,520	1,380,262	49,615	85,994
FREEHOLD TOWNSHIP BD OF ED	0725-00	162,790,470	175,240,588	10,727,063	13,883,459
LITTLE SILVER BOROUGH BD OF ED	0727-00	30,138,371	32,513,550	2,074,195	2,631,693
MARLBORO TOWNSHIP BD OF ED	0729-00	166,360,884	179,692,643	10,270,701	13,735,254
MARLBORO TWP BOE BUS DRIVERS & ASSTS	0729-01	15,943,255	16,952,614	1,069,439	1,366,139
MILLSTONE TOWNSHIP BD OF ED	0730-00	51,929,498	55,905,202	3,474,293	4,468,925
NEPTUNE CITY BD OF ED	0731-00	16,114,284	17,422,339	962,609	1,313,522
HAZLET TOWNSHIP BD OF ED	0732-00	120,234,574	129,664,781	7,034,914	9,645,258
ROOSEVELT BOROUGH BD OF ED	0733-00	2,778,833	2,934,518	202,935	246,535
SHREWSBURY BOROUGH BD OF ED	0735-00	18,051,085	19,354,864	1,235,028	1,563,437
UNION BEACH BOROUGH BD OF ED	0738-00	34,633,392	37,598,298	1,806,410	2,643,946
BOONTON TOWNSHIP BD OF ED	0739-00	17,635,224	19,046,292	1,126,782	1,485,154
CHATHAM TOWNSHIP BD OF ED	0740-00	2,283,934	2,577,708	30,065	121,519
CHESTER TOWNSHIP BD OF ED	0741-00	45,136,317	48,582,750	2,842,616	3,756,626
EAST HANOVER TOWNSHIP BD OF ED	0742-00	43,861,191	47,458,709	2,534,208	3,507,548
EAST HANOVER TWP BOE (BUS DRIVERS)	0742-01	172,774	195,117	2,263	9,198
HANOVER TOWNSHIP BD OF ED	0743-00	65,257,652	70,443,148	3,833,424	5,252,822
KINNELON BOROUGH BD OF ED	0744-00	75,476,893	81,525,041	4,545,630	6,162,800
MENDHAM TOWNSHIP BD OF ED	0745-00	29,508,914	31,684,565	1,909,353	2,486,732
MINE HILL TOWNSHIP BD OF ED	0746-00	10,751,073	11,550,658	702,594	911,407
MONTVILLE TWP BD OF ED	0747-00	137,256,621	147,104,989	9,567,340	11,999,623
MOUNT ARLINGTON BORO BD OF ED	0748-00	14,604,292	15,732,151	970,794	1,249,748
PEQUANNOCK TOWNSHIP BD OF ED	0749-00	84,374,967	91,303,036	4,837,891	6,726,585
RANDOLPH TOWNSHIP BD OF ED	0750-00	179,553,960	193,794,466	10,769,213	14,613,185
RIVERDALE BOROUGH BD OF ED	0751-00	8,260,611	8,889,276	585,526	732,717
ROXBURY TOWNSHIP BD OF ED	0752-00	165,721,609	179,361,758	8,881,061	12,774,208
BAY HEAD BOROUGH BD OF ED	0754-00	6,540,839	7,010,302	433,602	555,419
BEACH HAVEN BOROUGH BD OF ED	0755-00	4,633,182	4,965,228	280,916	374,271
EAGLESWOOD TOWNSHIP BD OF ED	0756-00	7,428,378	7,987,764	451,928	605,643
ISLAND HEIGHTS BORO BD OF ED	0758-00	5,318,049	5,716,109	284,218	405,574
LACEY TOWNSHIP BD OF ED	0759-00	194,063,209	210,106,023	11,042,458	15,440,579
LAKEHURST BOROUGH BD OF ED	0760-00	19,112,120	20,760,668	1,002,737	1,464,340
LITTLE EGG HARBOR TWP BD OF ED	0761-00	77,937,817	84,135,636	4,874,856	6,489,092
MANCHESTER TOWNSHIP BD OF ED	0762-00	151,193,397	163,661,392	8,884,385	12,222,069
OCEAN TOWNSHIP BD OF ED	0763-00	26,796,278	28,738,755	1,655,928	2,199,265
PLUMSTED TOWNSHIP BD OF ED	0764-00	50,613,166	54,552,614	3,786,360	4,639,267
TUCKERTON BOROUGH BD OF ED	0765-00	12,001,324	12,943,129	762,493	1,005,327
BARNEGAT TOWNSHIP BD OF ED	0766-00	106,990,469	115,086,874	7,220,904	9,240,752
LITTLE FALLS TOWNSHIP BD OF ED	0767-00	30,764,853	33,219,115	2,052,318	2,647,908
RINGWOOD BOROUGH BD OF ED	0768-00	58,078,752	62,746,560	3,283,186	4,591,897
TOTOWA BOROUGH BD OF ED	0769-00	31,297,595	33,955,663	1,884,611	2,565,644
WEST MILFORD TOWNSHIP BD OF ED	0770-00	178,692,582	193,628,639	9,390,147	13,671,965
WOODLAND PARK BD OF ED	0771-00	34,591,209	37,339,198	2,095,719	2,828,237
ALLOWAY TOWNSHIP BD OF ED	0772-00	17,241,676	18,648,597	966,348	1,358,636
ELMER BORO BD OF ED	0773-00	2,029,266	2,228,749	32,406	105,068
EL SINBORO TOWNSHIP BD OF ED	0774-00	4,539,793	4,814,073	346,617	413,870
LOWER ALLOWAYS CREEK TWP BD OF ED	0775-00	13,090,301	14,218,377	559,366	911,356
MANNINGTON TOWNSHIP BD OF ED	0776-00	8,658,006	9,448,374	429,878	650,586
OLDMANS TOWNSHIP BD OF ED	0777-00	11,051,910	11,910,104	619,610	868,246
PENNS GROVE CARNEYS POINT REG HS	0778-00	99,874,688	108,018,858	6,031,133	8,176,778
PITTSBORO TOWNSHIP BD OF ED	0779-00	62,825,262	68,184,713	3,488,513	4,940,004
PITTSBORO TWP BD OF ED NON TEACHERS	0779-01	12,111,853	13,121,883	660,037	946,010
QUINTON TOWNSHIP BD OF ED	0780-00	15,291,930	16,591,876	828,655	1,187,251
UPPER PITTSBORO TWP BD OF ED	0781-00	15,873,006	17,166,872	859,754	1,231,248
BEDMINSTER TOWNSHIP BD OF ED	0782-00	21,379,741	23,004,984	1,346,583	1,776,406
BERNARDS TWP BD OF ED	0783-00	150,631,595	161,686,767	11,859,988	14,132,102
BRANCBURG TOWNSHIP BD OF ED	0784-00	68,101,841	73,662,802	3,846,501	5,386,903
GREEN BROOK TOWNSHIP BD OF ED	0786-00	29,673,676	31,710,212	2,240,375	2,703,745
HILLSBOROUGH TWP BD OF ED	0787-00	254,173,935	274,017,173	15,866,609	21,068,308
MILLSTONE BOROUGH BD OF ED	0788-00	106,457	116,345	1,753	5,485
MONTGOMERY TOWNSHIP BD OF ED	0789-00	140,725,316	151,402,507	10,067,947	12,562,985
SOUTH BOUND BROOK BORO BD OF ED	0792-00	16,318,818	17,421,630	1,034,017	1,345,128
WARREN TOWNSHIP BD OF ED	0793-00	85,102,136	91,676,310	5,232,962	7,003,342
WATCHUNG BOROUGH BD OF ED	0794-00	20,607,119	22,106,649	1,440,664	1,804,476
BYRAM TOWNSHIP BD OF ED	0797-00	35,064,418	37,894,274	2,096,919	2,854,147
FRANKFORD TOWNSHIP BD OF ED	0798-00	31,568,544	34,251,713	1,575,213	2,357,610
FREDON TOWNSHIP BD OF ED	0799-00	10,251,518	11,070,927	660,426	864,877
GREEN TOWNSHIP BD OF ED	0800-00	16,530,579	17,891,803	936,893	1,314,512

