

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2018

| Employer | Employer I.D. | 30-Jun-17 | | | | | | | | | | 30-Jun-18 |
|-------------------------------------|---------------|----------------------------------|--------------|---------------|--------------------------|---|------------------------|----------------------|------------------------|-------------------------------|--|-----------|
| | | Total OPEB Liability (Beginning) | Service Cost | Interest Cost | Changes of Benefit Terms | Differences between Expected and Actual Experiences | Changes of Assumptions | Member Contributions | Gross Benefit Payments | Total OPEB Liability (Ending) | | |
| FRANKLIN TOWNSHIP BD OF ED | 0110-00 | \$255,146,733 | \$10,648,611 | \$9,413,944 | \$0 | -\$22,392,077 | -\$25,436,444 | \$204,855 | -\$5,927,077 | \$221,658,545 | | |
| BERKELEY TWP BD OF ED | 0111-00 | \$87,314,074 | \$3,119,528 | \$3,202,466 | \$0 | -\$6,339,691 | -\$8,783,057 | \$70,733 | -\$2,046,585 | \$76,537,468 | | |
| HAMMONTON TOWN BD OF ED | 0112-00 | \$113,791,413 | \$4,246,674 | \$4,180,451 | \$0 | -\$9,384,772 | -\$11,352,424 | \$91,425 | -\$2,645,286 | \$98,927,481 | | |
| SOUTH BRUNSWICK TOWNSHIP BD OF ED | 0113-00 | \$282,397,683 | \$11,047,185 | \$10,392,885 | \$0 | -\$23,841,918 | -\$28,170,923 | \$226,871 | -\$6,564,249 | \$245,487,534 | | |
| HAWTHORNE BOROUGH BD OF ED | 0114-00 | \$40,088,965 | \$852,303 | \$1,450,287 | \$0 | -\$4,017,103 | -\$3,860,928 | \$31,093 | -\$899,654 | \$33,644,963 | | |
| HAWTHORNE BOROUGH BD OF ED PARAPROF | 0114-01 | \$39,964,718 | \$2,207,829 | \$1,494,038 | \$0 | -\$4,473,005 | -\$3,943,342 | \$31,757 | -\$918,858 | \$34,363,137 | | |
| MENDHAM BOROUGH BD OF ED | 0115-00 | \$22,059,328 | \$754,727 | \$808,159 | \$0 | -\$2,246,924 | -\$2,150,609 | \$17,320 | -\$501,124 | \$18,740,877 | | |
| WEST DEPTFORD TOWNSHIP BD OF ED | 0117-00 | \$118,813,265 | \$3,650,556 | \$4,337,795 | \$0 | -\$11,233,644 | -\$11,627,517 | \$93,641 | -\$2,709,387 | \$101,324,709 | | |
| BELVIDERE TOWN BD OF ED | 0120-00 | \$33,070,928 | \$1,176,141 | \$1,212,935 | \$0 | -\$2,814,673 | -\$2,845,510 | \$26,451 | -\$765,340 | \$28,621,932 | | |
| MOUNT OLIVE TOWNSHIP BD OF ED | 0123-00 | \$181,332,808 | \$6,106,145 | \$6,637,891 | \$0 | -\$13,730,615 | -\$18,144,983 | \$146,128 | -\$4,228,054 | \$158,119,320 | | |
| PARAMUS BD OF ED | 0124-00 | \$156,598,956 | \$5,565,352 | \$5,743,009 | \$0 | -\$12,339,339 | -\$15,651,995 | \$126,051 | -\$3,647,151 | \$136,394,883 | | |
| SOMERS POINT CITY BD OF ED | 0126-00 | \$45,391,716 | \$1,503,124 | \$1,660,841 | \$0 | -\$3,748,023 | -\$4,508,185 | \$36,306 | -\$1,050,475 | \$39,285,304 | | |
| MIDDLETOWN TOWNSHIP BD OF ED | 0127-00 | \$362,702,295 | \$11,936,407 | \$13,266,969 | \$0 | -\$26,595,364 | -\$36,352,130 | \$292,757 | -\$8,470,593 | \$316,780,341 | | |
| NEWTON TOWN BD OF ED | 0129-00 | \$70,541,529 | \$2,294,109 | \$2,580,182 | \$0 | -\$7,351,200 | -\$6,848,113 | \$55,150 | -\$1,595,713 | \$59,675,944 | | |
| JAMESBURG BOROUGH BD OF ED | 0130-00 | \$16,955,813 | \$606,890 | \$621,998 | \$0 | -\$1,384,613 | -\$1,690,289 | \$13,613 | -\$393,863 | \$14,729,549 | | |
| PLEASANTVILLE CITY BD OF ED | 0145-00 | \$150,366,524 | \$6,147,866 | \$5,544,991 | \$0 | -\$17,072,592 | -\$14,587,402 | \$117,478 | -\$3,399,084 | \$127,117,781 | | |
| WALL TOWNSHIP BD OF ED | 0146-00 | \$174,013,289 | \$6,532,628 | \$6,394,505 | \$0 | -\$17,296,901 | -\$15,023,438 | \$139,298 | -\$4,030,438 | \$150,728,943 | | |
| DEERFIELD TOWNSHIP BD OF ED | 0147-00 | \$16,003,433 | \$486,337 | \$583,968 | \$0 | -\$1,223,055 | -\$1,594,768 | \$12,843 | -\$371,605 | \$13,897,153 | | |
| AVALON BOROUGH BD OF ED | 0148-00 | \$8,377,719 | \$192,369 | \$303,476 | \$0 | -\$574,042 | -\$835,031 | \$6,725 | -\$194,575 | \$7,276,641 | | |
| FLEMINGTON RARITAN BD OF ED | 0149-00 | \$112,589,855 | \$4,254,265 | \$4,138,748 | \$0 | -\$10,739,848 | -\$11,091,764 | \$89,326 | \$2,584,548 | \$96,656,034 | | |
| PATERSON CITY BD OF ED | 0151-00 | \$965,137,498 | \$35,188,086 | \$35,432,980 | \$0 | -\$92,799,866 | -\$94,872,900 | \$764,047 | -\$22,106,814 | \$826,743,031 | | |
| HOLLAND TOWNSHIP BD OF ED | 0152-00 | \$27,014,392 | \$925,079 | \$989,468 | \$0 | \$2,123,454 | -\$2,696,952 | \$21,720 | -\$628,430 | \$23,501,823 | | |
| WINSLOW TOWNSHIP BD OF ED | 0153-00 | \$222,181,953 | \$6,574,855 | \$8,103,373 | \$0 | -\$22,406,434 | -\$21,576,607 | \$173,764 | -\$5,027,674 | \$188,023,230 | | |
| MIDDLE TOWNSHIP BD OF ED | 0154-00 | \$117,812,907 | \$3,419,027 | \$4,294,129 | \$0 | -\$11,043,953 | -\$11,518,267 | \$92,761 | -\$2,683,930 | \$100,372,674 | | |
| MIDDLE TOWNSHIP BD OF ED | 0154-01 | \$437,140 | \$0 | \$15,465 | \$0 | \$6,437 | -\$46,185 | \$372 | -\$10,762 | \$402,467 | | |
| HALEDON BOROUGH BD OF ED | 0155-00 | \$31,486,293 | \$1,461,876 | \$1,166,888 | \$0 | -\$2,599,217 | -\$3,170,870 | \$25,536 | -\$738,860 | \$27,631,646 | | |
| LITTLE FERRY BOROUGH BD OF ED | 0156-00 | \$29,396,310 | \$1,128,972 | \$1,081,086 | \$0 | -\$2,423,013 | -\$2,936,194 | \$23,646 | -\$684,177 | \$25,586,630 | | |
| MANSFIELD TOWNSHIP BD OF ED | 0157-00 | \$25,238,515 | \$927,069 | \$927,704 | \$0 | \$4,622,056 | -\$2,260,874 | \$18,208 | -\$526,818 | \$19,701,748 | | |
| PASSAIC COUNTY REGIONAL HS BD OF ED | 0158-00 | \$32,360,787 | \$1,156,942 | \$1,186,684 | \$0 | -\$1,707,782 | -\$3,319,855 | \$26,736 | -\$773,576 | \$28,929,936 | | |
| PASSAIC COUNTY REGIONAL HS BD OF ED | 0158-01 | \$11,523,987 | \$306,894 | \$418,896 | \$0 | -\$671,411 | -\$1,164,922 | \$9,382 | -\$271,444 | \$10,151,382 | | |
| HOWELL TOWNSHIP BD OF ED | 0159-00 | \$279,890,338 | \$9,141,378 | \$10,234,402 | \$0 | -\$18,044,434 | -\$28,294,258 | \$227,864 | -\$6,592,988 | \$246,562,302 | | |
| DELANCO TOWNSHIP BD OF ED | 0163-00 | \$16,584,411 | \$503,645 | \$605,253 | \$0 | -\$1,508,235 | -\$1,628,412 | \$13,114 | -\$379,444 | \$14,190,332 | | |
| EVESHAM TWP BD OF ED | 0165-00 | \$203,375,606 | \$7,007,680 | \$7,451,586 | \$0 | -\$20,077,141 | -\$18,284,584 | \$161,689 | -\$4,678,276 | \$174,956,560 | | |
| LOWER CAMDEN COUNTY REGIONAL H | 0168-00 | \$20,169,936 | \$0 | \$7,144,245 | \$0 | \$1,364,473 | -\$1,963,916 | \$15,816 | -\$457,622 | \$17,113,986 | | |
| RANCOACS VALLEY REGIONAL HS | 0169-00 | \$63,998,213 | \$2,262,763 | \$2,346,439 | \$0 | -\$4,600,268 | -\$6,439,883 | \$51,863 | -\$1,500,590 | \$56,118,573 | | |
| MOUNT HOLLY TOWNSHIP BD OF ED | 0170-00 | \$50,570,621 | \$1,481,803 | \$1,843,702 | \$0 | \$4,655,118 | -\$4,954,233 | \$39,898 | -\$1,154,411 | \$43,172,262 | | |
| FRANKLIN BOROUGH BD OF ED | 0173-00 | \$22,819,919 | \$698,953 | \$833,228 | \$0 | -\$2,569,282 | -\$2,191,612 | \$17,650 | -\$510,678 | \$19,098,178 | | |
| FRANKLIN BOROUGH BD OF ED | 0173-01 | \$1,473,376 | \$18,649 | \$52,830 | \$0 | -\$90,562 | -\$146,319 | \$1,178 | -\$34,095 | \$1,275,057 | | |
| BARRINGTON BOROUGH BD OF ED | 0179-00 | \$22,881,868 | \$815,736 | \$839,336 | \$0 | -\$2,031,052 | -\$2,264,361 | \$18,236 | -\$527,630 | \$19,732,133 | | |
| HADDONFIELD BOROUGH BD OF ED | 0181-00 | \$79,965,632 | \$2,704,882 | \$2,929,094 | \$0 | -\$9,624,814 | \$7,643,971 | \$61,560 | -\$1,781,160 | \$66,611,223 | | |
| EAST RUTHERFORD BOROUGH BD OF ED | 0185-00 | \$29,107,343 | \$1,057,898 | \$1,068,144 | \$0 | -\$1,921,243 | -\$2,949,151 | \$23,751 | -\$687,197 | \$25,699,545 | | |
| MAYWOOD BOROUGH BD OF ED | 0186-00 | \$25,898,021 | \$1,022,465 | \$953,712 | \$0 | \$2,869,274 | -\$2,515,794 | \$20,261 | -\$586,218 | \$21,923,173 | | |
| PROSPECT PARK BOROUGH BD OF ED | 0189-00 | \$23,986,058 | \$1,057,325 | \$886,969 | \$0 | -\$2,064,242 | -\$2,401,216 | \$19,338 | -\$559,519 | \$20,924,713 | | |
| METUCHEN TOWN BD OF ED | 0190-00 | \$74,040,564 | \$2,558,100 | \$2,712,556 | \$0 | \$5,412,352 | \$7,435,108 | \$59,878 | -\$1,732,492 | \$64,791,146 | | |
| STAFFORD BOROUGH BD OF ED | 0191-00 | \$95,643,261 | \$3,619,253 | \$3,516,213 | \$0 | -\$9,684,821 | -\$9,366,358 | \$75,431 | \$2,182,502 | \$81,620,477 | | |
| WANAUKE BOROUGH BD OF ED | 0192-00 | \$31,925,271 | \$1,320,367 | \$1,177,724 | \$0 | \$3,371,963 | -\$3,124,141 | \$25,160 | -\$727,972 | \$27,224,446 | | |
| BRICK TWP BD OF ED | 0193-00 | \$95,286,390 | \$13,223,989 | \$14,467,822 | \$0 | -\$32,400,553 | -\$39,296,773 | \$316,472 | -\$9,156,740 | \$342,440,607 | | |
| AUDUBON BOROUGH BD OF ED | 0196-00 | \$63,286,990 | \$2,055,210 | \$2,314,699 | \$0 | -\$6,518,873 | -\$6,151,215 | \$49,538 | -\$1,433,326 | \$53,603,023 | | |
| NEWARK PUBLIC SCHOOLS | 0197-00 | \$129,029,054 | \$8,722,956 | \$4,573,939 | \$0 | \$748,108,379 | -\$89,588,322 | \$721,488 | -\$20,875,428 | \$780,692,066 | | |
| NEWARK PUBLIC SCHOOLS | 0197-03 | \$1,638,447,121 | \$43,211,843 | \$59,880,451 | \$0 | -\$937,371,838 | -\$80,908,857 | \$651,589 | -\$18,852,982 | \$705,057,327 | | |
| RIVERSIDE TOWNSHIP BD OF ED | 0198-00 | \$50,943,069 | \$1,742,872 | \$1,866,166 | \$0 | -\$4,773,281 | -\$5,008,344 | \$40,334 | -\$1,167,020 | \$43,643,796 | | |
| ATLANTIC HIGHLANDS BOROUGH BD | 0199-00 | \$14,267,278 | \$490,446 | \$522,804 | \$0 | -\$1,528,747 | -\$1,383,593 | \$11,143 | -\$322,398 | \$12,056,933 | | |
| WEST LONG BRANCH BOROUGH BD OF ED | 0202-00 | \$23,380,626 | \$822,337 | \$857,235 | \$0 | -\$2,073,367 | -\$2,312,750 | \$18,625 | -\$538,905 | \$20,153,801 | | |
| WAYNE TOWNSHIP BD OF ED | 0203-00 | \$299,702,215 | \$11,298,745 | \$11,013,479 | \$0 | -\$22,311,688 | -\$30,153,674 | \$242,839 | -\$7,026,260 | \$262,765,656 | | |
| LEONIA BOROUGH BD OF ED | 0223-00 | \$60,119,124 | \$2,513,156 | \$2,218,628 | \$0 | -\$6,064,997 | -\$5,914,564 | \$47,632 | -\$1,378,183 | \$51,540,796 | | |
| GLASSBORO BOROUGH BD OF ED | 0224-00 | \$101,884,684 | \$3,129,832 | \$3,719,720 | \$0 | -\$9,626,328 | -\$9,971,439 | \$80,304 | -\$2,323,495 | \$86,893,278 | | |
| MARGATE CITY BD OF ED | 0225-00 | \$27,726,073 | \$844,987 | \$1,011,551 | \$0 | -\$1,461,024 | -\$2,829,367 | \$22,786 | -\$659,285 | \$24,655,721 | | |
| RUNNEMEDE BOROUGH BD OF ED | 0226-00 | \$39,594,591 | \$1,295,650 | \$1,448,976 | \$0 | \$5,248,510 | -\$3,731,768 | \$30,053 | -\$869,558 | \$32,519,434 | | |
| TEWKSBURY TOWNSHIP BD OF ED | 0227-00 | \$27,086,117 | \$953,108 | \$993,967 | \$0 | -\$4,537,188 | -\$2,464,590 | \$19,848 | -\$574,287 | \$21,476,975 | | |
| OAKLYN BOROUGH BD OF ED | 0228-00 | \$18,484,960 | \$457,748 | \$671,120 | \$0 | \$2,110,447 | -\$1,761,049 | \$14,182 | -\$410,351 | \$15,346,163 | | |
| HOLMDEL TOWNSHIP BD OF ED | 0229-00 | \$115,969,509 | \$4,085,846 | \$4,251,774 | \$0 | -\$9,242,831 | -\$11,576,842 | \$93,233 | \$2,697,578 | \$100,883,111 | | |
| HO HO KUS BOROUGH BD OF ED | 0230-00 | \$18,503,577 | \$697,646 | \$679,775 | \$0 | -\$884,393 | -\$1,911,285 | \$15,392 | -\$445,358 | \$16,655,354 | | |
| VINELAND CITY BD OF ED | 0231-00 | \$507,795,278 | \$16,334,329 | \$18,565,203 | \$0 | -\$48,059,486 | -\$49,766,218 | \$400,786 | -\$11,596,278 | \$433,673,614 | | |
| LINCOLN PARK BOROUGH BD OF ED | 0232-00 | \$33,221,956 | \$1,128,870 | \$1,216,713 | \$0 | -\$3,079,153 | -\$3,268,719 | \$26,324 | -\$761,661 | \$28,484,330 | | |
| MERCHANTVILLE BOROUGH BD OF ED | 0233-00 | \$13,186,397 | \$403,803 | \$481,731 | \$0 | -\$2,124,618 | -\$1,202,042 | \$9,680 | -\$280,094 | \$10,474,857 | | |
| NORTH CALDWELL TOWNSHIP BD OF ED | 0234-00 | \$23,230,752 | \$1,004,498 | \$858,582 | \$0 | -\$2,581,943 | -\$2,264,965 | \$18,241 | -\$527,771 | \$19,737,394 | | |
| WEST NEW YORK TOWN BD OF ED | 0235-00 | \$236,341,798 | \$10,141,962 | \$8,731,348 | \$0 | -\$24,202,248 | -\$23,242,651 | \$187,182 | -\$5,415,888 | \$202,541,503 | | |