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		2017	2016	2017	2016
HAMPTON TOWNSHIP BD OF ED	0801-00	\$ 17,826,437	19,401,625	897,259	1,344,195
HARDYSTON TOWNSHIP BD OF ED	0802-00	27,070,302	29,258,653	1,504,937	2,119,194
HOPATCONG BOROUGH BD OF ED	0803-00	93,749,478	101,415,447	4,965,013	7,188,178
LAFAYETTE TOWNSHIP BD OF ED	0804-00	11,015,372	11,911,723	559,993	827,617
MONTAGUE TOWNSHIP BD OF ED	0805-00	12,938,784	14,027,673	652,174	972,992
SANDYSTON WALPACK CONSOL SCH DIST	0806-00	8,641,845	9,363,529	432,423	645,306
SPARTA TOWNSHIP BD OF ED	0807-00	126,569,401	136,534,619	7,873,773	10,492,097
STANHOPE BOROUGH BD OF ED	0808-00	11,251,101	12,126,642	673,280	911,844
STILLWATER TOWNSHIP BD OF ED	0809-00	18,451,964	20,113,322	901,749	1,370,789
WINFIELD TOWNSHIP BD OF ED	0812-00	6,799,652	7,387,286	351,963	517,697
ALLAMUCHY TOWNSHIP BD OF ED	0813-00	14,384,610	15,400,795	1,059,530	1,300,525
ALPHA BOROUGH BD OF ED	0814-00	12,488,791	13,588,082	613,507	928,522
BLAIRSTOWN TWP BD OF ED	0815-00	25,652,341	27,922,912	1,316,863	1,955,402
FRANKLIN TOWNSHIP BD OF ED	0816-00	13,625,025	14,715,319	817,609	1,109,835
FRELINGHUYSEN TWP BD OF ED	0817-00	6,170,365	6,664,905	279,769	437,198
GREENWICH TOWNSHIP BD OF ED	0818-00	24,658,281	26,581,682	1,665,277	2,138,193
HARMONY TOWNSHIP BD OF ED	0820-00	12,608,446	13,716,070	727,935	1,017,280
HOPE TOWNSHIP BD OF ED	0821-00	7,094,385	7,699,815	402,910	566,271
KNOWLTON TWP BD OF ED	0822-00	12,638,931	13,753,959	639,047	955,865
LOPATCONG TOWNSHIP BD OF ED	0824-00	26,794,883	29,205,572	1,465,480	2,106,974
MANSFIELD TOWNSHIP BD OF ED	0825-00	24,703,270	26,689,760	1,395,467	1,950,711
OXFORD TOWNSHIP BD OF ED	0826-00	11,471,712	12,378,498	827,062	1,031,421
POHATCONG TOWNSHIP BD OF ED	0828-00	15,580,485	16,937,607	743,494	1,144,196
WASHINGTON TOWNSHIP BD OF ED	0829-00	23,974,163	25,813,155	1,378,373	1,902,959
WHITE TOWNSHIP BD OF ED	0830-00	17,343,129	18,808,671	964,827	1,366,327
HUNTERDON CENTRAL HS BD OF ED	0831-00	115,868,340	124,721,269	7,065,466	9,483,266
HANOVER PARK REG HS DIST BOE	0832-00	61,029,258	65,799,177	3,759,026	5,018,164
RAMAPO INDIAN HILLS REG HS	0833-00	86,069,876	92,855,991	5,230,568	7,042,340
BELLMAWR BOROUGH BD OF ED	0834-00	38,959,032	42,297,003	2,187,414	3,078,495
ABSECON CITY BD OF ED	1017-00	32,431,986	35,220,850	1,692,941	2,481,430
ATLANTIC CITY BD OF ED	1018-00	271,481,780	292,180,524	16,866,356	22,449,796
BRIGANTINE CITY BD OF ED	1019-00	36,229,007	39,007,403	1,945,513	2,770,758
EGG HARBOR CITY BD OF ED	1020-00	22,895,340	24,738,738	1,829,575	1,829,730
NORTHFIELD CITY BD OF ED	1021-00	36,878,476	39,638,026	2,133,926	2,928,415
VENTNOR CITY BD OF ED	1022-00	32,228,934	34,744,093	1,742,930	2,487,283
ATLANTIC COUNTY VOC TECH SCHOOL	1023-00	31,935,736	34,002,198	2,564,109	3,019,430
BERGENFIELD BOROUGH BD OF ED	1024-00	119,846,359	129,498,067	6,886,288	9,550,346
BERGENFIELD BOROUGH BD OF ED	1024-01	321,217	351,597	5,240	16,575
BOGOTA BOROUGH BD OF ED	1025-00	31,068,005	33,577,371	1,940,803	2,581,064
DUMONT BOROUGH BD OF ED	1026-00	90,877,769	98,149,902	5,233,428	7,230,875
ELMWOOD PARK BOROUGH BD OF ED	1027-00	54,237,692	58,318,108	3,922,763	4,854,502
ENGLEWOOD CITY BD OF ED	1028-00	90,251,423	97,226,158	6,183,389	7,871,550
FAIR LAWN BOROUGH BD OF ED	1029-00	186,317,871	200,542,494	11,442,066	15,291,604
FAIRVIEW BOROUGH BD OF ED	1030-00	32,871,980	35,159,455	2,251,633	2,840,697
FORT LEE BOROUGH BD OF ED	1031-00	110,156,193	118,561,227	7,263,484	9,382,566
GARFIELD CITY BD OF ED	1032-00	158,233,939	169,387,658	12,224,909	14,669,958
HACKENSACK CITY BD OF ED	1033-00	183,851,793	198,644,901	11,419,412	15,259,609
HILLSDALE BOROUGH BD OF ED	1034-00	45,002,559	48,453,902	2,872,577	3,777,035
LODI BD OF ED	1035-00	100,300,019	108,463,226	5,899,335	8,075,022
NEW MILFORD BOROUGH BD OF ED	1036-00	61,966,794	66,535,117	4,413,146	5,501,909
NEW MILFORD BOROUGH BD OF ED	1037-00	49,249,232	52,907,997	3,243,154	4,180,353
ORADELL BD OF ED	1038-00	22,210,490	23,942,829	1,437,255	1,878,185
PALISADES PARK BORO BD OF ED	1039-00	49,633,709	53,327,028	3,589,680	4,439,305
PARK RIDGE BOROUGH BD OF ED	1040-00	50,406,002	54,258,388	3,095,015	4,142,013
RAMSEY BOROUGH BD OF ED	1041-00	107,832,107	116,097,884	6,991,027	9,110,144
RIDGEFIELD BOROUGH BD OF ED	1042-00	71,670,673	76,706,662	5,141,241	6,373,146
RIDGEWOOD VILLAGE BD OF ED	1043-00	171,967,788	185,996,206	10,271,161	13,983,662
RIVER EDGE BOROUGH BD OF ED	1044-00	34,630,468	37,110,975	2,673,205	3,209,773
ROCHELLE PARK TWP BD OF ED	1045-00	15,863,681	17,029,960	977,055	1,297,201
RUTHERFORD BOROUGH BD OF ED	1046-00	79,983,318	86,164,742	5,051,592	6,656,542
SOUTH HACKENSACK TWP BD OF ED	1047-00	10,005,547	10,730,895	712,847	885,966
TEANECK TOWNSHIP BD OF ED	1048-00	154,357,308	166,980,269	8,511,413	12,063,804
TENAFLY BOROUGH BD OF ED	1049-00	115,319,558	123,984,057	7,510,835	9,757,678
WOOD-RIDGE BOROUGH BD OF ED	1050-00	34,126,649	36,895,337	2,132,669	2,839,833
BERGEN COUNTY VOC-TECH SCHOOL	1052-00	112,477,323	120,176,443	7,330,526	9,467,947
BURLINGTON CITY BD OF ED	1053-00	80,982,655	87,708,957	5,121,346	6,803,947
PALMYRA BOROUGH BD OF ED	1054-00	39,857,768	43,079,843	2,277,861	3,169,492
COLLINGSWOOD BOROUGH BD OF ED	1055-00	84,698,989	91,708,901	4,933,085	6,803,743