State of New Jersey
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Measurement Date June 30, 2018

| | | 30-Jun-17 | | | | | | | | | | 30-Jun-18 |
|------------------------------------|---------------|----------------------------------|--------------|---------------|--------------------------|---|------------------------|----------------------|------------------------|-------------------------------|--|-----------|
| Employer | Employer I.D. | Total OPEB Liability (Beginning) | Service Cost | Interest Cost | Changes of Benefit Terms | Differences between Expected and Actual Experiences | Changes of Assumptions | Member Contributions | Gross Benefit Payments | Total OPEB Liability (Ending) | | |
| | | | | | | | | | | | | |
| UNION CITY BD OF ED | 0236-00 | \$370,589,914 | \$14,451,738 | \$13,635,249 | \$0 | -\$27,043,477 | -\$37,390,758 | \$301,122 | -\$8,712,610 | \$325,831,178 | | |
| MIDLAND PARK BOROUGH BD OF ED | 0237-00 | \$43,145,237 | \$1,615,963 | \$1,585,359 | \$0 | -\$3,784,849 | -\$4,282,216 | \$34,486 | -\$997,821 | \$37,316,159 | | |
| OCEAN CITY BD OF ED | 0238-00 | \$106,770,830 | \$2,840,142 | \$3,881,200 | \$0 | -\$6,733,346 | -\$10,741,212 | \$86,503 | -\$2,502,864 | \$93,601,253 | | |
| RAHWAY CITY BD OF ED | 0239-00 | \$128,041,253 | \$4,752,737 | \$4,702,284 | \$0 | -\$8,654,979 | -\$12,962,972 | \$104,396 | -\$3,020,568 | \$112,962,151 | | |
| RAHWAY CITY BD OF ED | 0239-01 | \$1,057,028 | \$0 | \$37,459 | \$0 | -\$142,186 | -\$95,813 | \$772 | -\$22,326 | \$834,934 | | |
| JEFFERSON TOWNSHIP BD OF ED | 0240-00 | \$135,937,783 | \$4,653,305 | \$4,979,430 | \$0 | -\$11,772,755 | -\$13,461,652 | \$108,412 | -\$3,136,768 | \$117,307,755 | | |
| SCOTCH PLAINS FANWOOD BD OF ED | 0241-00 | \$180,459,049 | \$6,846,632 | \$6,634,059 | \$0 | -\$17,909,620 | -\$15,932,833 | \$144,233 | -\$4,173,211 | \$156,068,309 | | |
| WASHINGTON TOWNSHIP BD OF ED | 0242-00 | \$380,290,467 | \$11,314,901 | \$13,871,181 | \$0 | -\$36,209,898 | -\$37,152,633 | \$299,204 | -\$8,657,123 | \$323,756,099 | | |
| BLOOMINGDALE BOROUGH BD OF ED | 0243-00 | \$23,295,907 | \$714,002 | \$850,072 | \$0 | -\$1,247,745 | -\$2,375,673 | \$19,132 | -\$11,722,127 | \$20,702,127 | | |
| WEEHAWKEN TOWNSHIP BD OF ED | 0244-00 | \$45,333,148 | \$1,702,128 | \$1,666,055 | \$0 | -\$4,357,820 | -\$4,461,486 | \$35,930 | -\$1,039,594 | \$38,878,361 | | |
| RIVERTON BOROUGH BD OF ED | 0252-00 | \$12,105,711 | \$402,859 | \$443,028 | \$0 | -\$1,051,561 | -\$1,197,286 | \$9,642 | -\$278,986 | \$10,433,407 | | |
| MOORESTOWN TOWNSHIP BD OF ED | 0264-00 | \$144,438,566 | \$5,613,931 | \$5,315,518 | \$0 | -\$15,019,070 | -\$14,120,779 | \$113,720 | -\$3,290,354 | \$123,051,532 | | |
| MOORESTOWN TOWNSHIP BD OF ED | 0264-01 | \$4,986,204 | \$0 | \$176,691 | \$0 | -\$454,678 | -\$3,662 | \$3,662 | -\$105,947 | \$3,962,160 | | |
| PEMBERTON TOWNSHIP BD OF ED | 0265-00 | \$302,739,653 | \$9,072,161 | \$11,044,762 | \$0 | -\$28,769,062 | -\$29,588,714 | \$238,289 | -\$6,894,616 | \$257,842,473 | | |
| WALLINGTON BOROUGH BD OF ED | 0266-00 | \$36,522,442 | \$1,303,236 | \$1,340,196 | \$0 | -\$4,394,847 | -\$3,498,380 | \$28,174 | -\$815,175 | \$30,485,646 | | |
| MAPLE SHADE TOWNSHIP BD OF ED | 0267-00 | \$85,501,908 | \$2,885,805 | \$3,131,082 | \$0 | -\$8,850,277 | -\$8,317,440 | \$66,983 | -\$1,938,089 | \$72,479,972 | | |
| LINDENWOLD BOROUGH BD OF ED | 0268-00 | \$95,157,754 | \$3,563,095 | \$3,496,581 | \$0 | -\$8,524,831 | -\$9,426,594 | \$75,916 | -\$2,196,538 | \$82,145,383 | | |
| CERRY HILL TOWNSHIP BD OF ED | 0269-00 | \$437,828,147 | \$14,477,556 | \$16,021,618 | \$0 | -\$42,695,454 | -\$42,823,646 | \$344,875 | -\$9,978,554 | \$373,174,542 | | |
| NETCONG BOROUGH BD OF ED | 0270-00 | \$10,956,210 | \$341,091 | \$400,487 | \$0 | -\$991,248 | -\$1,845,597 | \$7,983 | -\$230,976 | \$8,637,960 | | |
| MANTUA TOWNSHIP BD OF ED | 0271-00 | \$55,117,258 | \$2,032,401 | \$2,025,308 | \$0 | -\$7,753,928 | -\$5,173,570 | \$41,665 | -\$1,205,520 | \$45,083,614 | | |
| BERLIN BOROUGH BD OF ED | 0272-00 | \$31,309,205 | \$1,026,490 | \$1,145,559 | \$0 | -\$3,452,162 | -\$3,021,285 | \$24,332 | -\$704,005 | \$26,328,134 | | |
| BOUND BROOK CITY BD OF ED | 0273-00 | \$46,536,229 | \$2,264,147 | \$1,728,658 | \$0 | -\$4,721,773 | -\$4,608,757 | \$37,116 | -\$1,073,910 | \$40,161,710 | | |
| PERTH AMBOY CITY BD OF ED | 0275-00 | \$376,471,386 | \$15,573,002 | \$13,885,396 | \$0 | -\$32,924,404 | -\$37,528,793 | \$302,233 | -\$8,744,774 | \$327,034,046 | | |
| HAMBURG BOROUGH BD OF ED | 0285-00 | \$13,432,315 | \$408,357 | \$490,223 | \$0 | -\$1,200,564 | -\$1,321,068 | \$10,639 | -\$307,829 | \$11,512,073 | | |
| OAKLAND BOROUGH BD OF ED | 0289-00 | \$61,896,299 | \$2,089,155 | \$2,266,771 | \$0 | -\$6,717,446 | -\$5,989,909 | \$48,239 | -\$1,395,739 | \$52,197,370 | | |
| HIGHLAND PARK BOROUGH BD OF ED | 0291-00 | \$60,082,851 | \$2,325,187 | \$2,210,093 | \$0 | -\$4,567,868 | -\$6,041,773 | \$48,657 | -\$1,407,824 | \$52,649,323 | | |
| HIGHLAND PARK BOROUGH BD OF ED | 0291-01 | \$196,228 | \$0 | \$6,945 | \$0 | -\$3,283 | -\$20,111 | \$162 | -\$4,686 | \$175,255 | | |
| JACKSON TOWNSHIP BD OF ED | 0292-00 | \$345,955,079 | \$12,365,510 | \$12,689,815 | \$0 | -\$27,216,331 | -\$34,589,787 | \$278,564 | -\$8,059,941 | \$301,422,909 | | |
| ELK TWP BD OF ED | 0293-00 | \$15,296,774 | \$471,056 | \$558,469 | \$0 | -\$1,337,434 | -\$1,508,059 | \$12,145 | -\$351,400 | \$13,141,551 | | |
| GLEN ROCK BOROUGH BD OF ED | 0295-00 | \$73,603,599 | \$2,744,834 | \$2,703,393 | \$0 | -\$4,643,546 | -\$7,486,361 | \$60,290 | -\$1,744,435 | \$65,237,774 | | |
| HOPEWELL TOWNSHIP BD OF ED | 0297-00 | \$22,334,549 | \$579,332 | \$811,847 | \$0 | -\$2,634,266 | -\$2,122,053 | \$17,090 | -\$494,470 | \$18,492,029 | | |
| ALPINE BOROUGH BD OF ED | 0298-00 | \$8,446,179 | \$331,933 | \$310,807 | \$0 | -\$498,390 | -\$864,310 | \$6,961 | -\$201,397 | \$7,531,783 | | |
| CAMDEN CITY BOARD OF EDUCATION | 0299-00 | \$704,472,064 | \$17,697,057 | \$25,593,353 | \$0 | -\$99,572,908 | -\$65,215,607 | \$525,206 | -\$15,196,218 | \$568,302,947 | | |
| MORRIS PLAINS BOROUGH BD OF ED | 0303-00 | \$23,206,220 | \$837,818 | \$851,575 | \$0 | -\$1,982,540 | -\$2,305,329 | \$18,566 | -\$537,176 | \$20,089,134 | | |
| WYCKOFF TOWNSHIP BD OF ED | 0304-00 | \$68,816,624 | \$2,722,155 | \$2,533,596 | \$0 | -\$5,612,086 | -\$6,887,922 | \$55,471 | -\$1,604,990 | \$60,022,848 | | |
| CRESSKILL BOROUGH BD OF ED | 0305-00 | \$51,482,993 | \$2,182,791 | \$1,900,990 | \$0 | -\$5,153,729 | -\$5,072,154 | \$40,848 | -\$1,181,888 | \$44,199,851 | | |
| EAST WINDSOR REG SCHOOL DIST | 0306-00 | \$190,341,937 | \$5,976,104 | \$6,953,062 | \$0 | -\$16,200,825 | -\$18,821,503 | \$151,577 | -\$4,385,694 | \$164,014,658 | | |
| HASBROUCK HEIGHTS BOROUGH BD OF ED | 0307-00 | \$53,161,318 | \$2,124,270 | \$1,957,068 | \$0 | -\$2,069,920 | -\$5,551,036 | \$44,705 | -\$1,293,475 | \$48,372,930 | | |
| NORTH HALEDON BOROUGH BD OF ED | 0308-00 | \$21,122,649 | \$756,913 | \$774,669 | \$0 | -\$1,191,205 | -\$2,159,437 | \$17,391 | -\$503,181 | \$18,817,799 | | |
| DUNELLEN BOROUGH BD OF ED | 0310-00 | \$34,000,620 | \$1,488,102 | \$1,256,827 | \$0 | -\$2,706,006 | -\$3,424,784 | \$27,581 | -\$798,026 | \$29,844,314 | | |
| OGDENSBURG BOROUGH BOARD OF ED | 0311-00 | \$11,948,773 | \$351,615 | \$435,689 | \$0 | -\$1,120,282 | -\$1,168,688 | \$9,412 | -\$272,322 | \$10,184,197 | | |
| WESTVILLE BOROUGH BD OF ED | 0312-00 | \$16,906,803 | \$542,512 | \$618,485 | \$0 | -\$2,628,657 | -\$1,553,362 | \$12,510 | -\$361,957 | \$13,536,334 | | |
| RIVER VALE TOWNSHIP BD OF ED | 0313-00 | \$41,561,810 | \$1,457,312 | \$1,523,146 | \$0 | -\$2,363,678 | -\$4,243,670 | \$34,176 | -\$988,839 | \$36,980,257 | | |
| OCEAN TOWNSHIP BD OF ED | 0315-00 | \$178,118,695 | \$5,677,196 | \$6,508,440 | \$0 | -\$12,377,049 | -\$17,901,608 | \$144,168 | -\$4,171,344 | \$155,998,498 | | |
| EDGEWATER BOROUGH BD OF ED | 0316-00 | \$17,673,546 | \$982,776 | \$660,837 | \$0 | -\$1,738,670 | -\$1,768,606 | \$14,243 | -\$412,112 | \$15,412,014 | | |
| MONROE TOWNSHIP BD OF ED | 0317-00 | \$179,531,017 | \$7,050,932 | \$6,608,578 | \$0 | -\$16,252,207 | -\$17,802,107 | \$143,367 | -\$4,148,159 | \$155,131,421 | | |
| SOUTH RIVER BOROUGH BD OF ED | 0318-00 | \$63,626,946 | \$2,264,418 | \$2,334,261 | \$0 | -\$6,844,759 | -\$6,175,648 | \$49,735 | -\$1,439,019 | \$53,815,934 | | |
| LONGPORT BOROUGH BD OF ED | 0322-00 | \$55,204 | \$16,583 | \$2,570 | \$0 | -\$74,357 | \$0 | \$0 | \$0 | \$0 | | |
| BRIDGEWATER RARITAN BD OF ED | 0324-00 | \$311,843,904 | \$11,860,296 | \$11,464,852 | \$0 | -\$26,993,463 | -\$31,006,143 | \$249,704 | -\$7,224,898 | \$270,194,252 | | |
| SPOTSWOOD BOROUGH BD OF ED | 0325-00 | \$56,276,415 | \$2,060,387 | \$2,066,379 | \$0 | -\$5,423,978 | -\$5,531,564 | \$44,548 | -\$1,288,938 | \$48,203,249 | | |
| CLAYTON BOROUGH BD OF ED | 0328-00 | \$46,521,379 | \$1,738,259 | \$1,709,899 | \$0 | -\$5,653,978 | -\$4,458,674 | \$35,907 | -\$1,038,938 | \$38,853,854 | | |
| PENNSVILLE TOWNSHIP BD OF ED | 0327-00 | \$87,644,212 | \$2,758,354 | \$3,201,226 | \$0 | -\$5,986,201 | -\$8,815,375 | \$70,993 | -\$2,054,115 | \$76,819,094 | | |
| LONG BEACH ISLAND BD OF ED | 0330-00 | \$18,435,828 | \$452,624 | \$668,711 | \$0 | -\$891,604 | -\$1,877,978 | \$15,124 | -\$437,597 | \$16,365,108 | | |
| UPPER DEERFIELD TOWNSHIP BD OF ED | 0332-00 | \$42,822,121 | \$1,434,672 | \$1,567,608 | \$0 | -\$4,027,371 | -\$4,205,280 | \$33,867 | -\$979,894 | \$36,645,723 | | |
| CLIFFSIDE PARK BOROUGH BD OF ED | 0334-00 | \$80,580,769 | \$3,138,459 | \$2,966,247 | \$0 | -\$9,737,707 | -\$7,741,864 | \$62,348 | -\$1,803,971 | \$67,464,281 | | |
| FLORENCE TOWNSHIP BD OF ED | 0335-00 | \$64,153,225 | \$1,965,180 | \$2,342,208 | \$0 | -\$6,628,554 | -\$6,221,043 | \$50,100 | -\$1,449,597 | \$54,211,519 | | |
| LONG HILL TOWNSHIP BD OF ED | 0338-00 | \$32,085,439 | \$1,048,075 | \$1,173,806 | \$0 | -\$3,495,423 | -\$3,100,045 | \$24,966 | -\$722,357 | \$27,014,461 | | |
| HARRISON TOWNSHIP BD OF ED | 0341-00 | \$43,144,768 | \$1,987,259 | \$1,598,853 | \$0 | -\$4,712,887 | -\$4,227,512 | \$34,046 | -\$985,074 | \$36,839,453 | | |
| VERNON TOWNSHIP BD OF ED | 0347-00 | \$168,299,094 | \$4,601,980 | \$6,124,726 | \$0 | -\$16,835,347 | -\$16,318,295 | \$131,417 | -\$3,802,409 | \$142,201,166 | | |
| CORBIN CITY BD OF ED | 0668-00 | \$91,437 | \$0 | \$3,254 | \$0 | -\$46,900 | -\$4,808 | \$39 | -\$1,120 | \$41,902 | | |
| EGG HARBOR TOWNSHIP BD OF ED | 0669-00 | \$281,709,974 | \$11,553,517 | \$10,388,061 | \$0 | -\$27,752,623 | -\$27,752,623 | \$223,502 | -\$6,466,779 | \$241,842,377 | | |
| ESTELL MANOR CITY BD OF ED | 0670-00 | \$9,304,266 | \$225,351 | \$338,003 | \$0 | -\$2,004,441 | -\$791,130 | \$6,371 | -\$184,345 | \$6,894,075 | | |
| FOLSOM BOROUGH BD OF ED | 0671-00 | \$15,729,493 | \$628,702 | \$579,291 | \$0 | -\$1,169,865 | -\$1,586,411 | \$12,776 | -\$369,658 | \$13,824,328 | | |
| GALLOWAY TOWNSHIP BD OF ED | 0672-00 | \$135,944,408 | \$4,705,142 | \$4,980,827 | \$0 | -\$10,098,588 | -\$13,636,116 | \$109,817 | -\$3,177,420 | \$118,828,070 | | |
| HAMILTON TOWNSHIP BD OF ED | 0673-00 | \$107,888,809 | \$4,135,978 | \$3,967,089 | \$0 | -\$7,924,690 | -\$10,872,849 | \$87,563 | -\$2,533,537 | \$94,748,363 | | |
| LINWOOD CITY BD OF ED | 0674-00 | \$38,670,539 | \$1,286,771 | \$1,414,636 | \$0 | -\$1,938,933 | -\$3,967,432 | \$31,951 | -\$924,471 | \$34,573,061 | | |
| MULLICA TOWNSHIP BD OF ED | 0675-00 | \$32,886,598 | \$1,014,158 | \$1,199,943 | \$0 | -\$974,479 | -\$3,433,505 | \$27,651 | -\$800,058 | \$29,920,308 | | |

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2018

| Employer | Employer I.D. | 30-Jun-17 | | | | Changes of Benefit Terms | Differences between Expected and | | | Member Contributions | Gross Benefit Payments | Total OPEB Liability (Ending) |
|-------------------------------------|---------------|----------------------------------|--------------|---------------|-------------|--------------------------|----------------------------------|------------------------|-----------|----------------------|------------------------|-------------------------------|
| | | Total OPEB Liability (Beginning) | Service Cost | Interest Cost | | | Actual Experiences | Changes of Assumptions | | | | |
| PORT REPUBLIC CITY BD OF ED | 0576-00 | \$7,234,347 | | \$162,265 | \$261,925 | \$0 | -\$501,845 | -\$720,049 | \$5,799 | \$167,782 | \$6,274,660 | |
| WEYMOUTH TOWNSHIP BD OF ED | 0577-00 | \$8,565,443 | | \$244,098 | \$312,277 | \$0 | -\$1,390,209 | -\$777,892 | \$6,265 | -\$181,261 | \$6,778,721 | |
| ALLENDALE BOROUGH BD OF ED | 0578-00 | \$30,140,836 | \$1,073,462 | \$1,105,796 | \$1,105,796 | \$0 | -\$3,245,233 | -\$2,925,278 | \$23,558 | -\$681,634 | \$25,491,507 | |
| CARLSTADT BOROUGH BD OF ED | 0579-00 | \$19,778,768 | \$695,489 | \$725,243 | \$0 | \$0 | -\$1,936,314 | -\$1,938,106 | \$15,608 | -\$451,608 | \$16,889,080 | |
| CLOSTER BOROUGH BD OF ED | 0580-00 | \$33,879,696 | \$1,285,262 | \$1,245,270 | \$0 | \$0 | -\$2,455,140 | -\$3,416,287 | \$27,513 | -\$796,046 | \$29,770,268 | |
| DEMAREST BOROUGH BD OF ED | 0581-00 | \$24,711,493 | \$1,005,021 | \$910,877 | \$0 | \$0 | -\$2,289,048 | -\$2,448,728 | \$19,721 | -\$570,590 | \$21,338,746 | |
| EMERSON BOROUGH BD OF ED | 0582-00 | \$37,805,627 | \$1,462,523 | \$1,390,423 | \$0 | \$0 | -\$2,366,969 | -\$3,852,592 | \$31,026 | -\$897,712 | \$33,572,326 | |
| ENGLEWOOD CLIFFS BORO BOE | 0583-00 | \$23,378,638 | \$879,761 | \$859,013 | \$0 | \$0 | -\$1,617,406 | -\$2,364,381 | \$19,041 | -\$550,936 | \$20,603,730 | |
| FRANKLIN LAKES BOROUGH BD OF ED | 0584-00 | \$52,374,501 | \$2,233,415 | \$1,933,950 | \$0 | \$0 | -\$4,216,592 | -\$5,264,547 | \$42,397 | -\$1,226,719 | \$45,876,405 | |
| HARRINGTON PARK BOROUGH BD OF ED | 0585-00 | \$21,278,296 | \$968,757 | \$787,624 | \$0 | \$0 | -\$1,069,344 | -\$2,209,975 | \$17,798 | -\$514,957 | \$19,258,199 | |
| HAWORTH BOROUGH BD OF ED | 0586-00 | \$16,117,823 | \$643,353 | \$594,032 | \$0 | \$0 | -\$2,369,574 | -\$1,507,734 | \$12,142 | -\$351,325 | \$13,138,717 | |
| MAHWAH TOWNSHIP BD OF ED | 0587-00 | \$112,369,283 | \$3,912,435 | \$4,118,093 | \$0 | \$0 | -\$8,860,523 | -\$11,222,184 | \$90,376 | -\$2,614,938 | \$97,792,542 | |
| MONTVALE BOROUGH BD OF ED | 0588-00 | \$34,033,578 | \$1,182,305 | \$1,246,989 | \$0 | \$0 | -\$2,248,698 | -\$3,442,354 | \$27,723 | -\$802,120 | \$29,997,423 | |
| MOONACHIE BOROUGH BD OF ED | 0589-00 | \$12,247,282 | \$410,920 | \$448,694 | \$0 | \$0 | -\$1,975,910 | -\$1,119,910 | \$9,019 | -\$260,956 | \$9,759,139 | |
| NORTHERN VALLEY REGIONAL HS BD | 0590-00 | \$97,981,963 | \$3,747,890 | \$3,603,265 | \$0 | \$0 | -\$9,055,736 | -\$9,686,654 | \$78,010 | -\$2,257,136 | \$84,411,602 | |
| NORTHERN VALLEY REGIONAL HS BD | 0590-01 | \$20,393,786 | \$1,445,920 | \$773,087 | \$0 | \$0 | -\$763,027 | -\$2,198,347 | \$17,704 | -\$512,248 | \$19,156,875 | |
| NORTHVALE BOROUGH BD OF ED | 0591-00 | \$17,776,614 | \$654,316 | \$652,534 | \$0 | \$0 | -\$921,015 | -\$1,827,359 | \$14,716 | -\$425,802 | \$15,924,004 | |
| NORWOOD BOROUGH BD OF ED | 0592-00 | \$19,614,574 | \$637,707 | \$717,158 | \$0 | \$0 | -\$1,362,276 | -\$1,972,715 | \$15,887 | -\$459,672 | \$17,190,663 | |
| OLD TAPPAN BOROUGH BD OF ED | 0593-00 | \$23,678,278 | \$884,507 | \$869,918 | \$0 | \$0 | -\$1,952,091 | -\$2,362,430 | \$19,026 | -\$550,482 | \$20,586,726 | |
| PASCACK VALLEY REGIONAL HS | 0594-00 | \$80,540,352 | \$2,725,923 | \$2,948,209 | \$0 | \$0 | -\$4,728,801 | -\$8,198,432 | \$66,025 | -\$1,910,358 | \$71,442,918 | |
| ROCKLEIGH BORO BD OF ED | 0595-00 | \$118,790 | \$11,675 | \$4,622 | \$0 | \$0 | -\$15,092 | -\$12,073 | \$97 | -\$2,813 | \$105,206 | |
| SADDLE RIVER BOROUGH BD OF ED | 0596-00 | \$9,934,628 | \$381,641 | \$365,469 | \$0 | \$0 | -\$1,085,422 | -\$965,504 | \$7,776 | -\$224,977 | \$8,413,611 | |
| SADDLE BROOK TOWNSHIP BD OF ED | 0597-00 | \$66,670,636 | \$2,287,177 | \$2,441,635 | \$0 | \$0 | -\$4,029,569 | -\$6,778,214 | \$54,587 | -\$1,579,426 | \$59,066,826 | |
| UPPER SADDLE RIVER BOROUGH BD OF ED | 0599-00 | \$46,233,484 | \$1,907,619 | \$1,705,127 | \$0 | \$0 | -\$4,215,519 | -\$4,590,994 | \$36,973 | -\$1,069,771 | \$40,006,919 | |
| WALDWICK BOROUGH BD OF ED | 0600-00 | \$61,805,672 | \$2,217,096 | \$2,267,074 | \$0 | \$0 | -\$4,182,552 | -\$6,248,735 | \$50,323 | -\$1,456,049 | \$54,452,829 | |
| WOODCLIFF LAKE BOROUGH BD OF ED | 0601-00 | \$24,927,945 | \$1,007,896 | \$918,969 | \$0 | \$0 | -\$3,114,383 | -\$2,388,570 | \$19,236 | -\$556,573 | \$20,814,520 | |
| BASS RIVER TOWNSHIP BD OF ED | 0602-00 | \$8,001,714 | \$278,633 | \$293,400 | \$0 | \$0 | -\$1,012,576 | -\$760,744 | \$6,127 | -\$177,265 | \$6,629,289 | |
| BURLINGTON TOWNSHIP BD OF ED | 0603-00 | \$115,801,625 | \$4,507,399 | \$4,261,350 | \$0 | \$0 | -\$10,737,179 | -\$11,452,978 | \$92,235 | -\$2,668,716 | \$99,803,736 | |
| CHESTERFIELD TOWNSHIP BD OF ED | 0604-00 | \$17,509,189 | \$745,771 | \$646,692 | \$0 | \$0 | -\$1,879,817 | -\$1,712,600 | \$13,792 | -\$399,062 | \$14,923,965 | |
| CINNAMINS TWP BD OF ED | 0605-00 | \$98,568,495 | \$3,840,813 | \$3,626,626 | \$0 | \$0 | -\$7,358,709 | -\$9,928,107 | \$79,955 | -\$2,313,398 | \$86,515,675 | |
| DELRAN TOWNSHIP BD OF ED | 0606-00 | \$97,557,199 | \$3,444,684 | \$3,577,762 | \$0 | \$0 | -\$9,690,826 | -\$9,546,948 | \$76,885 | -\$2,224,833 | \$83,194,173 | |
| EASTAMPTON TOWNSHIP BD OF ED | 0607-00 | \$22,422,802 | \$762,939 | \$820,766 | \$0 | \$0 | -\$888,900 | -\$2,325,907 | \$18,731 | -\$541,971 | \$20,268,460 | |
| EDGEWATER PARK TOWNSHIP BD OF ED | 0608-00 | \$40,138,465 | \$1,226,395 | \$1,464,877 | \$0 | \$0 | -\$3,025,641 | -\$4,004,767 | \$32,252 | -\$933,131 | \$34,898,410 | |
| HAINESPORT TOWNSHIP BD OF ED | 0610-00 | \$22,957,080 | \$865,196 | \$844,207 | \$0 | \$0 | -\$3,174,587 | -\$2,162,341 | \$17,414 | -\$503,858 | \$18,843,111 | |
| LUMBERTON TOWNSHIP BD OF ED | 0611-00 | \$57,947,357 | \$2,063,213 | \$2,125,872 | \$0 | \$0 | -\$6,092,832 | -\$5,638,656 | \$45,410 | -\$1,313,892 | \$49,136,472 | |
| MEDFORD TOWNSHIP BD OF ED | 0612-00 | \$114,412,356 | \$3,485,870 | \$4,176,189 | \$0 | \$0 | -\$11,095,263 | -\$11,165,827 | \$89,923 | -\$2,601,806 | \$97,301,442 | |
| MEDFORD LAKES BOROUGH BD OF ED | 0613-00 | \$20,566,561 | \$614,569 | \$750,388 | \$0 | \$0 | -\$2,267,796 | -\$1,978,405 | \$15,933 | -\$460,998 | \$17,240,252 | |
| MOUNT LAUREL TWP BD OF ED | 0614-00 | \$160,628,733 | \$5,965,169 | \$5,899,609 | \$0 | \$0 | -\$11,996,020 | -\$16,147,963 | \$130,046 | -\$3,762,719 | \$140,716,855 | |
| NEW HANOVER TOWNSHIP BD OF ED | 0615-00 | \$7,111,265 | \$299,602 | \$262,573 | \$0 | \$0 | -\$859,977 | -\$685,516 | \$5,521 | -\$159,735 | \$5,973,733 | |
| NORTH HANOVER TOWNSHIP BD OF ED | 0616-00 | \$62,540,858 | \$2,100,018 | \$2,289,026 | \$0 | \$0 | -\$4,383,583 | -\$6,292,906 | \$50,679 | -\$1,466,342 | \$54,837,750 | |
| PEMBERTON BOROUGH BD OF ED | 0617-00 | \$915,886 | \$0 | \$32,405 | \$0 | \$0 | \$8,414 | -\$96,256 | \$775 | -\$22,429 | \$838,795 | |
| SHAMONG TOWNSHIP BD OF ED | 0618-00 | \$39,975,020 | \$1,079,791 | \$1,454,123 | \$0 | \$0 | -\$3,564,718 | -\$3,918,253 | \$31,555 | -\$913,012 | \$34,144,506 | |
| SOUTHAMPTON TWP BD OF ED | 0619-00 | \$34,424,951 | \$1,047,855 | \$1,256,773 | \$0 | \$0 | -\$3,976,061 | -\$3,295,395 | \$26,539 | -\$767,877 | \$28,716,785 | |
| SPRINGFIELD TOWNSHIP BD OF ED | 0620-00 | \$13,735,110 | \$404,750 | \$500,957 | \$0 | \$0 | -\$1,566,775 | -\$1,315,405 | \$10,593 | -\$306,509 | \$11,462,721 | |
| TABERNACLE TOWNSHIP BD OF ED | 0621-00 | \$45,924,488 | \$1,049,536 | \$1,663,740 | \$0 | \$0 | -\$3,989,841 | -\$4,492,114 | \$36,177 | -\$1,046,730 | \$39,145,256 | |
| WASHINGTON TWP BD OF ED | 0622-00 | \$4,024,517 | \$36,504 | \$144,158 | \$0 | \$0 | -\$1,150,202 | -\$307,367 | \$2,475 | -\$71,621 | \$2,678,464 | |
| WESTAMPTON TOWNSHIP BD OF ED | 0623-00 | \$32,253,037 | \$1,209,063 | \$1,184,885 | \$0 | \$0 | -\$2,129,680 | -\$3,271,629 | \$26,348 | -\$762,339 | \$28,509,685 | |
| WILLINGBORO TWP BD OF ED | 0624-00 | \$186,543,941 | \$5,513,106 | \$6,803,021 | \$0 | \$0 | -\$18,023,416 | -\$18,194,326 | \$146,526 | -\$4,239,552 | \$158,549,300 | |
| WOODLAND TOWNSHIP BD OF ED | 0625-00 | \$8,124,381 | \$257,712 | \$296,932 | \$0 | \$0 | -\$842,328 | -\$788,465 | \$6,350 | -\$183,724 | \$6,870,858 | |
| BERLIN TOWNSHIP BD OF ED | 0627-00 | \$29,957,102 | \$1,009,320 | \$1,096,786 | \$0 | \$0 | -\$2,648,795 | -\$2,959,441 | \$23,833 | -\$689,594 | \$25,789,211 | |
| BROOKLAWN BORO BD OF ED | 0628-00 | \$10,960,029 | \$475,965 | \$405,011 | \$0 | \$0 | -\$888,558 | -\$1,101,948 | \$8,874 | -\$256,770 | \$9,602,613 | |
| CHESILHURST BOROUGH BD OF ED | 0629-00 | \$2,102,808 | \$0 | \$74,465 | \$0 | \$0 | -\$145,992 | -\$204,371 | \$1,646 | -\$47,622 | \$1,780,934 | |
| CLEMENTON BOROUGH BD OF ED | 0630-00 | \$23,245,243 | \$711,381 | \$848,891 | \$0 | \$0 | -\$3,001,541 | -\$2,193,740 | \$17,667 | -\$511,174 | \$19,116,727 | |
| GIBBSBORO BOROUGH BD OF ED | 0631-00 | \$11,695,918 | \$374,805 | \$427,477 | \$0 | \$0 | -\$906,401 | -\$1,166,273 | \$9,392 | -\$271,759 | \$10,163,159 | |
| GLOUCESTER TOWNSHIP BD OF ED | 0632-00 | \$93,039,479 | \$9,269,405 | \$11,065,073 | \$0 | \$0 | -\$35,550,102 | -\$28,958,515 | \$233,214 | -\$6,747,770 | \$252,350,784 | |
| HADDON HEIGHTS BOROUGH BD OF ED | 0633-00 | \$51,756,877 | \$1,684,114 | \$1,893,201 | \$0 | \$0 | -\$5,564,033 | -\$5,007,472 | \$40,327 | -\$1,166,816 | \$43,636,198 | |
| LAUREL SPRINGS BOROUGH BD OF ED | 0635-00 | \$6,147,091 | \$186,080 | \$224,352 | \$0 | \$0 | -\$641,388 | -\$595,234 | \$4,794 | -\$138,698 | \$5,186,997 | |
| LAWNSIDE BOROUGH BD OF ED | 0636-00 | \$10,715,848 | \$500,219 | \$397,297 | \$0 | \$0 | -\$1,060,703 | -\$1,061,724 | \$8,550 | -\$247,398 | \$9,252,089 | |
| MAGNOLIA BOROUGH BD OF ED | 0637-00 | \$15,445,793 | \$556,538 | \$566,756 | \$0 | \$0 | -\$1,310,637 | -\$1,535,182 | \$12,363 | -\$357,721 | \$13,377,910 | |
| MOUNT EPHRAIM BOROUGH BD OF ED | 0638-00 | \$17,574,053 | \$618,441 | \$644,020 | \$0 | \$0 | -\$729,302 | -\$1,821,812 | \$14,672 | -\$424,510 | \$15,875,662 | |
| PENNSAUKEN TOWNSHIP BD OF ED | 0639-00 | \$228,969,397 | \$7,402,435 | \$8,371,758 | \$0 | \$0 | -\$19,748,931 | -\$22,637,148 | \$182,305 | -\$5,744,796 | \$197,265,020 | |
| PINE HILL BOROUGH BD OF ED | 0640-00 | \$90,192,880 | \$2,788,378 | \$3,293,035 | \$0 | \$0 | -\$7,391,239 | -\$8,942,696 | \$72,019 | -\$2,083,783 | \$77,928,594 | |
| SOMERDALE BOROUGH BD OF ED | 0642-00 | \$16,946,334 | \$635,798 | \$622,740 | \$0 | \$0 | -\$1,519,733 | -\$1,678,724 | \$13,519 | -\$391,168 | \$14,628,766 | |
| STRATFORD BOROUGH BD OF ED | 0643-00 | \$33,814,902 | \$1,195,313 | \$1,239,834 | \$0 | \$0 | -\$2,553,528 | -\$3,390,272 | \$27,303 | -\$789,984 | \$29,543,568 | |
| VOORHEES TOWNSHIP BD OF ED | 0645-00 | \$122,851,335 | \$3,667,345 | \$4,481,679 | \$0 | \$0 | -\$12,246,230 | -\$11,948,083 | \$96,222 | -\$2,784,083 | \$104,118,185 | |
| WATERFORD TOWNSHIP BD OF ED | 0646-00 | \$45,604,884 | \$1,221,998 | \$1,658,525 | \$0 | \$0 | -\$3,968,995 | -\$4,478,882 | \$36,070 | -\$1,043,647 | \$39,029,953 | |
| CAPE MAY CITY BOARD OF EDUCATION | 0647-00 | \$9,646,738 | \$272,213 | \$351,297 | \$0 | \$0 | -\$805,117 | -\$952,305 | \$7,669 | -\$221,901 | \$8,298,594 | |