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		2017	2016	2017	2016
GLOUCESTER CITY BD OF ED	1056-00	\$ 101,674,800	109,867,015	5,949,880	8,177,370
HADDON TOWNSHIP BD OF ED	1057-00	84,044,748	90,888,540	4,629,447	6,566,450
WOODLYNNE BOROUGH BD OF ED	1058-00	13,361,059	14,457,167	818,433	1,104,492
CAMDEN COUNTY TECHNICAL SCHOOL	1059-00	101,677,259	109,731,036	5,324,762	7,726,070
NORTH WILDWOOD CITY BD OF ED	1060-00	19,640,389	21,195,242	1,101,108	1,540,890
WILDWOOD CITY BD OF ED	1061-00	48,614,809	52,659,650	2,792,965	3,885,619
WILDWOOD CREST BORO BD OF ED	1062-00	16,218,862	17,695,359	885,406	1,274,705
CAPE MAY CO TECHNICAL SCH DIST	1063-00	28,842,124	30,871,180	1,831,165	2,399,167
BRIDGETON CITY BD OF ED	1064-00	225,014,724	242,255,897	14,988,105	19,300,663
MILLVILLE CITY BD OF ED	1065-00	275,906,085	298,654,078	16,089,217	22,205,873
BELLEVILLE TOWN BD OF ED	1066-00	147,696,829	159,828,455	8,358,742	11,696,869
BLOOMFIELD TWP BD OF ED	1067-00	190,569,093	205,362,604	12,350,802	16,098,898
CALDWELL-WEST CALDWELL BD OF ED	1068-00	90,472,475	97,378,732	5,730,895	7,556,984
EAST ORANGE CITY BD OF ED	1069-00	410,434,542	440,561,267	27,643,309	35,308,164
ESSEX FIELDS TOWNSHIP BD OF ED	1070-00	8,137,433	8,751,438	626,441	756,738
GLEN RIDGE BOROUGH BD OF ED	1071-00	54,693,550	58,842,422	3,640,592	4,679,722
IRVINGTON TOWN BD OF ED	1072-00	204,618,778	219,766,470	13,064,291	17,134,653
LIVINGSTON BD OF ED	1073-00	194,419,690	209,408,366	12,003,213	15,999,536
MILLBURN TOWNSHIP BD OF ED	1074-00	148,909,329	160,008,251	9,827,567	12,673,366
MONTCLAIR TOWNSHIP BD OF ED	1075-00	232,332,585	249,974,866	14,560,260	19,274,866
NUTLEY TOWN BD OF ED	1076-00	141,934,059	153,303,543	8,722,923	11,693,081
ORANGE CITY BD OF ED	1077-00	147,685,817	157,852,309	11,859,688	14,005,756
SOUTH ORANGE & MAPLEWOOD BOE	1078-00	180,240,773	194,417,888	11,232,195	14,951,351
WEST ORANGE TOWNSHIP BD OF ED	1079-00	245,217,433	263,311,980	17,569,592	21,830,980
WOODBURY CITY BD OF ED	1080-00	63,564,773	68,641,112	3,847,551	5,201,627
BAYONNE CITY BD OF ED	1081-00	281,932,045	302,733,965	18,856,538	24,153,708
HARRISON TOWN BD OF ED	1082-00	66,007,022	70,950,238	4,491,739	5,708,064
HOBOKEN CITY BD OF ED	1083-00	117,481,672	127,914,700	6,090,377	8,985,175
NORTH BERGEN TWP BD OF ED	1084-00	214,957,613	231,663,923	13,977,192	18,191,862
SECAUCUS TOWN BD OF ED	1085-00	68,601,365	74,164,226	4,152,411	5,618,659
EWING TOWNSHIP BD OF ED	1086-00	153,929,960	166,279,469	9,333,686	12,590,253
HAMILTON TOWNSHIP BD OF ED	1087-00	482,816,104	522,308,236	27,363,620	38,219,556
LAWRENCE TOWNSHIP BD OF ED	1088-00	153,501,847	165,857,065	9,322,850	12,584,866
CARTERET BD OF ED	1091-00	113,236,629	122,378,319	6,905,845	9,284,815
MIDDLESEX BOROUGH BD OF ED	1092-00	78,672,130	84,696,411	4,836,091	6,455,483
NEW BRUNSWICK CITY BD OF ED	1093-00	280,801,524	301,873,866	19,737,584	24,782,501
EDISON TWP BD OF ED	1094-00	469,687,820	507,848,643	29,290,789	39,012,179
SAYREVILLE BOROUGH BD OF ED	1095-00	182,768,181	196,875,089	12,322,044	15,774,301
MIDDLESEX COUNTY VOC TECH SCHOOL	1096-00	133,724,194	142,358,487	9,087,828	11,473,674
ASBURY PARK CITY BD OF ED	1098-00	148,510,988	160,232,680	8,206,144	11,597,127
AVON-BY-THE-SEA BORO BD OF ED	1099-00	6,641,939	7,131,853	422,616	553,802
BELMAR BOROUGH BD OF ED	1100-00	23,520,791	25,411,218	1,318,170	1,847,646
BRADLEY BEACH BOROUGH BD OF ED	1101-00	13,871,827	14,910,124	856,264	1,136,871
BRIELLE BOROUGH BD OF ED	1102-00	22,019,696	23,611,649	1,306,980	1,764,190
DEAL BOROUGH BD OF ED	1103-00	4,955,547	5,308,290	345,870	432,665
EATONTOWN BOROUGH BD OF ED	1104-00	57,495,261	62,519,795	2,839,465	4,287,263
FREEHOLD BOROUGH BD OF ED	1105-00	48,837,677	52,466,989	3,454,582	4,325,506
FREEHOLD REG HS DISTRICT	1106-00	344,629,404	372,280,329	20,636,793	28,027,579
HIGHLANDS BOROUGH BD OF ED	1107-00	9,206,257	9,997,715	530,716	740,913
KEYPORT BOROUGH BD OF ED	1108-00	48,709,377	52,779,651	2,832,737	3,912,308
LONG BRANCH CITY BD OF ED	1109-00	215,921,870	232,877,958	14,144,125	18,375,615
MANASQUAN BOROUGH BD OF ED	1110-00	59,777,092	64,634,759	3,519,600	4,824,337
NEPTUNE TWP BD OF ED	1111-00	157,359,832	169,479,950	10,247,099	13,351,042
OCEANPORT BOROUGH BD OF ED	1112-00	31,267,047	33,826,385	1,725,146	2,446,578
RUMSON BOROUGH BD OF ED	1113-00	36,159,766	39,028,338	2,167,658	2,940,567
SEA GIRT BOROUGH BD OF ED	1114-00	8,469,981	9,177,904	469,376	665,370
SPRING LAKE BOROUGH BD OF ED	1115-00	11,632,032	12,483,458	751,400	977,671
BOONTON TOWN BD OF ED	1116-00	50,683,149	54,445,669	3,331,316	4,308,639
BUTLER BOROUGH BD OF ED	1117-00	50,814,554	55,023,258	2,709,692	3,908,543
CHATHAM BOROUGH BD OF ED	1118-00	523,155	619,198	4,226	29,190
DENVILLE TOWNSHIP BD OF ED	1119-00	49,693,631	53,694,456	3,339,455	4,302,961
DENVILLE TOWNSHIP BD OF ED	1119-01	9,848,039	10,386,293	778,705	915,768
DOVER TOWN BD OF ED	1120-00	91,012,966	98,621,927	5,240,832	7,280,358
FLORHAM PARK BOROUGH BD OF ED	1121-00	37,123,389	40,108,096	2,314,519	3,085,836
HARDING TOWNSHIP BD OF ED	1122-00	11,309,889	12,183,431	907,327	1,077,204
MADISON BOROUGH BD OF ED	1123-00	86,192,951	92,703,092	5,578,493	7,264,446
MOUNTAIN LAKES BORO BD OF ED	1126-00	80,334,638	86,416,942	4,733,966	6,442,672
PARSIPPANY TROY HILLS BD OF ED	1127-00	283,701,117	306,508,509	17,281,259	23,268,314