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2018

| Employer | Employer I.D. | 30-Jun-17 | | Interest Cost | Changes of Benefit Terms | Differences between Expected and Actual Experiences | Changes of Assumptions | Member Contributions | Gross Benefit Payments | Total OPEB Liability (Ending) | |
|-----------------------------------|---------------|----------------------------------|--------------|---------------|--------------------------|---|------------------------|----------------------|------------------------|-------------------------------|-----------------|
| | | Total OPEB Liability (Beginning) | Service Cost | | | | | | | | |
| DENNIS TOWNSHIP BD OF ED | 0648-00 | \$31,371,823 | \$1,128,192 | \$1,128,192 | \$1,151,399 | \$0 | -\$3,517,966 | -\$3,031,785 | \$24,416 | -\$706,451 | \$26,419,628 |
| LOWER TOWNSHIP BD OF ED | 0649-00 | \$88,543,533 | \$2,522,741 | \$2,522,741 | \$3,226,742 | \$0 | -\$11,046,485 | -\$8,375,595 | \$67,452 | -\$1,951,640 | \$72,986,748 |
| SEA ISLE CITY BD OF ED | 0650-00 | \$4,697,446 | \$0 | \$0 | \$166,573 | \$0 | -\$891,486 | -\$399,684 | \$3,219 | -\$93,132 | \$3,482,936 |
| STONE HARBOR BOROUGH BD OF ED | 0651-00 | \$5,050,276 | \$137,098 | \$137,098 | \$183,808 | \$0 | -\$640,178 | -\$475,995 | \$3,833 | -\$110,914 | \$4,147,928 |
| UPPER TOWNSHIP BD OF ED | 0652-00 | \$59,180,118 | \$1,905,504 | \$1,905,504 | \$2,163,541 | \$0 | -\$5,168,925 | -\$5,843,565 | \$47,060 | -\$1,361,639 | \$50,922,094 |
| WEST CAPE MAY BOROUGH BD OF ED | 0653-00 | \$2,588,939 | \$124,340 | \$124,340 | \$96,151 | \$0 | -\$357,699 | -\$246,673 | \$1,987 | -\$57,479 | \$2,149,566 |
| WOODBINE BOROUGH BD OF ED | 0655-00 | \$7,993,182 | \$258,363 | \$258,363 | \$292,284 | \$0 | -\$772,023 | -\$781,936 | \$6,297 | -\$182,203 | \$6,813,964 |
| COMMERCIAL TOWNSHIP BD OF ED | 0656-00 | \$19,734,767 | \$739,005 | \$739,005 | \$725,198 | \$0 | -\$1,868,613 | -\$1,944,865 | \$15,663 | -\$453,183 | \$16,947,972 |
| DOWNE TOWNSHIP BD OF ED | 0657-00 | \$10,241,070 | \$278,379 | \$278,379 | \$372,429 | \$0 | -\$515,009 | -\$1,044,037 | \$8,408 | -\$243,276 | \$9,097,964 |
| FAIRFIELD TOWNSHIP BD OF ED | 0658-00 | \$23,878,259 | \$798,815 | \$798,815 | \$873,673 | \$0 | -\$1,231,137 | -\$2,446,843 | \$19,705 | -\$570,151 | \$21,322,321 |
| GREENWICH TOWNSHIP BD OF ED | 0659-00 | \$5,073,848 | \$115,759 | \$115,759 | \$183,896 | \$0 | -\$663,488 | -\$473,884 | \$3,816 | -\$110,422 | \$4,129,525 |
| LAWRENCE TOWNSHIP BD OF ED | 0660-00 | \$15,092,145 | \$583,577 | \$583,577 | \$555,074 | \$0 | -\$998,846 | -\$1,532,516 | \$12,342 | -\$357,099 | \$13,354,677 |
| MAURICE RIVER TOWNSHIP BD OF ED | 0661-00 | \$18,948,772 | \$596,501 | \$596,501 | \$692,492 | \$0 | -\$2,237,693 | -\$1,811,022 | \$14,585 | -\$421,995 | \$15,781,638 |
| SHILOH BOROUGH BD OF ED | 0662-00 | \$1,311,646 | \$5,236 | \$5,236 | \$46,710 | \$0 | -\$281,992 | -\$108,822 | \$876 | -\$25,357 | \$948,297 |
| STOW CREEK TOWNSHIP BD OF ED | 0663-00 | \$5,227,443 | \$166,595 | \$166,595 | \$190,825 | \$0 | -\$571,528 | -\$95,660 | \$4,603 | -\$133,175 | \$4,980,423 |
| CEDAR GROVE TOWNSHIP BD OF ED | 0664-00 | \$53,835,930 | \$2,085,520 | \$2,085,520 | \$1,981,418 | \$0 | -\$6,679,852 | -\$5,153,647 | \$41,504 | -\$1,200,877 | \$44,909,996 |
| ROSELAND BOROUGH BD OF ED | 0665-00 | \$16,025,062 | \$596,672 | \$596,672 | \$589,360 | \$0 | -\$3,022,102 | -\$1,427,582 | \$11,497 | -\$332,648 | \$12,440,259 |
| VERONA BOROUGH BD OF ED | 0666-00 | \$73,758,239 | \$2,519,437 | \$2,519,437 | \$2,701,897 | \$0 | -\$7,153,898 | -\$7,226,520 | \$58,198 | -\$1,683,888 | \$62,973,465 |
| ESSEX COUNTY VOCATIONAL SCH BD | 0667-00 | \$73,106,775 | \$2,543,328 | \$2,543,328 | \$2,679,501 | \$0 | -\$6,681,869 | -\$7,208,617 | \$58,054 | -\$1,679,716 | \$62,817,456 |
| DEPTFORD TWP BD OF ED | 0668-00 | \$169,791,116 | \$6,289,193 | \$6,289,193 | \$6,236,729 | \$0 | -\$15,612,346 | -\$16,772,482 | \$135,075 | -\$3,908,241 | \$146,159,044 |
| EAST GREENWICH TOWNSHIP BD OF ED | 0669-00 | \$35,793,023 | \$1,575,899 | \$1,575,899 | \$1,324,079 | \$0 | -\$4,506,142 | -\$3,439,606 | \$27,700 | -\$801,480 | \$29,973,473 |
| FRANKLIN TOWNSHIP BD OF ED | 0670-00 | \$61,290,488 | \$1,961,824 | \$1,961,824 | \$2,240,302 | \$0 | -\$5,402,956 | -\$6,045,737 | \$48,689 | -\$1,408,748 | \$52,683,862 |
| GREENWICH TOWNSHIP BD OF ED | 0671-00 | \$26,385,902 | \$866,326 | \$866,326 | \$964,979 | \$0 | -\$1,695,092 | -\$2,668,441 | \$21,490 | -\$621,787 | \$23,253,377 |
| LOGAN TOWNSHIP BD OF ED | 0672-00 | \$36,440,281 | \$1,231,167 | \$1,231,167 | \$1,334,274 | \$0 | -\$3,236,952 | -\$3,598,765 | \$28,982 | -\$838,566 | \$31,360,421 |
| NATIONAL PARK BOROUGH BD OF ED | 0673-00 | \$12,220,683 | \$373,809 | \$373,809 | \$445,925 | \$0 | -\$694,208 | -\$1,242,176 | \$10,004 | -\$289,446 | \$10,824,591 |
| NEWFIELD BOROUGH BD OF ED | 0674-00 | \$267,257 | \$12,913 | \$12,913 | \$9,940 | \$0 | -\$65,736 | -\$22,575 | \$182 | -\$5,260 | \$196,721 |
| PAULSBORO BOROUGH BD OF ED | 0675-00 | \$57,108,475 | \$1,656,113 | \$1,656,113 | \$2,081,211 | \$0 | -\$4,665,486 | -\$5,652,410 | \$45,521 | -\$1,317,097 | \$49,256,327 |
| PITMAN BOROUGH BD OF ED | 0676-00 | \$79,096,716 | \$2,482,595 | \$2,482,595 | \$2,889,190 | \$0 | -\$6,405,154 | -\$7,854,104 | \$63,252 | -\$1,830,125 | \$68,442,370 |
| SOUTH HARRISON BOROUGH BD OF ED | 0677-00 | \$12,174,773 | \$416,290 | \$416,290 | \$446,028 | \$0 | -\$1,185,612 | -\$9,548 | \$9,548 | -\$276,265 | \$10,331,681 |
| SWEDESBORO WOOLWICH BD OF ED | 0678-00 | \$37,992,622 | \$2,158,866 | \$2,158,866 | \$1,422,365 | \$0 | -\$4,076,027 | -\$3,772,729 | \$30,383 | -\$879,103 | \$32,876,377 |
| WENONAH BOROUGH BD OF ED | 0679-00 | \$7,632,615 | \$258,085 | \$258,085 | \$279,380 | \$0 | -\$432,807 | -\$778,462 | \$6,269 | -\$181,393 | \$6,783,687 |
| WOODBURY HEIGHTS BOROUGH BD OF ED | 0680-00 | \$9,875,903 | \$280,919 | \$280,919 | \$359,492 | \$0 | -\$251,629 | -\$1,032,750 | \$8,317 | -\$240,646 | \$8,999,606 |
| EAST NEWARK BOROUGH BD OF ED | 0681-00 | \$4,973,995 | \$282,246 | \$282,246 | \$186,129 | \$0 | -\$352,623 | -\$512,089 | \$4,124 | -\$119,325 | \$4,462,457 |
| GUTTENBERG TOWN BD OF ED | 0682-00 | \$23,815,289 | \$1,117,421 | \$1,117,421 | \$883,699 | \$0 | -\$3,673,130 | -\$2,227,878 | \$17,942 | -\$519,129 | \$19,414,214 |
| JERSEY CITY BD OF ED | 0683-00 | \$1,323,249,257 | \$44,742,142 | \$44,742,142 | \$48,449,546 | \$0 | -\$110,244,199 | -\$131,418,984 | \$1,058,366 | -\$30,622,602 | \$1,145,213,526 |
| ALEXANDRIA TOWNSHIP BD OF ED | 0684-00 | \$22,795,301 | \$759,620 | \$759,620 | \$834,591 | \$0 | -\$2,786,683 | -\$2,173,502 | \$17,504 | -\$506,459 | \$18,940,372 |
| BETHLEHEM TOWNSHIP BD OF ED | 0685-00 | \$22,220,743 | \$692,610 | \$692,610 | \$811,578 | \$0 | -\$2,012,013 | -\$2,184,579 | \$17,593 | -\$509,040 | \$19,036,892 |
| BLOOMSBURY BOROUGH BD OF ED | 0686-00 | \$6,606,386 | \$209,144 | \$209,144 | \$241,481 | \$0 | -\$793,507 | -\$630,183 | \$5,075 | -\$146,842 | \$5,491,554 |
| CALIFON BOROUGH BD OF ED | 0687-00 | \$6,279,602 | \$197,037 | \$197,037 | \$229,572 | \$0 | -\$1,000,583 | -\$574,054 | \$4,623 | -\$133,763 | \$5,002,434 |
| CLINTON TOWN BD OF ED | 0688-00 | \$19,975,643 | \$653,426 | \$653,426 | \$730,652 | \$0 | -\$1,766,670 | -\$1,971,295 | \$15,876 | -\$459,341 | \$17,178,291 |
| CLINTON TOWNSHIP BD OF ED | 0689-00 | \$56,523,859 | \$2,185,430 | \$2,185,430 | \$2,079,368 | \$0 | -\$4,949,484 | -\$5,618,087 | \$45,245 | -\$1,309,099 | \$48,957,232 |
| DELAWARE TOWNSHIP BD OF ED | 0690-00 | \$22,493,672 | \$586,868 | \$586,868 | \$817,734 | \$0 | -\$2,608,728 | -\$2,141,982 | \$17,250 | -\$499,114 | \$18,665,700 |
| EAST AMWELL TOWNSHIP BD OF ED | 0691-00 | \$20,862,672 | \$630,090 | \$630,090 | \$761,527 | \$0 | -\$2,547,380 | -\$1,982,750 | \$15,968 | -\$462,011 | \$17,278,116 |
| FRANKLIN TOWNSHIP BD OF ED | 0692-00 | \$11,232,661 | \$309,038 | \$309,038 | \$408,878 | \$0 | -\$1,207,199 | -\$1,080,912 | \$8,705 | -\$251,869 | \$9,419,302 |
| FRENCHTOWN BOROUGH BD OF ED | 0693-00 | \$6,685,201 | \$219,064 | \$219,064 | \$244,786 | \$0 | -\$1,206,108 | -\$597,931 | \$4,815 | -\$139,327 | \$5,210,500 |
| HAMPTON BOROUGH BD OF ED | 0695-00 | \$7,142,150 | \$237,992 | \$237,992 | \$261,617 | \$0 | -\$1,187,879 | -\$649,337 | \$5,229 | -\$151,305 | \$5,658,467 |
| HIGH BRIDGE BOROUGH BD OF ED | 0696-00 | \$20,408,719 | \$634,908 | \$634,908 | \$745,415 | \$0 | -\$2,000,211 | -\$1,990,993 | \$16,034 | -\$463,931 | \$17,349,941 |
| KINGWOOD TOWNSHIP BD OF ED | 0697-00 | \$17,104,228 | \$585,458 | \$585,458 | \$626,737 | \$0 | -\$1,996,280 | -\$1,642,001 | \$13,224 | -\$382,611 | \$14,308,755 |
| LAMBERTVILLE CITY BD OF ED | 0698-00 | \$3,681,062 | \$0 | \$0 | \$130,199 | \$0 | -\$131,820 | -\$396,721 | \$3,195 | -\$92,442 | \$3,457,113 |
| LEBANON BOROUGH BD OF ED | 0699-00 | \$4,896,131 | \$143,766 | \$143,766 | \$178,616 | \$0 | -\$704,455 | -\$454,168 | \$3,658 | -\$105,828 | \$3,957,720 |
| MILFORD BOROUGH BD OF ED | 0700-00 | \$4,769,733 | \$147,609 | \$147,609 | \$174,194 | \$0 | -\$492,055 | -\$462,763 | \$3,727 | -\$107,831 | \$4,032,614 |
| NORTH HUNTERDON VOORHEES REG HS | 0701-00 | \$108,669,881 | \$3,723,533 | \$3,723,533 | \$3,981,551 | \$0 | -\$11,456,178 | -\$10,556,082 | \$85,012 | -\$2,459,726 | \$91,987,991 |
| READINGTON TOWNSHIP BD OF ED | 0702-00 | \$70,176,341 | \$2,711,537 | \$2,711,537 | \$2,582,283 | \$0 | -\$7,978,736 | -\$6,790,443 | \$54,686 | -\$1,582,275 | \$59,173,393 |
| STOCKTON BOROUGH BD OF ED | 0703-00 | \$552,929 | \$0 | \$0 | \$19,604 | \$0 | -\$97,224 | -\$47,822 | \$385 | -\$11,143 | \$416,729 |
| UNION TOWNSHIP BD OF ED | 0704-00 | \$20,767,732 | \$657,009 | \$657,009 | \$758,808 | \$0 | -\$1,770,273 | -\$2,053,819 | \$16,540 | -\$478,571 | \$17,897,426 |
| WEST AMWELL TOWNSHIP BD OF ED | 0705-00 | \$3,231,005 | \$0 | \$0 | \$114,153 | \$0 | -\$432,036 | -\$380,031 | \$3,061 | -\$88,553 | \$3,311,671 |
| LEBANON TOWNSHIP BD OF ED | 0706-00 | \$32,425,640 | \$1,011,595 | \$1,011,595 | \$1,184,458 | \$0 | -\$3,258,929 | -\$3,155,468 | \$25,412 | -\$735,272 | \$27,497,436 |
| ROBBINSVILLE TOWNSHIP BD OF ED | 0708-00 | \$60,300,665 | \$3,338,675 | \$3,338,675 | \$2,254,544 | \$0 | -\$6,767,028 | -\$5,948,867 | \$47,908 | -\$1,386,176 | \$51,839,721 |
| CRANBURY TOWNSHIP BD OF ED | 0710-00 | \$21,013,156 | \$802,473 | \$802,473 | \$772,182 | \$0 | -\$631,993 | -\$2,209,017 | \$17,790 | -\$514,734 | \$19,249,657 |
| EAST BRUNSWICK TWP BD OF ED | 0711-00 | \$316,476,368 | \$11,568,347 | \$11,568,347 | \$11,619,732 | \$0 | -\$30,218,308 | -\$31,133,975 | \$250,733 | \$7,254,685 | \$271,308,212 |
| OLD BRIDGE TOWNSHIP BD OF ED | 0713-00 | \$322,995,106 | \$11,083,107 | \$11,083,107 | \$11,829,896 | \$0 | -\$21,929,196 | -\$32,596,146 | \$262,509 | -\$7,595,393 | \$284,049,883 |
| MILLTOWN BOROUGH BD OF ED | 0714-00 | \$24,759,291 | \$978,608 | \$978,608 | \$911,869 | \$0 | -\$2,874,030 | -\$2,392,123 | \$19,265 | -\$557,401 | \$20,845,479 |
| MONROE TOWNSHIP BD OF ED | 0715-00 | \$181,068,506 | \$8,081,497 | \$8,081,497 | \$6,698,461 | \$0 | -\$13,795,777 | -\$18,316,673 | \$147,511 | -\$4,268,061 | \$159,615,464 |
| NORTH BRUNSWICK CITY BD OF ED | 0716-00 | \$198,043,361 | \$7,979,278 | \$7,979,278 | \$7,297,528 | \$0 | -\$18,884,008 | -\$19,562,598 | \$157,545 | -\$4,558,380 | \$170,472,726 |
| PISCATAWAY TOWNSHIP BD OF ED | 0717-00 | \$250,957,214 | \$9,174,245 | \$9,174,245 | \$9,214,619 | \$0 | -\$25,094,207 | -\$24,574,654 | \$197,909 | -\$5,726,264 | \$214,146,862 |
| SOUTH AMWAY CITY BD OF ED | 0719-00 | \$40,386,347 | \$1,265,367 | \$1,265,367 | \$1,475,096 | \$0 | -\$3,195,934 | -\$4,017,523 | \$32,355 | -\$936,143 | \$35,009,565 |
| SOUTH PLAINFIELD BD OF ED | 0720-00 | \$124,411,319 | \$4,308,922 | \$4,308,922 | \$4,559,074 | \$0 | -\$10,986,639 | -\$12,304,103 | \$99,090 | -\$2,867,041 | \$107,220,622 |