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ROCKAWAY BOROUGH BD OF ED	1128-00	\$ 20,211,162	21,771,485	1,268,101	1,679,540
ROCKAWAY TOWNSHIP BD OF ED	1129-00	120,495,636	130,031,761	7,136,580	9,743,825
WASHINGTON TOWNSHIP BD OF ED	1130-00	102,449,668	110,603,351	5,636,624	7,986,450
WHARTON BOROUGH BD OF ED	1131-00	26,296,401	28,383,313	1,603,976	2,161,480
MORRIS HILLS REGIONAL SCHOOL DISTRICT	1132-00	126,829,856	137,068,538	7,520,438	10,265,579
LAKEWOOD TWP BD OF ED	1133-00	182,927,089	196,790,497	12,891,336	16,175,571
LAVALLETTT BOROUGH BD OF ED	1134-00	6,395,045	6,845,488	402,544	529,012
OCEAN GATE BOROUGH BD OF ED	1136-00	5,969,780	6,361,353	390,815	502,174
POINT PLEASANT BORO BD OF ED	1137-00	106,760,198	115,459,931	6,174,704	8,539,800
POINT PLEASANT BEACH BOROUGH BOE	1138-00	36,345,912	39,204,738	2,022,600	2,845,109
SEASIDE HEIGHTS BD OF ED	1139-00	9,425,876	10,024,075	663,550	820,917
SEASIDE PARK BOROUGH BD OF ED	1140-00	2,066,795	2,287,694	37,228	112,268
POMPTON LAKES BOROUGH BD OF ED	1141-00	60,409,647	64,982,856	3,648,309	4,903,785
SALEM CITY BD OF ED	1142-00	57,105,433	61,452,460	3,642,480	4,785,615
SOMERSET HILLS SCHOOL DISTRICT	1143-00	65,037,199	70,076,647	4,004,028	5,346,364
MANVILLE BOROUGH BD OF ED	1144-00	41,677,272	44,854,454	2,744,596	3,546,656
NORTH PLAINFIELD BORO BD OF ED	1145-00	118,504,872	127,641,167	7,599,228	9,949,436
SOMERVILLE BOROUGH BD OF ED	1146-00	77,094,475	83,302,832	5,142,659	6,637,016
SUSSEX COUNTY VOC TECH SCHOOL	1147-00	34,075,252	36,880,477	1,762,786	2,583,994
BERKELEY HEIGHTS BD OF ED	1148-00	102,300,890	109,987,082	6,332,752	8,415,129
CLARK TOWNSHIP BD OF ED	1149-00	74,266,642	80,368,848	4,306,002	5,944,682
CRANFORD TOWNSHIP BD OF ED	1150-00	131,498,084	141,699,912	8,289,877	10,953,463
GARWOOD BOROUGH BD OF ED	1151-00	16,642,807	17,943,327	884,061	1,269,419
HILLSIDE TOWNSHIP BD OF ED	1152-00	98,078,398	105,331,974	6,952,225	8,675,734
KENILWORTH BOROUGH BD OF ED	1153-00	40,893,987	44,004,651	2,960,395	3,668,121
LINDEN CITY BD OF ED	1154-00	214,074,107	229,828,961	14,865,996	18,715,388
MOUNTAINSIDE BOROUGH BD OF ED	1155-00	20,578,134	22,043,073	1,412,038	1,778,410
NEW PROVIDENCE BORO BD OF ED	1156-00	73,862,523	79,718,689	4,646,578	6,156,832
PLAINFIELD CITY BD OF ED	1157-00	238,073,391	255,182,545	15,306,368	19,946,878
ROSELLE BOROUGH BD OF ED	1158-00	84,600,491	90,835,533	6,026,430	7,512,909
ROSELLE PARK BOROUGH BD OF ED	1159-00	78,797,308	85,170,876	4,823,472	6,481,827
SPRINGFIELD TOWNSHIP BD OF ED	1160-00	68,528,738	73,750,577	4,407,579	5,762,821
UNION TOWNSHIP BD OF ED	1161-00	256,298,313	276,132,530	16,835,115	21,822,444
UNION CO REG HIGH SCH DIST 1	1162-00	6,327,380	7,160,441	81,515	337,559
WESTFIELD TOWN BD OF ED	1163-00	202,388,345	218,359,164	12,566,429	16,733,250
HACKETTSTOWN TOWN BD OF ED	1164-00	75,507,895	81,843,154	4,248,629	5,968,867
INDEPENDENCE TOWNSHIP BD OF ED	1165-00	104,372	117,575	1,394	5,543
PHILLIPSBURG TOWN BD OF ED	1166-00	162,854,047	175,557,852	9,942,516	13,335,118
WASHINGTON BORO BD OF ED	1167-00	20,681,873	22,291,926	1,172,779	1,626,955
BEVERLY CITY BD OF ED	1168-00	11,034,815	11,967,897	726,514	946,541
FAIRFIELD TOWNSHIP BD OF ED	1169-00	27,154,858	29,343,016	1,659,331	2,233,492
KEANSBURG BD OF ED	1170-00	80,539,151	86,991,128	5,348,188	6,910,934
MONMOUTH BEACH BORO BD OF ED	1171-00	9,841,533	10,642,077	592,215	803,067
SPRING LAKE HEIGHTS BORO BD OF ED	1172-00	12,756,734	13,742,764	818,617	1,072,168
CAMDEN CO AUDIO VISUAL AIDS CO	1270-00	301,573	331,066	4,830	15,607
MIDDLESEX COUNTY AUDIO VIS AID	1275-00	19,009	24,012	14	1,132
MONMOUTH COUNTY AUDIO VIS AIDS	1276-00	109,043	119,164	1,797	5,618
CENTRAL REGIONAL HS DISTRICT	1281-00	87,277,537	94,395,474	5,131,247	7,042,680
WATCHUNG HILLS REG HS DISTRICT	1282-00	64,786,814	69,856,981	4,183,587	5,471,580
RUMSON-FAIR HAVEN REG BD OF ED	1283-00	34,264,916	37,090,224	2,137,959	2,845,766
ELIZABETH CITY BD OF ED	1287-00	815,776,789	876,762,651	55,283,897	70,588,247
SUMMIT BOARD OF EDUCATION	1288-00	129,854,724	139,400,608	9,035,381	11,360,396
CLIFTON CITY BD OF ED	1289-00	321,170,886	345,582,725	20,931,391	27,183,590
PASSAIC CITY BD OF ED	1290-00	454,481,897	489,141,467	31,151,956	39,608,460
TRENTON CITY BD OF ED	1291-00	467,346,466	506,603,719	24,168,647	35,523,802
KEARNY TOWN BD OF ED	1292-00	189,863,171	205,621,681	11,519,501	15,594,038
RED BANK BOROUGH BD OF ED	1293-00	40,467,359	43,504,319	2,839,129	3,566,104
LYNDHURST TOWNSHIP BD OF ED	1294-00	76,918,649	83,127,346	4,762,652	6,365,851
RIDGEFIELD PARK VILLAGE BD OF ED	1295-00	73,407,036	78,868,829	5,055,765	6,395,624
BLACK HORSE PIKE REG. SCH. DIS	1298-00	138,679,476	150,165,412	8,504,784	11,457,712
LENAPE REGIONAL HS DISTRICT	1299-00	280,368,462	302,817,382	16,871,402	22,841,826
LAKELAND REGIONAL HIGH SCHOOL	1300-00	44,567,755	48,054,842	2,766,197	3,692,252
RIVER DELL REGIONAL BD OF ED	1301-00	55,545,240	59,791,537	3,463,426	4,592,064
SOUTHERN REGIONAL H S DISTRICT	1312-00	138,408,204	149,635,802	7,530,311	10,729,721
WEST MORRIS REGIONAL BD OF ED	1313-00	92,168,001	99,488,845	5,342,390	7,354,285
LOWER CAPE MAY REGIONAL SCHOOL	1314-00	77,683,368	83,992,497	4,176,355	5,991,825
SOUTH HUNTERDON REGIONAL BD OF ED	1317-00	8,299,922	9,222,077	122,713	434,749
GREATER EGG HARBOR REGIONAL	1318-00	135,769,610	146,471,954	8,419,760	11,228,829