State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2018

| Employer | Employer I.D. | 30-Jun-17 | | | | | | | | | | 30-Jun-18 | |
|------------------------------------|---------------|----------------------------------|--------------|---------------|--------------------------|---|------------------------|----------------------|------------------------|-------------------------------|---------------|-----------|--|
| | | Total OPEB Liability (Beginning) | Service Cost | Interest Cost | Changes of Benefit Terms | Differences between Expected and Actual Experiences | Changes of Assumptions | Member Contributions | Gross Benefit Payments | Total OPEB Liability (Ending) | | | |
| WOODBIDGE TOWNSHIP BD OF ED | 0721-00 | \$466,974,014 | \$15,884,688 | \$17,099,733 | \$0 | -\$35,275,549 | -\$46,752,645 | \$376,516 | \$0 | -\$10,894,070 | \$407,412,687 | | |
| COLTS NECK TOWNSHIP BD OF ED | 0722-00 | \$54,270,276 | \$2,127,349 | \$1,997,594 | \$0 | -\$5,002,839 | -\$5,371,911 | \$43,262 | \$0 | -\$1,251,736 | \$46,811,995 | | |
| FAIR HAVEN BOROUGH BD OF ED | 0723-00 | \$31,723,239 | \$1,336,105 | \$1,170,283 | \$0 | -\$1,255,820 | -\$3,317,559 | \$26,718 | \$0 | -\$773,041 | \$28,909,925 | | |
| FARMINGDALE BOROUGH BD OF ED | 0724-00 | \$5,631,829 | \$233,478 | \$207,744 | \$0 | -\$510,476 | -\$559,661 | \$4,507 | \$0 | -\$130,410 | \$4,877,011 | | |
| FARMINGDALE BOROUGH BD OF ED | 0724-01 | \$1,269,520 | \$23,896 | \$45,810 | \$0 | -\$108,113 | -\$123,865 | \$998 | \$0 | -\$28,862 | \$1,079,384 | | |
| FREEHOLD TOWNSHIP BD OF ED | 0725-00 | \$162,790,470 | \$6,471,843 | \$5,995,432 | \$0 | -\$15,492,268 | -\$16,074,314 | \$129,452 | \$0 | -\$3,745,557 | \$140,075,058 | | |
| LITTLE SILVER BOROUGH BD OF ED | 0727-00 | \$30,138,371 | \$1,267,741 | \$1,111,999 | \$0 | -\$1,791,293 | -\$3,091,485 | \$24,897 | \$0 | -\$720,362 | \$26,939,868 | | |
| MARLBORO TOWNSHIP BD OF ED | 0729-00 | \$166,360,884 | \$6,065,916 | \$6,106,609 | \$0 | -\$13,511,134 | -\$16,603,211 | \$133,712 | \$0 | -\$3,868,798 | \$144,683,978 | | |
| MARLBORO TOWNSHIP BD OF ED | 0729-01 | \$15,943,255 | \$648,141 | \$587,382 | \$0 | -\$767,772 | -\$1,651,143 | \$13,297 | \$0 | -\$384,741 | \$14,388,419 | | |
| MILLSTONE TOWNSHIP BD OF ED | 0730-00 | \$51,929,498 | \$2,109,990 | \$1,914,309 | \$0 | -\$5,391,278 | -\$5,087,193 | \$40,969 | \$0 | -\$1,185,393 | \$44,330,902 | | |
| NEPTUNE CITY BD OF ED | 0731-00 | \$16,114,284 | \$566,000 | \$591,804 | \$0 | -\$3,950,185 | -\$1,340,342 | \$10,794 | \$0 | -\$312,320 | \$11,680,035 | | |
| HAZLET TOWNSHIP BD OF ED | 0732-00 | \$120,234,574 | \$4,065,289 | \$4,403,186 | \$0 | -\$12,290,029 | -\$11,712,539 | \$94,325 | \$0 | -\$2,729,198 | \$102,065,608 | | |
| ROOSEVELT BOROUGH BD OF ED | 0733-00 | \$2,778,833 | \$124,083 | \$102,754 | \$0 | -\$293,309 | -\$90,420 | \$2,362 | \$0 | -\$68,345 | \$2,555,958 | | |
| SHREWSBURY BOROUGH BD OF ED | 0735-00 | \$18,051,085 | \$749,430 | \$666,017 | \$0 | -\$1,931,229 | -\$1,764,261 | \$14,208 | \$0 | -\$411,099 | \$15,374,151 | | |
| UNION BEACH BOROUGH BD OF ED | 0738-00 | \$34,633,392 | \$1,003,918 | \$1,262,191 | \$0 | -\$2,973,218 | -\$3,413,389 | \$27,489 | \$0 | -\$795,371 | \$29,745,012 | | |
| BOONTON TOWNSHIP BD OF ED | 0739-00 | \$17,635,224 | \$676,143 | \$648,472 | \$0 | -\$1,342,126 | -\$1,772,552 | \$14,275 | \$0 | -\$413,031 | \$15,446,405 | | |
| CHATHAM TOWNSHIP BD OF ED | 0740-00 | \$2,283,934 | \$283,540 | \$79,551 | \$0 | -\$554,558 | \$3,148,364 | \$4,466 | \$0 | -\$129,220 | \$4,832,537 | | |
| CHESTER TOWNSHIP BD OF ED | 0741-00 | \$45,136,317 | \$1,687,176 | \$1,658,553 | \$0 | -\$4,337,700 | -\$4,441,448 | \$35,769 | \$0 | -\$1,034,924 | \$38,703,743 | | |
| EAST HANOVER TOWNSHIP BD OF ED | 0742-00 | \$43,861,191 | \$1,463,307 | \$1,605,457 | \$0 | -\$4,198,712 | -\$4,299,273 | \$34,624 | \$0 | -\$1,001,795 | \$37,464,800 | | |
| EAST HANOVER TOWNSHIP BD OF ED | 0742-01 | \$172,774 | \$0 | \$6,131 | \$0 | -\$43,153 | -\$13,658 | \$110 | \$0 | -\$3,183 | \$119,021 | | |
| HANOVER TOWNSHIP BD OF ED | 0743-00 | \$65,257,652 | \$2,223,493 | \$2,389,599 | \$0 | -\$4,563,894 | -\$6,570,649 | \$52,916 | \$0 | -\$1,531,060 | \$57,258,057 | | |
| KINNELON BOROUGH BD OF ED | 0744-00 | \$75,476,893 | \$2,669,302 | \$2,768,332 | \$0 | -\$7,949,087 | -\$7,341,194 | \$59,121 | \$0 | -\$1,710,609 | \$63,972,758 | | |
| MENDHAM TOWNSHIP BD OF ED | 0745-00 | \$29,508,914 | \$1,141,866 | \$1,085,666 | \$0 | -\$2,772,223 | -\$2,914,147 | \$23,469 | \$0 | -\$679,040 | \$25,394,505 | | |
| MINE HILL TOWNSHIP BD OF ED | 0746-00 | \$10,751,073 | \$421,988 | \$395,567 | \$0 | -\$540,376 | -\$1,109,574 | \$8,936 | \$0 | -\$258,547 | \$9,669,067 | | |
| MONTVILLE TWP BD OF ED | 0747-00 | \$137,256,621 | \$5,832,649 | \$5,068,972 | \$0 | -\$14,627,073 | -\$13,434,829 | \$108,196 | \$0 | -\$3,130,518 | \$117,074,018 | | |
| MOUNT ARLINGTON BOROUGH BD OF ED | 0748-00 | \$14,604,292 | \$585,721 | \$537,912 | \$0 | -\$1,058,644 | -\$1,475,905 | \$11,886 | \$0 | -\$343,908 | \$12,861,354 | | |
| PEQUANNOCK TOWNSHIP BD OF ED | 0749-00 | \$84,374,967 | \$2,789,237 | \$3,086,977 | \$0 | -\$6,828,124 | -\$8,393,355 | \$67,595 | \$0 | -\$1,955,778 | \$73,141,519 | | |
| RANDOLPH TOWNSHIP BD OF ED | 0750-00 | \$179,553,960 | \$6,302,924 | \$6,582,167 | \$0 | -\$14,370,840 | -\$17,915,787 | \$144,282 | \$0 | -\$4,174,648 | \$156,122,058 | | |
| RIVERDALE BOROUGH BD OF ED | 0751-00 | \$8,260,611 | \$361,346 | \$305,403 | \$0 | -\$801,186 | -\$817,590 | \$6,584 | \$0 | -\$190,511 | \$7,124,657 | | |
| ROXBURY TOWNSHIP BD OF ED | 0752-00 | \$165,721,609 | \$4,971,231 | \$6,044,432 | \$0 | -\$11,461,254 | -\$16,628,740 | \$133,917 | \$0 | -\$3,874,747 | \$144,906,448 | | |
| BAY HEAD BOROUGH BD OF ED | 0754-00 | \$6,540,839 | \$259,139 | \$240,844 | \$0 | -\$577,843 | -\$650,253 | \$5,237 | \$0 | -\$151,519 | \$5,666,444 | | |
| BEACH HAVEN BOROUGH BD OF ED | 0755-00 | \$4,633,182 | \$161,589 | \$170,058 | \$0 | -\$994,733 | -\$399,439 | \$3,217 | \$0 | -\$93,075 | \$3,480,799 | | |
| EAGLESWOOD TOWNSHIP BD OF ED | 0756-00 | \$7,428,378 | \$263,647 | \$272,459 | \$0 | -\$703,449 | -\$730,547 | \$5,883 | \$0 | -\$170,228 | \$6,366,143 | | |
| ISLAND HEIGHTS BOROUGH BD OF ED | 0758-00 | \$5,318,049 | \$156,467 | \$193,922 | \$0 | -\$524,764 | -\$517,515 | \$4,168 | \$0 | -\$120,589 | \$4,509,738 | | |
| LACEY TOWNSHIP BD OF ED | 0759-00 | \$194,063,209 | \$6,369,288 | \$7,100,070 | \$0 | -\$19,742,341 | -\$18,893,938 | \$152,160 | \$0 | -\$4,402,572 | \$164,645,876 | | |
| LAKEHURST BOROUGH BD OF ED | 0760-00 | \$19,112,120 | \$559,539 | \$696,716 | \$0 | -\$1,619,127 | -\$1,886,398 | \$15,192 | \$0 | -\$439,559 | \$16,438,483 | | |
| LITTLE EGG HARBOR TWP BD OF ED | 0761-00 | \$77,937,817 | \$2,903,093 | \$2,864,485 | \$0 | -\$9,947,666 | -\$7,420,908 | \$59,763 | \$0 | -\$1,729,183 | \$64,667,401 | | |
| MANCHESTER TOWNSHIP BD OF ED | 0762-00 | \$151,193,397 | \$5,187,247 | \$5,538,829 | \$0 | -\$13,510,763 | -\$14,931,688 | \$120,250 | \$0 | -\$3,479,308 | \$130,117,964 | | |
| OCEAN TOWNSHIP BD OF ED | 0763-00 | \$26,796,278 | \$970,660 | \$983,254 | \$0 | -\$1,850,896 | -\$2,706,390 | \$21,796 | \$0 | -\$630,630 | \$23,584,072 | | |
| PLUMSTED TOWNSHIP BOARD OF ED | 0764-00 | \$50,613,166 | \$2,382,761 | \$1,877,425 | \$0 | -\$5,494,652 | -\$4,968,087 | \$40,010 | \$0 | -\$1,157,639 | \$43,292,984 | | |
| TUCKERTON BOROUGH BD OF ED | 0765-00 | \$12,001,324 | \$455,006 | \$440,883 | \$0 | -\$313,495 | -\$1,266,072 | \$10,196 | \$0 | -\$295,014 | \$11,032,828 | | |
| BARNEGAT TOWNSHIP BD OF ED | 0766-00 | \$106,990,469 | \$4,391,197 | \$3,944,982 | \$0 | -\$9,541,233 | -\$10,643,275 | \$85,714 | \$0 | -\$2,480,043 | \$92,747,811 | | |
| LITTLE FALLS TOWNSHIP BD OF ED | 0767-00 | \$30,764,853 | \$1,246,860 | \$1,134,173 | \$0 | -\$3,646,952 | -\$2,967,945 | \$23,902 | \$0 | -\$691,576 | \$25,863,315 | | |
| RINGWOOD BOROUGH BD OF ED | 0768-00 | \$58,078,752 | \$1,879,448 | \$2,123,636 | \$0 | -\$5,138,175 | -\$5,729,212 | \$46,139 | \$0 | -\$1,334,993 | \$49,925,595 | | |
| TOTOWA BOROUGH BD OF ED | 0769-00 | \$31,297,595 | \$1,112,205 | \$1,148,107 | \$0 | -\$3,269,243 | -\$3,047,401 | \$24,542 | \$0 | -\$710,090 | \$26,555,715 | | |
| WEST MILFORD TOWNSHIP BD OF ED | 0770-00 | \$178,692,582 | \$5,228,766 | \$6,513,196 | \$0 | -\$13,166,469 | -\$17,835,284 | \$143,634 | \$0 | -\$4,155,889 | \$155,420,535 | | |
| WOODLAND PARK BOARD OF EDUCATION | 0771-00 | \$34,591,209 | \$1,229,688 | \$1,268,583 | \$0 | -\$2,713,270 | -\$3,458,657 | \$27,854 | \$0 | -\$805,919 | \$30,139,488 | | |
| ALLOWAY TOWNSHIP BD OF ED | 0772-00 | \$17,241,676 | \$551,817 | \$629,863 | \$0 | -\$633,992 | -\$1,789,822 | \$14,414 | \$0 | -\$417,056 | \$15,596,900 | | |
| ELMER BORO BD OF ED | 0773-00 | \$2,029,266 | \$0 | \$71,750 | \$0 | \$132,746 | -\$224,844 | \$1,811 | \$0 | -\$52,292 | \$1,959,337 | | |
| ELSNBORO TOWNSHIP BD OF ED | 0774-00 | \$4,539,793 | \$214,965 | \$168,265 | \$0 | -\$53,840 | -\$489,898 | \$3,945 | \$0 | -\$114,154 | \$4,269,076 | | |
| LOWER ALLOWAYS CREEK TWP BD OF ED | 0775-00 | \$13,090,301 | \$277,748 | \$473,261 | \$0 | -\$606,409 | -\$1,331,589 | \$10,724 | \$0 | -\$310,280 | \$11,603,756 | | |
| MANNING TOWNSHIP BD OF ED | 0776-00 | \$8,658,006 | \$236,444 | \$315,083 | \$0 | -\$896,895 | -\$836,351 | \$6,735 | \$0 | -\$194,882 | \$7,288,140 | | |
| OLDMANS TOWNSHIP BD OF ED | 0777-00 | \$11,051,910 | \$352,461 | \$404,049 | \$0 | -\$1,280,871 | -\$1,059,197 | \$8,530 | \$0 | -\$246,809 | \$9,230,073 | | |
| PENNS GROVE CARNEYS POINT REG | 0778-00 | \$99,874,688 | \$3,551,217 | \$3,663,424 | \$0 | -\$9,418,513 | -\$9,826,850 | \$79,139 | \$0 | -\$2,289,804 | \$85,633,301 | | |
| PITTSBORO TOWNSHIP BD OF ED | 0779-00 | \$62,825,262 | \$1,989,555 | \$2,296,079 | \$0 | -\$6,620,515 | -\$6,086,054 | \$49,013 | \$0 | -\$1,418,142 | \$53,035,198 | | |
| PITTSBORO TOWNSHIP BD OF ED | 0779-01 | \$12,111,853 | \$376,071 | \$442,118 | \$0 | -\$604,695 | -\$1,240,077 | \$9,987 | \$0 | -\$288,957 | \$10,806,300 | | |
| QUINTON TOWNSHIP BD OF ED | 0780-00 | \$15,291,930 | \$467,026 | \$558,004 | \$0 | -\$961,648 | -\$1,544,928 | \$12,442 | \$0 | -\$359,991 | \$13,462,835 | | |
| UPPER PITTSBORO TOWNSHIP BD OF ED | 0781-00 | \$15,873,006 | \$485,017 | \$579,508 | \$0 | -\$1,725,820 | -\$1,530,480 | \$12,326 | \$0 | -\$356,625 | \$13,336,934 | | |
| BEDMINSTER TOWNSHIP BD OF ED | 0782-00 | \$21,379,741 | \$796,728 | \$785,129 | \$0 | -\$1,076,692 | -\$2,201,883 | \$17,733 | \$0 | -\$513,072 | \$19,187,684 | | |
| BERNARDS TWP BD OF ED | 0783-00 | \$150,631,595 | \$7,508,589 | \$5,601,203 | \$0 | -\$13,795,258 | -\$15,086,370 | \$121,496 | \$0 | -\$3,515,351 | \$131,465,904 | | |
| BRANCHBURG TOWNSHIP BD OF ED | 0784-00 | \$68,101,841 | \$2,203,307 | \$2,489,404 | \$0 | -\$4,264,527 | -\$6,894,939 | \$55,528 | \$0 | -\$1,606,624 | \$60,083,990 | | |
| GREEN BROOK TOWNSHIP BD OF ED | 0786-00 | \$29,673,676 | \$1,393,152 | \$1,099,588 | \$0 | -\$778,612 | -\$3,157,988 | \$25,432 | \$0 | -\$735,859 | \$27,519,389 | | |
| HILLSBOROUGH TWP BD OF ED | 0787-00 | \$254,179,935 | \$9,387,376 | \$9,335,808 | \$0 | -\$24,662,913 | -\$24,975,324 | \$201,136 | \$0 | -\$5,819,627 | \$17,640,391 | | |
| MILLSTONE BOROUGH BD OF ED | 0788-00 | \$106,457 | \$0 | \$3,768 | \$0 | -\$1,718 | -\$10,917 | \$88 | \$0 | -\$2,544 | \$95,134 | | |
| MONTGOMERY TOWNSHIP BD OF ED | 0789-00 | \$140,725,316 | \$6,245,978 | \$5,206,159 | \$0 | -\$14,189,622 | -\$13,883,223 | \$111,807 | \$0 | -\$3,235,000 | \$120,981,415 | | |
| SOUTH BOUND BROOK BOROUGH BD OF ED | 0792-00 | \$16,318,818 | \$603,085 | \$599,345 | \$0 | -\$1,437,776 | -\$1,616,189 | \$13,032 | \$0 | -\$377,062 | \$14,101,253 | | |
| WARREN TOWNSHIP BD OF ED | 0793-00 | \$85,102,136 | \$3,084,519 | \$3,124,138 | \$0 | -\$9,274,454 | -\$8,253,835 | \$66,471 | \$0 | -\$1,923,268 | \$71,925,707 | | |

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2018

| | | 30-Jun-17 | | | | | | | | | | 30-Jun-18 |
|---------------------------------------|---------------|----------------------------------|--------------|---------------|--------------------------|---|------------------------|----------------------|------------------------|-------------------------------|--|-----------|
| Employer | Employer I.D. | Total OPEB Liability (Beginning) | Service Cost | Interest Cost | Changes of Benefit Terms | Differences between Expected and Actual Experiences | Changes of Assumptions | Member Contributions | Gross Benefit Payments | Total OPEB Liability (Ending) | | |
| WATCHUNG BOROUGH BD OF ED | 0794-00 | \$20,607,119 | \$878,584 | \$761,302 | \$0 | -\$2,608,820 | -\$1,975,836 | \$15,912 | -\$460,399 | \$17,217,862 | | |
| BYRAM TOWNSHIP BD OF ED | 0797-00 | \$35,064,418 | \$1,228,873 | \$1,285,481 | \$0 | -\$3,167,943 | -\$3,462,140 | \$27,882 | -\$806,731 | \$30,169,840 | | |
| FRANKFORD TOWNSHIP BD OF ED | 0798-00 | \$31,568,544 | \$855,531 | \$1,148,675 | \$0 | -\$3,424,299 | -\$3,033,294 | \$24,428 | -\$706,803 | \$26,432,782 | | |
| FREDON TOWNSHIP BD OF ED | 0799-00 | \$10,251,518 | \$395,496 | \$376,862 | \$0 | -\$312,531 | -\$1,077,689 | \$8,679 | -\$251,118 | \$9,391,217 | | |
| GREEN TOWNSHIP BD OF ED | 0800-00 | \$16,530,579 | \$541,290 | \$604,647 | \$0 | -\$1,426,738 | -\$1,634,922 | \$13,167 | -\$380,961 | \$14,247,062 | | |
| HAMPTON TOWNSHIP BD OF ED | 0801-00 | \$17,826,437 | \$494,534 | \$648,978 | \$0 | -\$1,756,640 | -\$1,731,864 | \$13,947 | -\$403,550 | \$15,091,842 | | |
| HARDYSTON TOWNSHIP BD OF ED | 0802-00 | \$27,070,302 | \$852,196 | \$988,842 | \$0 | -\$2,060,164 | -\$2,701,549 | \$21,757 | -\$629,502 | \$23,541,882 | | |
| HOPATCONG BOROUGH BD OF ED | 0803-00 | \$93,749,478 | \$2,768,213 | \$3,417,673 | \$0 | -\$6,156,835 | -\$9,435,239 | \$75,985 | -\$2,198,553 | \$82,220,722 | | |
| LAFAYETTE TOWNSHIP BD OF ED | 0804-00 | \$11,015,372 | \$305,853 | \$400,920 | \$0 | -\$816,000 | -\$1,097,288 | \$8,837 | -\$255,685 | \$9,562,009 | | |
| MONTAGUE TOWNSHIP BD OF ED | 0805-00 | \$12,938,784 | \$358,078 | \$470,769 | \$0 | -\$672,153 | -\$1,317,561 | \$10,611 | -\$307,012 | \$11,481,516 | | |
| SANDYSTON WALPACK CONSOL SCH DISTRICT | 0806-00 | \$8,641,845 | \$234,657 | \$314,301 | \$0 | -\$531,658 | -\$871,213 | \$7,016 | -\$203,006 | \$7,591,942 | | |
| SPARTA TOWNSHIP BD OF ED | 0807-00 | \$126,569,401 | \$4,668,054 | \$4,647,684 | \$0 | -\$9,842,862 | -\$12,681,358 | \$102,128 | -\$2,954,947 | \$110,508,100 | | |
| STANHOPE BOROUGH BD OF ED | 0808-00 | \$11,251,101 | \$391,661 | \$412,360 | \$0 | -\$971,563 | -\$1,115,138 | \$8,981 | -\$259,844 | \$9,717,558 | | |
| STILLWATER TOWNSHIP BD OF ED | 0809-00 | \$18,451,964 | \$487,779 | \$670,673 | \$0 | -\$1,259,136 | -\$1,846,358 | \$14,869 | -\$430,229 | \$16,089,562 | | |
| WINFIELD TOWNSHIP BD OF ED | 0812-00 | \$6,799,652 | \$195,221 | \$247,872 | \$0 | -\$906,085 | -\$637,544 | \$5,134 | -\$148,557 | \$5,555,693 | | |
| ALLAMUCHY TOWNSHIP BD OF ED | 0813-00 | \$14,384,610 | \$660,555 | \$532,946 | \$0 | -\$1,457,901 | -\$1,420,662 | \$11,441 | -\$331,036 | \$12,379,953 | | |
| ALPHA BOROUGH BD OF ED | 0814-00 | \$12,488,791 | \$332,002 | \$454,044 | \$0 | -\$971,957 | -\$1,237,817 | \$9,969 | -\$288,430 | \$10,786,602 | | |
| BLAIRSTOWN TWP BD OF ED | 0815-00 | \$25,625,341 | \$735,137 | \$934,442 | \$0 | -\$1,848,258 | -\$2,562,954 | \$20,640 | -\$597,207 | \$22,334,141 | | |
| FRANKLIN TOWNSHIP BD OF ED | 0816-00 | \$13,625,025 | \$478,965 | \$498,973 | \$0 | -\$1,490,683 | -\$2,120,000 | \$12,005 | -\$347,352 | \$12,990,133 | | |
| FRELINGHUYSEN TOWNSHIP BD OF ED | 0817-00 | \$6,170,365 | \$141,636 | \$223,584 | \$0 | -\$595,583 | -\$597,635 | \$4,813 | -\$139,258 | \$5,207,922 | | |
| GREENWICH TOWNSHIP BD OF ED | 0818-00 | \$24,658,281 | \$1,018,328 | \$909,227 | \$0 | -\$1,694,121 | -\$2,504,404 | \$20,169 | -\$583,564 | \$21,823,916 | | |
| HARMONY TOWNSHIP BD OF ED | 0820-00 | \$12,608,446 | \$426,736 | \$461,674 | \$0 | -\$1,081,327 | -\$1,249,150 | \$10,060 | -\$291,071 | \$10,885,368 | | |
| HOPE TOWNSHIP BD OF ED | 0821-00 | \$7,094,385 | \$233,834 | \$259,108 | \$0 | -\$487,253 | -\$812,399 | \$6,543 | -\$189,301 | \$7,079,423 | | |
| KNOWLTON TWP BD OF ED | 0822-00 | \$12,638,931 | \$353,722 | \$460,196 | \$0 | -\$1,148,103 | -\$1,238,004 | \$9,970 | -\$288,474 | \$10,788,238 | | |
| LOPATCONG TOWNSHIP BD OF ED | 0824-00 | \$26,794,883 | \$841,283 | \$978,790 | \$0 | -\$2,256,793 | -\$2,651,946 | \$21,357 | -\$617,943 | \$23,109,631 | | |
| MANSFIELD TOWNSHIP BD OF ED | 0825-00 | \$24,703,270 | \$797,064 | \$903,317 | \$0 | -\$2,511,810 | -\$2,403,804 | \$19,359 | -\$560,123 | \$20,947,273 | | |
| OXFORD TOWNSHIP BD OF ED | 0826-00 | \$11,471,712 | \$515,974 | \$424,667 | \$0 | -\$1,226,267 | -\$1,125,454 | \$9,064 | -\$262,248 | \$9,807,448 | | |
| POHATCONG TOWNSHIP BD OF ED | 0828-00 | \$15,580,485 | \$397,762 | \$565,643 | \$0 | -\$662,303 | -\$1,597,877 | \$12,868 | -\$372,329 | \$13,924,249 | | |
| WASHINGTON TOWNSHIP BD OF ED | 0829-00 | \$23,974,163 | \$788,975 | \$876,740 | \$0 | -\$1,284,324 | -\$2,450,459 | \$19,734 | -\$570,994 | \$21,353,835 | | |
| WHITE TOWNSHIP BD OF ED | 0830-00 | \$17,343,129 | \$552,226 | \$634,006 | \$0 | -\$1,975,325 | -\$1,665,534 | \$13,413 | -\$388,094 | \$14,513,821 | | |
| HUNTERDON CENTRAL HS BD OF ED | 0831-00 | \$115,868,340 | \$4,144,778 | \$4,250,933 | \$0 | -\$10,871,895 | -\$11,408,604 | \$91,878 | -\$2,658,377 | \$99,417,053 | | |
| HANOVER PARK REG HS DIST BD OF ED | 0832-00 | \$61,029,258 | \$2,208,352 | \$2,239,377 | \$0 | -\$4,394,636 | -\$6,145,614 | \$49,493 | -\$1,432,020 | \$53,554,210 | | |
| RAMAPO INDIAN HILLS REGIONAL HS | 0833-00 | \$86,069,876 | \$3,068,596 | \$3,157,112 | \$0 | -\$7,519,043 | -\$8,529,532 | \$68,691 | -\$1,987,509 | \$74,328,191 | | |
| BELLMAR BOROUGH BD OF ED | 0834-00 | \$38,959,032 | \$1,251,423 | \$1,424,511 | \$0 | -\$4,224,065 | -\$3,763,983 | \$30,313 | -\$877,065 | \$32,800,166 | | |
| ABSECON CITY BD OF ED | 1017-00 | \$32,431,986 | \$944,968 | \$1,182,137 | \$0 | -\$2,790,259 | -\$3,196,324 | \$25,741 | -\$744,792 | \$27,853,457 | | |
| ATLANTIC CITY BD OF ED | 1018-00 | \$271,481,780 | \$9,975,004 | \$9,968,460 | \$0 | -\$23,201,656 | -\$26,986,555 | \$217,333 | -\$6,288,274 | \$235,166,692 | | |
| BRIGHTON CITY BD OF ED | 1019-00 | \$36,229,007 | \$1,073,075 | \$1,320,856 | \$0 | -\$2,371,294 | -\$3,647,348 | \$29,373 | -\$849,887 | \$31,783,782 | | |
| EGG HARBOR CITY BD OF ED | 1020-00 | \$22,895,340 | \$764,534 | \$838,117 | \$0 | -\$2,318,715 | -\$2,231,500 | \$17,971 | -\$519,973 | \$19,445,774 | | |
| NORTHFIELD CITY BD OF ED | 1021-00 | \$36,878,476 | \$1,218,966 | \$1,349,632 | \$0 | -\$3,947,072 | -\$3,571,724 | \$28,764 | -\$832,265 | \$31,124,777 | | |
| VENTNOR CITY BD OF ED | 1022-00 | \$32,228,934 | \$975,727 | \$1,176,030 | \$0 | -\$2,763,249 | -\$3,181,092 | \$25,619 | -\$741,242 | \$27,720,727 | | |
| ATLANTIC COUNTY VOC TECH SCHOOL | 1023-00 | \$31,935,736 | \$1,628,650 | \$1,189,309 | \$0 | -\$4,135,253 | -\$3,080,581 | \$24,809 | -\$717,822 | \$26,844,848 | | |
| BERGENFIELD BOROUGH BD OF ED | 1024-00 | \$119,846,359 | \$3,965,490 | \$4,385,241 | \$0 | -\$10,603,633 | -\$11,831,305 | \$95,282 | -\$2,756,872 | \$103,100,562 | | |
| BERGENFIELD BOROUGH BD OF ED | 1024-01 | \$321,217 | \$0 | \$11,368 | \$0 | \$5,050 | \$32,954 | \$265 | -\$7,679 | \$287,167 | | |
| BOGOTA BOROUGH BD OF ED | 1025-00 | \$31,068,005 | \$1,150,914 | \$1,140,823 | \$0 | -\$1,947,260 | -\$3,160,471 | \$25,452 | -\$736,437 | \$27,541,026 | | |
| DUMONT BOROUGH BD OF ED | 1026-00 | \$90,877,769 | \$3,000,631 | \$3,325,419 | \$0 | -\$8,983,422 | -\$8,876,025 | \$71,482 | -\$2,068,247 | \$77,347,607 | | |
| ELMWOOD PARK BOROUGH BD OF ED | 1027-00 | \$54,237,692 | \$2,427,458 | \$2,006,606 | \$0 | -\$3,872,671 | -\$5,513,442 | \$44,402 | -\$1,284,715 | \$48,045,330 | | |
| ENGLEWOOD CITY BD OF ED | 1028-00 | \$90,251,423 | \$3,786,109 | \$3,331,392 | \$0 | -\$9,837,037 | -\$8,806,753 | \$70,924 | -\$2,052,106 | \$76,743,952 | | |
| FAIR LAWN BOROUGH BD OF ED | 1029-00 | \$186,317,871 | \$6,718,004 | \$6,837,176 | \$0 | -\$16,826,160 | -\$18,416,702 | \$148,317 | -\$4,291,369 | \$160,487,137 | | |
| FAIRVIEW BOROUGH BD OF ED | 1030-00 | \$32,871,980 | \$1,361,662 | \$1,212,593 | \$0 | -\$3,144,882 | -\$3,249,902 | \$26,173 | -\$757,276 | \$28,320,348 | | |
| FORT LEE BOROUGH BD OF ED | 1031-00 | \$110,156,193 | \$4,370,142 | \$4,055,443 | \$0 | -\$7,520,827 | -\$11,174,057 | \$89,989 | -\$2,603,724 | \$97,373,159 | | |
| GARFIELD CITY BD OF ED | 1032-00 | \$158,233,939 | \$7,698,421 | \$5,875,794 | \$0 | -\$10,982,840 | -\$16,180,946 | \$130,311 | -\$3,770,404 | \$141,004,275 | | |
| HACKENSACK CITY BD OF ED | 1033-00 | \$183,851,793 | \$6,786,487 | \$6,750,033 | \$0 | -\$11,082,850 | -\$18,744,553 | \$150,957 | -\$4,367,763 | \$163,344,104 | | |
| HILLSDALE BOROUGH BD OF ED | 1034-00 | \$45,002,559 | \$1,717,083 | \$1,654,621 | \$0 | -\$3,694,553 | -\$4,495,312 | \$36,202 | -\$1,047,475 | \$39,173,125 | | |
| LODI BD OF ED | 1035-00 | \$100,300,019 | \$3,415,711 | \$3,673,321 | \$0 | -\$8,524,609 | -\$9,946,943 | \$80,106 | -\$2,317,787 | \$86,679,818 | | |
| NEW MILFORD BOROUGH BD OF ED | 1036-00 | \$61,966,794 | \$2,723,092 | \$2,290,845 | \$0 | -\$4,595,442 | -\$6,276,705 | \$50,549 | -\$1,462,567 | \$54,696,566 | | |
| NORTH ARLINGTON BOROUGH BD OF ED | 1037-00 | \$49,249,232 | \$1,942,624 | \$1,813,035 | \$0 | -\$4,115,173 | -\$4,918,889 | \$39,614 | -\$1,146,175 | \$42,864,268 | | |
| ORADELL BOROUGH BD OF ED | 1038-00 | \$22,210,490 | \$862,968 | \$817,375 | \$0 | -\$2,340,036 | -\$2,168,267 | \$17,462 | -\$505,239 | \$18,894,753 | | |
| PALISADES PARK BOROUGH BD OF ED | 1039-00 | \$49,633,709 | \$2,219,564 | \$1,837,177 | \$0 | -\$5,954,074 | -\$4,802,849 | \$38,679 | -\$1,119,136 | \$41,853,070 | | |
| PARK RIDGE BOROUGH BD OF ED | 1040-00 | \$50,406,002 | \$1,821,753 | \$1,849,497 | \$0 | -\$3,634,559 | -\$5,075,137 | \$40,872 | -\$1,182,583 | \$44,225,845 | | |
| RAMSEY BOROUGH BD OF ED | 1041-00 | \$107,832,107 | \$4,188,191 | \$3,967,017 | \$0 | -\$8,140,618 | -\$10,850,665 | \$87,384 | -\$2,528,368 | \$94,555,048 | | |
| RIDGEFIELD BOROUGH BD OF ED | 1042-00 | \$71,670,673 | \$3,171,091 | \$2,649,847 | \$0 | -\$4,062,024 | -\$7,387,891 | \$59,497 | -\$1,721,490 | \$64,379,685 | | |
| RIDGEWOOD VILLAGE BD OF ED | 1043-00 | \$171,967,788 | \$6,008,296 | \$6,302,473 | \$0 | -\$12,281,458 | -\$17,304,961 | \$139,363 | -\$4,032,316 | \$150,799,185 | | |
| RIVER EDGE BOROUGH BD OF ED | 1044-00 | \$34,630,468 | \$1,682,711 | \$1,286,250 | \$0 | -\$3,330,222 | -\$3,447,891 | \$27,767 | -\$803,411 | \$30,045,672 | | |
| ROCHELLE PARK TOWNSHIP BD OF ED | 1045-00 | \$15,863,681 | \$569,393 | \$581,821 | \$0 | -\$872,106 | -\$1,624,157 | \$13,080 | -\$378,453 | \$14,553,259 | | |
| RUTHERFORD BOROUGH BD OF ED | 1046-00 | \$79,983,318 | \$2,990,340 | \$2,938,194 | \$0 | -\$5,554,903 | -\$8,084,888 | \$65,111 | -\$1,883,901 | \$70,453,471 | | |
| SOUTH HACKENSACK TOWNSHIP BD OF ED | 1047-00 | \$10,005,547 | \$437,893 | \$369,998 | \$0 | -\$1,158,624 | -\$971,390 | \$7,823 | -\$226,348 | \$8,464,899 | | |
| TEANECK TOWNSHIP BD OF ED | 1048-00 | \$154,357,308 | \$4,824,717 | \$5,636,868 | \$0 | -\$10,806,089 | -\$15,495,526 | \$124,791 | -\$3,610,691 | \$135,031,378 | | |