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		2017	2016	2017	2016
DELAWARE VALLEY REGIONAL HS DISTRICT	1321-00	\$ 40,369,357	43,528,971	2,566,571	3,388,375
MAINLAND REGIONAL HS DISTRICT	1330-00	59,772,705	64,650,619	3,355,418	4,710,719
PASSAIC COUNTY MANCHESTER REGIONAL	1331-00	23,940,660	25,714,372	1,564,193	2,030,586
STERLING REGIONAL HS DISTRICT	1332-00	39,845,613	43,024,094	2,467,486	3,297,063
MONMOUTH COUNTY REGIONAL HS	1333-00	54,244,498	58,667,403	2,875,997	4,153,791
WEST ESSEX REGIONAL SCHOOL DISRICT	1334-00	60,519,519	65,390,300	3,745,757	5,007,423
DELSEA REGIONAL SCHOOL DISTRICT	1340-00	76,891,796	82,782,965	4,532,969	6,180,447
NORTHERN BURLINGTON CO REGIONAL	1341-00	73,441,075	79,363,065	4,559,199	6,093,320
SALEM COUNTY VOC TECH SCHOOL	1342-00	13,752,666	14,651,304	1,090,108	1,290,848
CLEARVIEW REGIONAL HIGH SCH DISTRICT	1343-00	86,811,617	93,778,742	5,154,709	7,030,404
OCEAN COUNTY VOC TECH H S DISTRICT	1357-00	58,162,643	62,678,394	3,408,392	4,681,134
MONMOUTH COUNTY VOC SCHOOL DISTRICT	1360-00	86,440,016	92,731,162	5,012,472	6,872,809
UNION COUNTY VOC TECH SCHOOL	1362-00	31,627,460	33,801,505	2,344,705	2,864,513
WARREN COUNTY VOC TECH BD OF ED	1371-00	17,107,195	18,422,395	1,022,691	1,394,375
SOMERSET COUNTY VOC TECH SCHOOL	1374-00	31,745,476	34,405,838	1,694,547	2,454,162
SHORE REGIONAL H S DISTRICT	1386-00	28,812,545	31,268,615	1,555,817	2,240,115
HENRY HUDSON REG SCH DIST BD OF ED	1390-00	18,495,779	20,036,215	932,697	1,387,689
KINGSWAY REGIONAL SCHOOL DISTRICT	1395-00	69,605,969	74,829,255	5,202,967	6,358,125
NORTHERN HIGHLANDS REG HS BOE	1399-00	45,383,564	48,909,665	2,879,123	3,790,309
BUENA REGIONAL SCHOOL DISTRICT	1406-00	102,133,091	110,694,262	5,280,902	7,760,082
BURLINGTON COUNTY INST OF TECH	1411-00	75,025,226	80,960,557	4,366,282	6,016,110
TINTON FALLS BOROUGH BD OF ED	1417-00	55,356,062	59,631,378	3,415,390	4,555,600
WOODSTOWN-PILEGROVE REGIONAL	1418-00	68,929,329	74,594,093	3,789,730	5,381,091
ANDOVER REGIONAL BD OF ED	1419-00	27,407,589	29,599,949	1,434,713	2,089,654
PASSAIC COUNTY VOCATIONAL TECH	1420-00	130,879,305	139,375,042	10,002,003	12,016,243
GATEWAY REGIONAL HIGH SCH DISTRICT	1423-00	53,247,222	57,676,533	2,985,434	4,200,210
UPPER FREEHOLD REGIONAL BD OF ED	1427-00	81,240,486	87,510,587	5,301,545	6,895,332
BORDENTOWN REGIONAL BD OF ED	1431-00	94,318,014	101,779,378	5,814,666	7,786,417
HIGH POINT REG HIGH SCH DISTRICT	1433-00	53,167,337	57,509,072	2,899,036	4,129,847
MANALAPAN-ENGLISHTOWN REG BOE	1435-00	191,871,678	206,928,405	11,596,552	15,640,997
MATAWAN-ABERDEEN REG HS DISTRICT	1438-00	150,536,859	162,670,109	8,811,059	12,103,432
ATLANTIC CAPE COMMUNITY COLLEGE	1441-00	64,915,245	69,704,049	4,306,322	5,556,117
ATLANTIC CAPE COMMUNITY COLLEGE	1441-70	207,607	217,560	19,349	21,548
OCEAN COUNTY COLLEGE	1444-00	62,729,975	66,552,220	4,509,864	5,561,300
OCEAN COUNTY COLLEGE PARTTIME	1444-70	235,510	270,901	2,628	12,771
SUSSEX WANTAGE REGIONAL SCHOOL	1445-00	65,767,184	71,189,918	3,488,104	5,050,700
EASTERN CAMDEN COUNTY REG SCHOOL	1447-00	73,964,797	79,957,637	4,375,679	5,985,037
MIDDLESEX COUNTY COLLEGE	1454-00	108,649,915	116,464,462	6,994,099	9,134,084
HOPEWELL VALLEY REG SCH DISTRICT	1461-00	153,498,657	165,557,124	9,556,903	12,725,222
CUMBERLAND COUNTY COLLEGE	1468-00	31,185,421	32,787,922	3,054,803	3,310,054
WARREN HILLS REGIONAL BD OF ED	1477-00	77,760,875	84,532,507	4,107,490	5,987,257
MERCER COUNTY COMMUNITY COLLEGE	1478-00	94,885,996	100,491,244	10,000,358	9,246,997
MERCER COUNTY COMMUNITY COLLEGE	1478-70	896,451	966,889	41,194	64,021
MORRIS COUNTY COLLEGE	1481-00	75,821,924	80,944,242	5,031,652	6,461,159
MORRIS COUNTY COLLEGE PARTTIME	1481-70	100,595	102,283	10,827	11,364
RARITAN VALLEY COMMUNITY COLLEGE	1482-00	55,208,331	57,789,799	5,281,295	5,766,600
RARITAN VALLEY COMMUNITY COLLEGE	1482-70	210,487	218,227	12,438	16,207
BERGEN COUNTY COMMUNITY COLLEGE	1486-00	123,332,396	129,260,934	11,295,770	12,506,615
BERGEN COUNTY COMMUNITY COLLEGE	1486-70	323,607	336,705	21,826	27,198
PRINCETON REGIONAL SCHOOL DISTRICT	1487-00	149,722,295	160,761,108	9,561,330	12,518,297
CAMDEN COUNTY COMM COLLEGE	1490-00	94,624,750	100,489,624	7,311,711	8,742,834
CAMDEN COUNTY COMM COLLEGE	1490-60	122,802	128,979	14,248	14,716
CAMDEN COUNTY COMM COLLEGE PARTTIME	1490-70	510,277	544,957	38,770	47,073
ESSEX COUNTY COLLEGE	1495-00	118,626,489	125,774,238	9,648,145	11,264,187
ESSEX COUNTY COLLEGE PARTTIME	1495-70	172,790	178,585	16,187	17,864
ROWAN COLLEGE AT BURLINGTON CO	1496-00	70,427,455	73,763,780	7,174,102	7,657,104
BURLINGTON COUNTY COMM COLLEGE	1496-70	193,457	203,395	11,989	15,584
ROWAN COLLEGE AT GLOUCESTER CO	1497-00	45,702,957	48,212,069	3,981,397	4,513,865
BROOKDALE COMMUNITY COLLEGE	1509-00	124,725,011	132,323,942	10,038,321	11,809,222
BROOKDALE COMMUNITY COLLEGE	1509-60	260,691	282,906	24,467	27,583
BROOKDALE COMMUNITY COLLEGE PARTTIME	1509-70	383,780	399,718	26,909	32,993
MERCER COUNTY VOC TECH SCHOOL	1512-00	24,718,547	26,665,519	1,369,179	1,938,564
CARLSTADT E. RUTHERFORD BD OF ED	1515-00	19,139,985	20,722,655	1,045,719	1,488,370
WESTWOOD REGIONAL BD OF ED	1517-00	657,523,619	713,403,660	35,164,015	50,821,295
WESTWOOD REGIONAL BD OF ED	1521-00	85,475,479	92,078,919	5,730,563	7,354,032
WEST WINDSOR-PLAINSBORO REG SCHOOL	1529-00	312,115,420	336,757,818	18,680,066	25,320,057
NORTH WARREN REG HIGH SCHOOL	1531-00	38,377,078	41,824,071	2,139,680	3,050,007
CUMBERLAND COUNTY VO-TECH SCHOOL	1533-00	20,540,485	22,300,967	1,085,052	1,581,571