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2018

| Employer | Employer I.D. | 30-Jun-17 | | | | Changes of Benefit Terms | Differences between Expected and | | | Total OPEB Liability (Ending) |
|-----------------------------------|---------------|----------------------------------|--------------|---------------|--------------------|--------------------------|----------------------------------|----------------------|------------------------|-------------------------------|
| | | Total OPEB Liability (Beginning) | Service Cost | Interest Cost | Actual Experiences | | Changes of Assumptions | Member Contributions | Gross Benefit Payments | |
| TENAFLY BOROUGH BD OF ED | 1049-00 | \$115,319,558 | \$4,503,077 | \$4,243,760 | \$0 | -\$9,791,839 | -\$11,497,384 | \$92,593 | -\$2,679,064 | \$100,190,701 |
| WOOD-RIDGE BOROUGH BD OF ED | 1050-00 | \$34,126,649 | \$1,268,183 | \$1,253,234 | \$0 | -\$2,031,692 | -\$3,482,820 | \$28,048 | -\$811,550 | \$30,350,052 |
| BERGEN COUNTY VOC-TECH SCHOOL | 1052-00 | \$112,477,323 | \$4,367,402 | \$4,138,804 | \$0 | -\$10,826,441 | -\$11,083,118 | \$89,256 | -\$2,582,533 | \$96,580,693 |
| BURLINGTON CITY BD OF ED | 1053-00 | \$80,982,655 | \$3,074,771 | \$2,977,728 | \$0 | -\$8,525,343 | -\$7,899,024 | \$63,614 | -\$1,840,592 | \$68,833,809 |
| PALMYRA BOROUGH BD OF ED | 1054-00 | \$39,857,768 | \$1,310,245 | \$1,458,299 | \$0 | -\$3,988,362 | -\$3,887,439 | \$31,307 | -\$905,832 | \$33,875,986 |
| COLLINGSWOOD BOROUGH BD OF ED | 1055-00 | \$84,698,989 | \$2,858,832 | \$3,101,337 | \$0 | -\$7,903,838 | -\$8,326,173 | \$67,054 | -\$1,940,124 | \$72,556,077 |
| GLOUCESTER CITY BD OF ED | 1056-00 | \$101,674,800 | \$3,451,223 | \$3,723,229 | \$0 | -\$8,538,563 | -\$10,092,453 | \$81,278 | -\$2,351,693 | \$87,947,821 |
| HADDON TOWNSHIP BD OF ED | 1057-00 | \$84,044,748 | \$2,624,942 | \$3,069,665 | \$0 | -\$7,291,346 | -\$8,295,254 | \$66,805 | -\$1,932,919 | \$72,286,641 |
| WOODLYNNE BOROUGH BD OF ED | 1058-00 | \$13,361,059 | \$486,537 | \$490,528 | \$0 | -\$1,349,469 | -\$1,306,814 | \$10,524 | -\$304,507 | \$11,387,858 |
| CAMDEN COUNTY TECHNICAL SCHOOL | 1059-00 | \$101,677,259 | \$2,935,143 | \$3,706,507 | \$0 | -\$12,156,037 | -\$9,675,133 | \$77,917 | -\$2,254,452 | \$84,311,204 |
| NORTH WILDWOOD CITY BD OF ED | 1060-00 | \$19,640,389 | \$623,812 | \$717,688 | \$0 | -\$1,633,038 | -\$1,946,723 | \$15,678 | -\$453,616 | \$16,964,170 |
| WILDWOOD CITY BD OF ED | 1061-00 | \$48,614,809 | \$1,615,653 | \$1,779,389 | \$0 | -\$5,042,558 | -\$4,725,470 | \$38,056 | -\$1,101,106 | \$41,178,773 |
| WILDWOOD CREST BOROUGH BD OF ED | 1062-00 | \$16,218,862 | \$507,955 | \$592,543 | \$0 | -\$1,687,374 | -\$1,572,764 | \$12,666 | -\$366,478 | \$13,705,410 |
| CAPE MAY CO TECHNICAL SCH DIST | 1063-00 | \$28,842,124 | \$1,083,928 | \$1,059,569 | \$0 | -\$1,642,794 | -\$2,952,239 | \$23,775 | -\$687,916 | \$25,726,447 |
| BRIDGETON CITY BD OF ED | 1064-00 | \$225,014,724 | \$9,073,527 | \$8,293,007 | \$0 | -\$24,861,332 | -\$21,885,101 | \$176,249 | -\$5,099,558 | \$190,711,516 |
| MILLVILLE CITY BD OF ED | 1065-00 | \$275,906,085 | \$9,355,978 | \$10,106,512 | \$0 | -\$31,736,366 | -\$26,524,547 | \$213,612 | -\$6,180,619 | \$231,140,655 |
| BELLEVILLE TOWN BD OF ED | 1066-00 | \$147,696,829 | \$4,792,430 | \$5,401,596 | \$0 | -\$14,410,849 | -\$14,658,835 | \$116,056 | -\$3,357,945 | \$125,579,264 |
| BLOOMFIELD TWP BD OF ED | 1067-00 | \$190,569,093 | \$7,395,569 | \$7,011,914 | \$0 | -\$17,664,883 | -\$18,845,792 | \$151,772 | -\$4,391,353 | \$164,226,320 |
| CALDWELL-WEST CALDWELL BD OF ED | 1068-00 | \$90,472,475 | \$3,412,214 | \$3,324,872 | \$0 | -\$9,069,540 | -\$7,065,782 | \$73,040 | -\$2,113,329 | \$79,033,940 |
| EAST ORANGE CITY BD OF ED | 1069-00 | \$410,434,542 | \$16,731,431 | \$15,133,508 | \$0 | -\$46,281,611 | -\$39,844,125 | \$320,880 | -\$9,284,281 | \$347,210,344 |
| ESSEX FELS TOWNSHIP BD OF ED | 1070-00 | \$8,137,433 | \$396,540 | \$302,449 | \$0 | -\$768,355 | -\$6,188 | \$6,188 | -\$179,038 | \$6,695,613 |
| GLEN RIDGE BOROUGH BD OF ED | 1071-00 | \$54,693,550 | \$2,195,728 | \$2,014,130 | \$0 | -\$2,859,623 | -\$5,638,674 | \$45,410 | -\$1,313,896 | \$49,136,625 |
| IRVINGTON TOWN BD OF ED | 1072-00 | \$204,618,778 | \$7,786,548 | \$7,507,230 | \$0 | -\$24,272,224 | -\$21,333,411 | \$195,473 | -\$5,655,794 | \$211,513,422 |
| LIVINGSTON BD OF ED | 1073-00 | \$194,419,690 | \$7,057,004 | \$7,135,055 | \$0 | -\$14,853,146 | -\$19,494,428 | \$156,996 | -\$4,542,495 | \$169,878,676 |
| MILLBURN TOWNSHIP BD OF ED | 1074-00 | \$148,909,329 | \$5,906,639 | \$5,481,306 | \$0 | -\$15,309,398 | -\$8,134,431 | \$123,292 | -\$3,567,320 | \$133,409,417 |
| MONTCLAIR TOWNSHIP BD OF ED | 1075-00 | \$232,332,585 | \$8,618,450 | \$8,534,408 | \$0 | -\$21,290,781 | -\$22,959,107 | \$184,898 | -\$5,349,818 | \$200,070,635 |
| NUTLEY TOWN BD OF ED | 1076-00 | \$141,934,059 | \$5,145,343 | \$5,209,364 | \$0 | -\$12,645,671 | -\$14,049,762 | \$113,148 | -\$3,273,806 | \$122,432,675 |
| ORANGE CITY BD OF ED | 1077-00 | \$147,685,817 | \$7,554,943 | \$5,500,285 | \$0 | -\$17,971,450 | -\$14,364,325 | \$115,681 | -\$3,347,104 | \$125,173,847 |
| SOUTH ORANGE & MAPLEWOOD BD OF ED | 1078-00 | \$180,240,773 | \$6,660,568 | \$6,617,385 | \$0 | -\$10,036,527 | -\$18,460,499 | \$148,669 | -\$4,301,574 | \$160,868,795 |
| WEST ORANGE TOWNSHIP BD OF ED | 1079-00 | \$245,217,433 | \$10,847,670 | \$9,068,829 | \$0 | -\$20,349,321 | -\$24,628,254 | \$198,340 | -\$5,738,754 | \$214,615,943 |
| WOODBURY CITY BD OF ED | 1080-00 | \$63,564,773 | \$2,262,324 | \$2,332,055 | \$0 | -\$6,151,866 | -\$7,014,657 | \$49,543 | -\$1,433,477 | \$53,608,695 |
| BAYONNE CITY BOARD OF EDUCATION | 1081-00 | \$281,932,045 | \$11,377,074 | \$10,390,207 | \$0 | -\$29,137,163 | -\$27,624,231 | \$222,468 | -\$6,436,862 | \$240,723,538 |
| HARRISON TOWN BD OF ED | 1082-00 | \$66,007,022 | \$2,733,673 | \$2,434,844 | \$0 | -\$7,131,591 | -\$6,442,579 | \$51,884 | -\$1,501,218 | \$56,142,035 |
| HOBOKEN CITY BD OF ED | 1083-00 | \$117,481,672 | \$3,403,945 | \$4,281,294 | \$0 | -\$9,597,725 | -\$11,627,640 | \$93,642 | -\$2,709,415 | \$101,325,773 |
| NORTH BERGEN TWP BD OF ED | 1084-00 | \$214,957,613 | \$8,379,228 | \$7,910,186 | \$0 | -\$18,906,253 | -\$21,364,016 | \$172,052 | -\$4,978,137 | \$186,170,673 |
| SECAUCUS TOWN BD OF ED | 1085-00 | \$68,601,365 | \$2,443,853 | \$2,516,410 | \$0 | -\$6,306,297 | -\$6,766,689 | \$54,495 | -\$1,576,740 | \$58,966,397 |
| EWING TOWNSHIP BD OF ED | 1086-00 | \$153,929,960 | \$5,474,879 | \$5,646,620 | \$0 | -\$15,460,573 | -\$15,050,629 | \$121,208 | -\$3,507,023 | \$131,154,442 |
| HAMILTON TOWNSHIP BD OF ED | 1087-00 | \$482,816,104 | \$15,662,557 | \$17,656,754 | \$0 | -\$46,041,618 | -\$47,297,047 | \$380,901 | -\$11,020,924 | \$412,156,727 |
| LAWRENCE TOWNSHIP BD OF ED | 1088-00 | \$153,501,847 | \$5,487,762 | \$5,631,412 | \$0 | -\$14,176,985 | -\$15,136,466 | \$121,900 | -\$3,527,024 | \$131,902,446 |
| CARTERET BD OF ED | 1091-00 | \$113,236,629 | \$4,054,143 | \$4,153,369 | \$0 | -\$7,792,216 | -\$11,434,740 | \$92,088 | -\$2,664,467 | \$99,644,806 |
| MIDDLESEX BOROUGH BD OF ED | 1092-00 | \$78,672,130 | \$2,836,010 | \$2,887,190 | \$0 | -\$7,696,481 | -\$7,716,820 | \$62,146 | -\$1,798,135 | \$67,246,040 |
| NEW BRUNSWICK CITY BD OF ED | 1093-00 | \$280,801,524 | \$12,148,547 | \$10,372,963 | \$0 | -\$17,830,090 | -\$28,723,998 | \$231,325 | -\$6,693,124 | \$250,307,147 |
| EDISON TWP BD OF ED | 1094-00 | \$469,687,820 | \$17,376,451 | \$17,248,634 | \$0 | -\$35,500,672 | -\$47,168,106 | \$379,862 | -\$10,990,879 | \$411,033,110 |
| SAYREVILLE BOROUGH BD OF ED | 1095-00 | \$182,768,181 | \$7,482,195 | \$6,737,795 | \$0 | -\$14,789,332 | -\$18,331,378 | \$147,629 | -\$4,271,487 | \$159,743,603 |
| MIDDLESEX COUNTY VOC TECH SCHOOL | 1096-00 | \$133,724,194 | \$5,468,581 | \$4,943,956 | \$0 | -\$46,660,058 | -\$9,807,317 | \$78,982 | -\$2,285,252 | \$85,463,086 |
| ASBURY PARK CITY BD OF ED | 1098-00 | \$148,510,988 | \$4,646,606 | \$5,424,854 | \$0 | -\$13,686,942 | -\$14,578,217 | \$117,404 | -\$3,396,944 | \$127,037,749 |
| AVON-BY-THE-SEA BOROUGH BD OF ED | 1099-00 | \$6,641,939 | \$250,410 | \$243,616 | \$0 | \$659,302 | \$784,297 | \$6,316 | -\$182,753 | \$6,834,533 |
| BELMAR BOROUGH BD OF ED | 1100-00 | \$23,520,791 | \$748,340 | \$859,488 | \$0 | -\$1,853,355 | -\$2,341,769 | \$18,859 | -\$545,668 | \$20,406,686 |
| BRADLEY BEACH BOROUGH BD OF ED | 1101-00 | \$13,871,827 | \$500,079 | \$508,840 | \$0 | -\$752,204 | -\$1,421,500 | \$11,448 | -\$331,231 | \$12,387,259 |
| BRIELLE BOROUGH BD OF ED | 1102-00 | \$22,019,696 | \$749,325 | \$806,715 | \$0 | -\$2,618,109 | -\$2,108,587 | \$16,981 | -\$491,233 | \$18,374,688 |
| DEAL BOROUGH BD OF ED | 1103-00 | \$4,955,547 | \$210,233 | \$183,003 | \$0 | -\$537,794 | -\$484,043 | \$3,898 | -\$112,789 | \$4,218,055 |
| EATONTOWN BOROUGH BD OF ED | 1104-00 | \$57,495,261 | \$1,543,342 | \$2,091,046 | \$0 | -\$5,011,665 | -\$5,646,139 | \$45,470 | -\$1,315,625 | \$49,201,680 |
| FREEHOLD BOROUGH BD OF ED | 1105-00 | \$48,837,677 | \$2,131,476 | \$1,805,471 | \$0 | -\$4,902,608 | -\$4,816,496 | \$38,789 | -\$1,122,216 | \$41,971,993 |
| FREEHOLD REG H S DISTRICT | 1106-00 | \$344,629,404 | \$12,065,686 | \$12,633,063 | \$0 | -\$29,120,695 | -\$34,228,931 | \$275,658 | -\$7,975,856 | \$298,278,329 |
| HIGHLANDS BOROUGH BD OF ED | 1107-00 | \$9,206,257 | \$310,188 | \$337,084 | \$0 | -\$877,960 | -\$903,049 | \$7,273 | -\$210,424 | \$7,869,369 |
| KEYPORT BOROUGH BD OF ED | 1108-00 | \$48,709,377 | \$1,641,945 | \$1,783,356 | \$0 | -\$4,270,562 | -\$4,815,701 | \$38,783 | -\$1,122,131 | \$41,965,067 |
| LONG BRANCH CITY BD OF ED | 1109-00 | \$215,921,870 | \$8,522,947 | \$7,949,908 | \$0 | -\$20,193,860 | -\$21,349,940 | \$171,939 | -\$4,974,857 | \$186,048,007 |
| MANASQUAN BOROUGH BD OF ED | 1110-00 | \$59,777,092 | \$2,047,225 | \$2,190,008 | \$0 | -\$6,004,195 | -\$5,836,491 | \$47,003 | -\$1,359,990 | \$50,860,452 |
| NEPTUNE TWP BD OF ED | 1111-00 | \$157,359,832 | \$6,169,210 | \$5,792,666 | \$0 | -\$15,745,439 | -\$15,451,606 | \$124,438 | -\$3,600,457 | \$134,648,644 |
| OCEANPORT BOROUGH BD OF ED | 1112-00 | \$31,267,047 | \$979,986 | \$1,142,394 | \$0 | -\$3,382,788 | -\$3,019,026 | \$24,313 | -\$703,479 | \$26,308,447 |
| RUMSON BOROUGH BD OF ED | 1113-00 | \$36,159,766 | \$1,267,003 | \$1,325,580 | \$0 | -\$3,148,476 | -\$3,582,175 | \$28,849 | -\$834,701 | \$31,215,846 |
| SEA GIRT BOROUGH BD OF ED | 1114-00 | \$8,469,981 | \$267,826 | \$309,694 | \$0 | -\$1,278,890 | -\$781,615 | \$6,295 | -\$182,128 | \$6,811,163 |
| SPRING LAKE BOROUGH BD OF ED | 1115-00 | \$11,632,032 | \$447,743 | \$427,820 | \$0 | -\$962,901 | -\$1,161,534 | \$9,354 | -\$270,655 | \$10,121,859 |
| BOONTON TOWN BD OF ED | 1116-00 | \$50,683,149 | \$2,003,820 | \$1,865,216 | \$0 | -\$2,315,657 | -\$5,255,618 | \$42,325 | -\$1,224,638 | \$45,798,597 |
| BUTLER BOROUGH BD OF ED | 1117-00 | \$50,814,554 | \$1,513,699 | \$1,853,600 | \$0 | -\$4,996,663 | -\$4,948,617 | \$39,853 | -\$1,153,102 | \$43,123,324 |
| CHATHAM BOROUGH BD OF ED | 1118-00 | \$523,155 | \$0 | \$18,536 | \$0 | -\$60,688 | -\$48,395 | \$390 | -\$11,277 | \$421,721 |
| DENVILLE TOWNSHIP BD OF ED | 1119-00 | \$49,693,631 | \$2,040,681 | \$1,832,576 | \$0 | -\$4,978,864 | -\$4,888,535 | \$39,369 | -\$1,139,102 | \$42,599,756 |