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		2017	2016	2017	2016
UNION COUNTY EDUCATIONAL SRV COMM.	1537-00	\$ 46,292,941	49,348,101	3,228,939	4,044,045
MORRIS COUNTY VOC TECH SCHOOL	1541-00	27,060,039	28,904,476	1,828,990	2,328,415
RED BANK REGIONAL HS DISTRICT	1543-00	48,420,436	52,149,034	3,036,768	4,022,430
PASSAIC COUNTY COMMUNITY COLLEGE	1548-00	36,471,686	39,162,297	2,207,975	2,972,673
HUDSON COUNTY SCHOOLS OF TECH	1584-00	90,553,269	97,055,980	5,800,312	7,573,929
LENAPE VALLEY REG HS DISTRICT	1586-00	31,763,835	34,325,366	1,733,521	2,466,538
GLOUCESTER COUNTY VOC BD OF ED	1592-00	39,355,813	42,297,902	2,507,006	3,293,815
MORRIS SCHOOL DISTRICT	1602-00	201,231,802	216,983,826	12,200,525	16,427,008
KITTATINNY REGIONAL HS DISTRICT	1605-00	44,120,340	47,641,006	2,695,272	3,627,556
BERGEN COUNTY SPEC SER SCH DISTRICT	1611-00	175,399,346	187,248,779	11,997,385	15,128,058
SALEM COUNTY COMMUNITY COLLEGE	1613-00	12,484,333	12,956,779	1,509,281	1,513,551
BURLINGTON COUNTY AUD VIS AIDS	1614-00	1,031,379	1,143,761	18,963	56,649
OCEAN COUNTY AUDIO VISUAL AIDS	1615-00	411,139	462,511	5,552	21,804
WALLKILL VALLEY REG HS BD OF ED	1622-00	29,013,260	31,374,271	1,511,306	2,201,906
BURLINGTON CO BD OF SPCL SRVCS	1624-00	120,181,060	129,378,706	7,554,650	9,990,505
MORRIS COUNTY EDUCATIONAL SERVICE	1626-00	20,596,446	22,147,626	1,203,706	1,653,766
CAPE MAY COUNTY SPEC SERV SCHOOL	1643-00	51,473,810	55,715,567	2,566,632	3,836,044
HUDSON COUNTY COMMUNITY COLLEGE	1656-00	53,569,430	54,844,428	7,526,533	7,158,891
CUMBERLAND REGIONAL SCHOOL DISTRICT	1668-00	48,202,124	52,427,469	2,537,319	3,704,908
PINELANDS REGIONAL SCHOOL DISTRICT	1672-00	77,749,556	83,899,581	4,784,764	6,417,977
MIDDLESEX COUNTY EDUCATIONAL SERVICE	1699-00	72,474,891	76,911,187	6,024,170	6,987,512
EDUCATIONAL INFO & RESOURCE CENTER	1704-00	11,081,241	11,745,981	989,919	1,116,774
MERCER COUNTY SPECIAL SERV SCHOOL	1708-00	115,412,079	124,776,914	6,042,904	8,791,858
GLOUCESTER COUNTY SPEC SERV SCHOOL	1721-00	101,283,030	107,643,631	9,102,348	10,232,047
SOMERSET COUNTY EDUCATIONAL SERVICE	1722-00	18,509,350	19,683,514	1,452,721	1,735,352
SUSSEX CO ED SERV COMM BD OF ED	1724-00	7,194,441	7,666,277	522,588	642,180
ESSEX CO EDUCATIONAL SERV COMM.	1725-00	44,987,306	48,297,353	2,483,880	3,495,932
CAMDEN CO ED SERVICE COMM.	1726-00	18,779,943	19,955,823	1,451,578	1,733,490
MONMOUTH-OCEAN EDUCATIONAL SERVICE	1736-00	29,677,215	31,339,620	2,520,639	2,886,880
HUNTERDON COUNTY EDUCATIONAL SERVICE	1738-00	29,961,268	31,210,370	3,105,715	3,287,441
WARREN COUNTY COMM COLLEGE	1751-00	6,401,902	6,670,502	677,856	713,079
SUSSEX COUNTY COMMUNITY COLLEGE	1754-00	18,462,964	19,376,736	1,644,517	1,847,774
SUSSEX COUNTY COMMUNITY COLLEGE	1754-70	53,941	55,203	5,113	5,610
OCEAN COUNTY N SHORE JNT COMM.	1758-00	108,867	124,386	1,293	5,864
UNION COUNTY COLLEGE	1761-00	69,578,652	73,085,806	6,310,842	7,015,934
UNION COUNTY COLLEGE PARTTIME	1761-70	356,349	376,715	28,889	33,988
CHATHAMS SCHOOL DISTRICT	1792-00	111,617,389	120,276,508	7,600,393	9,696,673
MORRIS-UNION JOINTURE COMM.	1806-00	53,413,379	56,307,385	5,669,928	5,967,588
ATLANTIC COUNTY SPEC SERV SCHOOL	1829-00	89,009,148	96,530,933	4,542,416	6,724,646
WARREN COUNTY SPEC SERVICES SCHOOL	1839-00	7,755,317	8,156,145	632,409	733,160
SALEM COUNTY SPECIAL SERV SCHOOL	1840-00	24,200,208	25,336,347	2,837,657	2,867,326
PASSAIC COUNTY EDUCATIONAL SERVICE	1848-00	8,555,786	8,932,103	792,189	866,944
HUNTERDON COUNTY VOC TECH SCHOOL	1852-00	7,029,022	7,582,545	430,257	579,816
GREAT MEADOWS REGIONAL BD OF ED	1854-00	31,237,261	33,733,459	1,801,399	2,496,790
LEAP ACADEMY CHARTER SCHOOL	1873-00	15,793,009	16,150,001	2,348,627	2,185,332
PRINCETON CHARTER SCHOOL	1874-00	4,439,924	4,704,085	446,354	482,680
NORTH STAR ACADEMY CHARTER SCHOOL	1878-00	23,184,096	21,862,304	6,577,189	5,164,008
ROBERT TREAT ACADEMY CHARTER SCHOOL	1881-00	9,560,168	10,035,542	1,208,077	1,191,289
ELYSIAN CHARTER SCHOOL OF HOBOKEN	1882-00	5,712,108	5,980,285	651,785	669,091
LEARNING COMMUNITY CHARTER SCHOOL	1883-00	6,807,762	7,111,647	912,828	886,478
SOARING HEIGHTS CHARTER SCHOOL	1884-00	3,580,567	3,722,391	457,327	447,606
TRENTON COMMUNITY CHARTER SCHOOL	1886-00	955,431	1,058,961	14,369	49,922
SUSSEX COUNTY CHARTER SCHOOL	1889-00	4,430,626	4,635,499	519,834	527,623
INTERNATIONAL CHARTER SCHOOL	1892-00	2,651,091	2,826,590	243,205	271,704
GREATER BRUNSWICK CHARTER SCHOOL	1894-00	5,866,301	6,093,554	723,001	718,349
PLEASAN TECH ACADEMY CHARTER	1895-00	523,012	578,415	24,983	39,560
EMILY FISHER CHARTER SCHOOL	1896-00	242,279	276,082	2,945	13,015
ACADEMY CHARTER HIGH SCHOOL	1897-00	3,821,379	4,021,868	426,272	439,757
CHARTER TECH SCHOOL	1898-00	6,406,011	6,720,132	726,140	744,589
HOBOKEN CHARTER SCHOOL	1899-00	3,644,747	3,729,936	582,698	532,780
GRANVILLE CHARTER SCHOOL	1901-00	274,974	313,681	3,311	14,788
EAST ORANGE COMM CHARTER SCHOOL	1905-00	10,298,422	10,884,040	1,083,634	1,149,896
CLASSICAL ACADEMY CHARTER SCHOOL	1908-00	1,306,564	1,331,808	162,976	160,071
RED BANK CHARTER SCHOOL	1911-00	3,376,720	3,482,844	444,744	431,490
JERSEY CITY GOLDEN DOOR CHARTER	1913-00	5,800,370	5,924,222	895,510	824,724
CAMDEN'S PROMISE CHARTER SCHOOL	1914-00	19,059,429	19,851,049	2,432,397	2,394,598
TEANECK COMMUNITY CHARTER SCHOOL	1917-00	4,783,030	5,051,398	528,674	550,490
QUEEN CITY ACADEMY CHARTER SCHOOL	1920-00	3,612,621	3,687,970	584,420	533,984

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VILLAGE CHARTER SCHOOL	1921-00	\$ 4,183,641	4,291,183	621,037	579,554
JERSEY CITY COMMUNITY CHARTER	1922-00	7,513,951	7,869,995	928,495	930,939
GRAY CHARTER SCHOOL	1925-00	4,285,482	4,532,917	448,406	477,256
PACE CHARTER SCHOOL OF HAMILTON	1926-00	3,518,893	3,649,621	520,762	489,352
OCEANSIDE CHARTER SCHOOL	1927-00	533,571	563,325	42,162	50,000
ENGLEWOOD ON THE PALISADES CHARTER	2005-00	4,212,142	4,424,014	430,210	457,330
DISCOVERY CHARTER SCHOOL	2011-00	619,072	616,659	104,888	94,016
MARION P THOMAS CHARTER SCHOOL	2015-00	11,707,564	11,747,112	2,178,185	1,913,243
MARIA L VARISCO ROGERS CHARTER	8004-00	7,186,303	7,378,397	1,199,957	1,087,836
BAYSHORE JOINTURE COMMISSION	8009-00	3,721,454	3,651,085	787,454	662,953
SOUTH BERGEN JOINTURE COMMISSION	8017-00	33,575,370	35,965,895	2,898,899	3,334,501
NEWARK CHARTER SCHOOL	8020-00	54,441	55,400	6,059	6,299
FREEDOM ACADEMY CHARTER SCHOOL	8021-00	5,539,924	5,090,931	1,709,709	1,322,800
HOPE ACADEMY CHARTER SCHOOL	8026-00	3,319,884	3,425,517	409,502	404,602
D.U.E. SEASON CHARTER SCHOOL	8027-00	1,633,001	1,751,695	162,362	177,482
UNITY CHARTER SCHOOL	8030-00	2,555,894	2,638,802	330,574	323,085
CENTRAL JERSEY ARTS CHARTER SCHOOL	8034-00	3,408	-	4,273	3,016
UNIVERSITY HEIGHTS CHARTER SCHOOL	8035-00	6,616,220	6,444,640	1,540,408	1,269,709
UNION COUNTY TEAMS CHARTER SCHOOL	8039-00	3,203,526	3,258,229	513,043	468,699
CAMDEN ACADEMY CHARTER SCHOOL	8043-00	991,917	976,888	201,744	171,050
ECO CHARTER SCHOOL	8051-00	2,655,658	2,765,117	394,400	371,728
LADY LIBERTY CHARTER SCHOOL	8055-00	5,741,575	5,842,211	889,046	821,928
LIBERTY ACADEMY CHARTER SCHOOL	8057-00	420,325	445,521	38,559	43,152
NEW HORIZON COMMUNITY CHARTER	8059-00	4,761,566	4,913,860	661,870	632,789
PATERSON CHART SCHOOL SCIENCE	8066-00	10,118,207	10,040,853	2,093,900	1,781,956
RIDGE AND VALLEY CHARTER SCHOOL	8070-00	2,730,800	2,875,298	311,455	320,914
SCHOMBURG CHARTER SCHOOL	8071-00	153,862	169,105	2,446	7,972
TEAM ACADEMY CHARTER SCHOOL	8075-00	21,116,527	20,846,191	4,897,331	4,050,058
CENTRAL JERSEY CHARTER PREP SCHOOL	8083-00	3,345,436	3,222,274	765,068	635,905
UNIVERSITY ACADEMY CHARTER HS	8085-00	6,579,724	6,929,819	765,037	784,708
FOUNDATION ACADEMY CHARTER SCHOOL	8086-00	6,822,303	6,630,732	1,629,991	1,337,687
BERGEN ARTS & SCIENCE CHARTER	8091-00	6,923,142	6,635,150	1,774,307	1,440,755
GALLOWAY COMMUNITY CHARTER SCHOOL	8092-00	1,224,918	1,299,294	114,118	127,317
CAPITAL PREPARATORY CHARTER HS	8094-00	334,637	378,108	4,365	17,825
PRIDE ACADEMY CHARTER SCHOOL	8095-00	3,125,338	3,197,867	566,103	503,116
CAMDEN'S PRIDE CHARTER SCHOOL	8097-00	450,863	448,132	106,223	87,791
NEWARK EDUCATORS' COMM CHARTER	8100-00	3,159,117	3,149,655	617,099	532,848
PAUL ROBESON CHARTER SCHOOL	8101-00	2,248,263	2,096,705	644,146	519,130
ETHICAL COMM CHRTR SCHOOL	8102-00	2,435,558	2,357,467	564,821	469,092
INSTITUTE FOR EXCELLENCE CHARTER	8103-00	593,562	618,657	62,596	65,780
RIVERBANK CHARTER SCHOOL OF EXCEL	8106-00	1,438,826	1,479,337	230,563	210,805
VINELAND PUBLIC CHARTER SCHOOL	8107-00	2,947,160	2,998,861	461,841	423,352
COMMUNITY CH SCHOOL OF PATTERSON	8109-00	4,694,995	4,507,864	1,111,890	914,304
RENAISSANCE REG LEADERSHIP CHARTER	8111-00	300,578	288,145	71,832	59,842
HOBOKEN DUAL LANGUAGE CHARTER	8112-00	2,250,718	2,150,698	590,906	477,831
BARACK OBAMA GREEN CHARTER HS	8113-00	885,256	766,733	312,308	239,634
ACADEMY FOR URBAN LEADERSHIP	8114-00	2,282,450	2,191,347	491,543	414,840
HATIKVAH INTERNAT'L ACAD CHARTER	8115-00	1,877,218	1,853,622	397,562	338,391
NEWARK LEGACY CHARTER SCHOOL	8118-00	6,012,628	5,881,912	1,407,059	1,161,609
M.E.T.S. CHARTER SCHOOL	8120-00	4,182,668	4,074,043	856,912	726,248
GREAT OAKS CHARTER SCHOOL	8121-00	2,073,695	1,974,467	558,379	446,223
PEOPLES PREPARATORY CHARTER	8122-00	2,694,508	2,463,839	868,361	668,898
DR LENA EDWARDS ACAD CHARTER	8123-00	2,798,331	2,783,138	515,534	456,001
ROSEVILLE COMMUNITY CHARTER	8124-00	2,500,558	2,460,765	554,013	463,733
THE KINGDOM CH SCHOOL OF LEADE	8125-00	912,778	840,681	261,594	206,597
MILLVILLE PUBLIC CHARTER SCHOOL	8126-00	1,268,244	1,202,900	330,533	266,538
VISIONS ACADEMY CHARTER HS	8127-00	342,106	325,539	84,612	70,294
JOHN P HOLLAND CHARTER SCHOOL	8128-00	2,436,285	2,490,351	393,737	361,311
PASSAIC ARTS & SCIENCE CHARTER SCH	8129-00	5,023,292	4,604,752	1,564,112	1,214,483
KNOWLEDGE A TO Z CHARTER SCHOOL	8151-00	2,166,197	2,132,477	514,343	422,168
THOMAS EDISON ENERGY-SMART CHARTER	8152-00	1,940,554	1,870,227	482,647	394,996
NEWARK PREP CHARTER SCHOOL	8153-00	2,818,719	2,778,260	597,986	508,181
BELOVED COMMUNITY CHARTER SCHOOL	8154-00	3,183,717	2,984,961	893,258	710,447
BENJAMIN BANNEKER PREP CH SCHOOL	8155-00	1,359,288	1,387,318	223,547	204,280
MERIT PREP CHARTER SCHOOL NEWARK	8158-00	864,268	718,754	350,297	260,522
PAULO FREIRE CHARTER SCHOOL	8160-00	1,347,432	1,121,493	526,734	393,516
BURCH CHTR SCHOOL OF EXCELLENCE	8161-00	411,799	460,499	5,816	21,709
PHILIP'S ACADEMY CHARTER SCHOOL	8162-00	1,701,685	1,544,288	542,038	421,832

STATE OF NEW JERSEY

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

As of and for years ended June 30, 2017 and 2016

Employer	Employer number	Total other postemployment benefits obligation attributable to the employer		Employer other postemployment benefits expense and related revenue	
		2017	2016	2017	2016
PATERSON ARTS AND SCIENCE CHARTER	8163-00	\$ 3,107,722	2,889,549	900,503	708,197
CAMDEN COUNTY CHARTER SCHOOL	8164-00	4,217,804	3,980,469	1,047,347	848,607
SOUTH HUNTERDON REGIONAL SCHOOL	8165-00	23,712,221	24,895,123	2,336,796	2,512,883
HOPE COMMUNITY CHARTER SCHOOL	8166-00	1,243,223	1,123,526	366,172	284,916
COMPASS ACADEMY CHARTER SCHOOL	8167-00	1,603,752	1,594,961	275,095	243,505
JERSEY CITY GLOBAL CHARTER SCHOOL	8168-00	1,125,133	1,001,556	384,858	294,912
TRENTON STEM TO CIVICS CHARTER	8173-00	1,509,566	1,395,248	400,296	316,396
LINK COMMUNITY CHARTER SCHOOL	8174-00	1,951,172	1,817,759	537,330	429,034
GREAT FUTURES CHARTER HIGH SCHOOL	8175-00	1,009,150	936,434	288,191	226,537
INTERNATIONAL ACADEMY OF TRENTON CHARTER	8176-00	1,211,803	821,188	705,383	497,977
COLLEGE ACHIEVE CENTRAL CHARTER	8181-00	56,016	55,088	13,723	11,278
MILLVILLE PUBLIC CHARTER SCHOOL	8183-00	67,787	57,592	22,090	17,230
PENSIONERS GROUP	9975-00	524,702	596,987	6,463	28,143
TOTAL		\$ 53,639,841,858	57,831,784,184	3,348,490,523	4,450,317,484

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

STATE OF NEW JERSEY

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

June 30, 2017 and 2016

(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.