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2018

| Employer | Employer I.D. | 30-Jun-17 | | | | Changes of Benefit Terms | Differences between Expected and | | | Member Contributions | Gross Benefit Payments | Total OPEB Liability (Ending) |
|--|---------------|----------------------------------|--------------|---------------|--------------------|--------------------------|----------------------------------|-----------|---------------|----------------------|------------------------|-------------------------------|
| | | Total OPEB Liability (Beginning) | Service Cost | Interest Cost | Actual Experiences | | Changes of Assumptions | | | | | |
| DENVILLE TOWNSHIP BD OF ED | 1119-01 | \$9,848,039 | \$488,709 | \$366,194 | \$0 | -\$1,087,938 | -\$967,384 | \$7,791 | \$225,415 | \$8,429,996 | | |
| DOVER TOWN BD OF ED | 1120-00 | \$91,012,966 | \$3,031,483 | \$3,330,569 | \$0 | -\$7,176,247 | -\$9,075,073 | \$73,085 | -\$2,114,629 | \$79,082,154 | | |
| FLORHAM PARK BOROUGH BD OF ED | 1121-00 | \$37,123,389 | \$1,376,131 | \$1,363,776 | \$0 | -\$3,740,231 | -\$3,634,411 | \$29,269 | -\$846,873 | \$31,671,050 | | |
| HARDING TOWNSHIP BD OF ED | 1122-00 | \$11,309,889 | \$580,221 | \$421,664 | \$0 | -\$2,345,977 | -\$1,002,678 | \$8,075 | -\$233,639 | \$8,737,555 | | |
| MADISON BOROUGH BD OF ED | 1123-00 | \$86,192,951 | \$3,332,759 | \$3,171,406 | \$0 | -\$8,991,572 | -\$8,421,777 | \$67,824 | -\$1,962,401 | \$73,389,190 | | |
| MOUNTAIN LAKES BOROUGH BD OF ED | 1126-00 | \$80,334,638 | \$2,726,285 | \$2,941,885 | \$0 | -\$7,075,888 | -\$7,940,990 | \$63,952 | -\$1,850,370 | \$69,199,512 | | |
| PARSIPPANY TROY HILLS BD OF ED | 1127-00 | \$283,701,117 | \$10,160,921 | \$10,407,149 | \$0 | -\$22,604,544 | -\$28,338,825 | \$228,223 | -\$6,603,373 | \$246,950,668 | | |
| ROCKAWAY BOROUGH BD OF ED | 1128-00 | \$20,211,162 | \$751,849 | \$742,379 | \$0 | -\$1,543,485 | -\$2,028,528 | \$16,336 | -\$472,678 | \$17,677,035 | | |
| ROCKAWAY TOWNSHIP BD OF ED | 1129-00 | \$120,495,636 | \$4,157,195 | \$4,415,134 | \$0 | -\$10,942,259 | -\$11,884,856 | \$95,713 | -\$2,769,350 | \$103,567,213 | | |
| WASHINGTON TOWNSHIP BD OF ED | 1130-00 | \$102,449,668 | \$3,186,988 | \$3,742,083 | \$0 | -\$10,497,975 | -\$9,948,585 | \$80,120 | -\$2,318,170 | \$86,694,129 | | |
| WHARTON BOROUGH BD OF ED | 1131-00 | \$26,296,401 | \$947,043 | \$965,390 | \$0 | -\$3,493,475 | -\$2,486,660 | \$20,026 | -\$579,429 | \$21,669,296 | | |
| MORRIS HILLS REGIONAL SCHOOL DISTRICT | 1132-00 | \$126,829,856 | \$4,381,225 | \$4,646,229 | \$0 | -\$8,542,298 | -\$12,809,410 | \$103,159 | -\$2,984,785 | \$111,623,976 | | |
| LAKEWOOD TWP BD OF ED | 1133-00 | \$182,927,089 | \$7,944,786 | \$6,761,720 | \$0 | -\$19,604,332 | -\$17,911,869 | \$144,251 | -\$4,173,735 | \$156,087,910 | | |
| LAVALLETT BOROUGH BD OF ED | 1134-00 | \$6,395,045 | \$237,052 | \$234,936 | \$0 | -\$658,348 | -\$624,668 | \$5,031 | -\$145,557 | \$5,443,491 | | |
| OCEAN GATE BOROUGH BD OF ED | 1136-00 | \$5,969,780 | \$232,236 | \$219,736 | \$0 | -\$703,876 | -\$575,287 | \$4,633 | -\$134,050 | \$5,013,172 | | |
| POINT PLEASANT BORO BD OF ED | 1137-00 | \$106,760,198 | \$3,566,388 | \$3,907,922 | \$0 | -\$10,221,930 | -\$10,464,907 | \$84,278 | -\$2,438,481 | \$91,193,468 | | |
| POINT PLEASANT BOROUGH BD OF ED | 1138-00 | \$36,345,912 | \$1,146,273 | \$1,327,677 | \$0 | -\$2,604,953 | -\$3,643,652 | \$29,344 | -\$849,026 | \$31,751,575 | | |
| SEASIDE HEIGHTS BD OF ED | 1139-00 | \$9,425,876 | \$400,899 | \$348,046 | \$0 | -\$831,466 | -\$940,053 | \$7,571 | -\$219,047 | \$8,191,826 | | |
| SEASIDE PARK BOROUGH BD OF ED | 1140-00 | \$2,066,795 | \$5,037 | \$73,335 | \$0 | -\$61,457 | -\$209,646 | \$1,688 | -\$48,851 | \$1,826,901 | | |
| POMPTON LAKES BOROUGH BD OF ED | 1141-00 | \$60,409,647 | \$2,119,396 | \$2,214,551 | \$0 | -\$5,009,067 | -\$6,010,006 | \$48,401 | -\$1,400,422 | \$52,372,500 | | |
| SALEM CITY BD OF ED | 1142-00 | \$57,105,433 | \$2,172,787 | \$2,100,631 | \$0 | -\$7,769,069 | -\$5,393,784 | \$43,438 | -\$1,256,833 | \$47,002,603 | | |
| SOMERSET HILLS SCHOOL DISTRICT | 1143-00 | \$65,037,199 | \$2,352,810 | \$2,386,542 | \$0 | -\$4,983,053 | -\$6,518,999 | \$52,500 | -\$1,519,025 | \$56,807,974 | | |
| MANVILLE BOROUGH BD OF ED | 1144-00 | \$41,677,272 | \$1,650,008 | \$1,534,927 | \$0 | -\$4,548,777 | -\$4,056,012 | \$32,665 | -\$945,112 | \$35,344,971 | | |
| NORTH PLAINFIELD BOROUGH BD OF ED | 1145-00 | \$118,504,872 | \$4,530,304 | \$4,358,994 | \$0 | -\$12,186,967 | -\$11,591,159 | \$93,348 | -\$2,700,915 | \$101,007,877 | | |
| SOMERVILLE BOROUGH BD OF ED | 1146-00 | \$77,094,475 | \$3,124,493 | \$2,842,543 | \$0 | -\$10,109,229 | -\$7,339,870 | \$59,111 | -\$1,710,300 | \$63,961,223 | | |
| SUSSEX COUNTY VOC TECH SCHOOL | 1147-00 | \$34,075,252 | \$972,272 | \$1,241,267 | \$0 | -\$2,836,256 | -\$3,365,724 | \$27,105 | -\$784,264 | \$29,329,652 | | |
| BERKELEY HEIGHTS BD OF ED | 1148-00 | \$102,300,890 | \$3,718,094 | \$3,754,491 | \$0 | -\$7,706,288 | -\$10,269,177 | \$82,702 | -\$2,392,873 | \$89,487,839 | | |
| CLARK TOWNSHIP BD OF ED | 1149-00 | \$74,266,642 | \$2,485,362 | \$2,718,903 | \$0 | -\$7,707,292 | -\$7,220,276 | \$58,148 | -\$1,682,433 | \$62,919,054 | | |
| CRANFORD TOWNSHIP BD OF ED | 1150-00 | \$131,498,084 | \$4,921,250 | \$4,832,997 | \$0 | -\$14,715,219 | -\$12,731,144 | \$102,529 | -\$2,966,548 | \$110,941,949 | | |
| GARWOOD BOROUGH BD OF ED | 1151-00 | \$16,642,807 | \$487,496 | \$606,742 | \$0 | -\$1,493,802 | -\$1,634,264 | \$13,161 | -\$380,808 | \$14,241,332 | | |
| HILLSIDE TOWNSHIP BD OF ED | 1152-00 | \$98,078,398 | \$4,274,458 | \$3,625,475 | \$0 | -\$9,467,284 | -\$9,710,163 | \$78,200 | -\$2,262,614 | \$84,616,470 | | |
| KENILWORTH BOROUGH BD OF ED | 1153-00 | \$40,893,987 | \$1,836,965 | \$1,513,400 | \$0 | -\$3,485,797 | -\$4,100,797 | \$33,025 | -\$955,547 | \$35,735,236 | | |
| LINDEN CITY BD OF ED | 1154-00 | \$214,074,107 | \$9,076,887 | \$7,903,798 | \$0 | -\$19,374,141 | -\$21,297,600 | \$171,517 | -\$4,962,661 | \$185,591,907 | | |
| MOUNTAINSIDE BOROUGH BD OF ED | 1155-00 | \$20,578,134 | \$852,212 | \$758,574 | \$0 | -\$692,190 | -\$2,162,828 | \$17,418 | -\$503,971 | \$18,847,349 | | |
| NEW PROVIDENCE BORO BD OF ED | 1156-00 | \$73,862,523 | \$2,763,119 | \$2,714,271 | \$0 | -\$7,308,340 | -\$7,247,236 | \$58,365 | -\$1,688,715 | \$63,153,987 | | |
| PLAINFIELD CITY BD OF ED | 1157-00 | \$238,073,391 | \$9,101,984 | \$8,754,326 | \$0 | -\$20,481,472 | -\$23,688,902 | \$190,776 | -\$5,519,871 | \$206,430,232 | | |
| ROSELLE PARK BOROUGH BD OF ED | 1158-00 | \$84,600,491 | \$3,719,265 | \$3,129,436 | \$0 | -\$8,120,382 | -\$8,120,382 | \$65,396 | -\$1,892,171 | \$70,762,769 | | |
| ROSELLE PARK BOROUGH BD OF ED | 1159-00 | \$78,797,308 | \$2,842,686 | \$2,892,165 | \$0 | -\$8,466,542 | -\$7,653,109 | \$61,633 | -\$1,783,290 | \$66,690,851 | | |
| SPRINGFIELD TOWNSHIP BD OF ED | 1160-00 | \$68,528,738 | \$2,631,984 | \$2,520,312 | \$0 | -\$5,844,701 | -\$6,825,145 | \$54,965 | -\$1,590,361 | \$59,475,792 | | |
| UNION TOWNSHIP BD OF ED | 1161-00 | \$256,298,313 | \$10,142,025 | \$9,437,523 | \$0 | -\$24,270,102 | -\$25,314,744 | \$203,869 | -\$5,898,716 | \$220,598,168 | | |
| UNION CO REG HIGH SCH DIST 1 | 1162-00 | \$6,327,380 | \$0 | \$224,240 | \$0 | -\$872,516 | -\$571,386 | \$4,602 | -\$133,141 | \$4,979,179 | | |
| WESTFIELD TOWN BD OF ED | 1163-00 | \$202,388,345 | \$7,420,085 | \$7,429,997 | \$0 | -\$15,176,418 | -\$20,329,850 | \$163,724 | -\$4,737,161 | \$177,158,722 | | |
| HACKETTSTOWN TOWN BD OF ED | 1164-00 | \$75,507,895 | \$2,432,441 | \$2,761,216 | \$0 | -\$8,367,966 | -\$7,277,622 | \$58,609 | -\$1,695,796 | \$63,418,777 | | |
| INDEPENDENCE TOWNSHIP BD OF ED | 1165-00 | \$104,372 | \$0 | \$3,722 | \$0 | -\$71,257 | -\$3,706 | \$30 | -\$864 | \$32,297 | | |
| PHILLIPSBURG TOWN BD OF ED | 1168-00 | \$162,854,047 | \$5,827,162 | \$5,975,264 | \$0 | -\$16,474,375 | -\$15,915,007 | \$128,169 | -\$3,708,436 | \$138,686,824 | | |
| WASHINGTON BORO BD OF ED | 1167-00 | \$20,681,873 | \$663,955 | \$756,502 | \$0 | -\$2,982,044 | -\$1,923,729 | \$15,493 | -\$448,258 | \$16,763,792 | | |
| BEVERLY CITY BD OF ED | 1168-00 | \$11,034,815 | \$441,276 | \$406,465 | \$0 | -\$977,141 | -\$1,097,215 | \$8,836 | -\$255,668 | \$9,561,368 | | |
| FAIRFIELD TOWNSHIP BD OF ED | 1169-00 | \$27,154,858 | \$979,044 | \$996,991 | \$0 | -\$3,724,530 | -\$2,556,183 | \$20,586 | -\$595,629 | \$22,275,137 | | |
| KEANSBURG BD OF ED | 1170-00 | \$80,539,151 | \$3,240,173 | \$2,967,109 | \$0 | -\$6,587,186 | -\$8,064,977 | \$64,950 | -\$1,879,261 | \$70,279,959 | | |
| MONMOUTH BEACH BOROUGH BD OF ED | 1171-00 | \$9,841,533 | \$347,234 | \$360,853 | \$0 | -\$824,758 | -\$978,437 | \$7,880 | -\$227,991 | \$8,526,314 | | |
| SPRING LAKE HEIGHTS BOROUGH BD | 1172-00 | \$12,756,724 | \$488,730 | \$469,096 | \$0 | -\$1,036,156 | -\$1,275,599 | \$10,273 | -\$297,234 | \$11,115,844 | | |
| ATLANTIC COUNTY AUDIO VISUAL A | 1269-00 | \$0 | \$0 | -\$22 | \$0 | \$54,327 | -\$5,464 | \$44 | -\$1,273 | \$47,612 | | |
| CAMDEN CO AUDIO VISUAL AIDS COMMISSION | 1270-00 | \$301,573 | \$0 | \$10,672 | \$0 | -\$3,088 | -\$31,105 | \$250 | -\$7,248 | \$271,054 | | |
| MIDDLESEX COUNTY AUDIO VIS AID | 1275-00 | \$19,009 | \$0 | \$681 | \$0 | -\$19,690 | \$0 | \$0 | \$0 | \$0 | | |
| MONMOUTH COUNTY AUDIO VIS AIDS | 1276-00 | \$109,043 | \$0 | \$3,859 | \$0 | -\$1,655 | -\$11,193 | \$90 | -\$2,608 | \$97,536 | | |
| CENTRAL REGIONAL H S DIST | 1281-00 | \$87,277,537 | \$2,985,681 | \$3,197,273 | \$0 | -\$8,420,748 | -\$8,556,013 | \$68,905 | -\$1,993,680 | \$74,558,955 | | |
| WATCHUNG HILLS REGIONAL HS DIS | 1282-00 | \$64,786,814 | \$2,509,051 | \$2,383,565 | \$0 | -\$5,863,967 | -\$6,420,597 | \$51,707 | -\$1,496,096 | \$55,950,477 | | |
| RUMSON-FAIR HAVEN REG BD OF ED | 1283-00 | \$34,264,916 | \$1,266,696 | \$1,258,772 | \$0 | -\$3,772,610 | -\$3,321,982 | \$26,753 | -\$774,072 | \$28,948,473 | | |
| ELIZABETH CITY BD OF ED | 1287-00 | \$815,776,789 | \$33,656,978 | \$30,083,120 | \$0 | -\$66,212,902 | -\$81,828,089 | \$658,992 | -\$19,067,177 | \$173,067,711 | | |
| SUMMIT BOARD OF EDUCATION | 1288-00 | \$129,854,724 | \$5,516,629 | \$4,795,650 | \$0 | -\$14,054,176 | -\$12,688,456 | \$102,185 | -\$2,956,601 | \$110,569,955 | | |
| CLIFTON CITY BOARD OF EDUCATION | 1289-00 | \$321,170,886 | \$12,544,401 | \$11,822,101 | \$0 | -\$34,502,853 | -\$31,293,787 | \$252,021 | -\$7,291,923 | \$272,700,846 | | |
| PASSAIC CITY BD OF ED | 1290-00 | \$454,481,897 | \$19,052,439 | \$16,772,574 | \$0 | -\$42,191,592 | -\$45,085,750 | \$363,092 | -\$10,505,658 | \$392,887,002 | | |
| TRENTON CITY BD OF ED | 1291-00 | \$467,346,466 | \$13,388,854 | \$17,032,748 | \$0 | -\$55,576,949 | -\$44,489,705 | \$358,292 | -\$10,366,771 | \$387,692,935 | | |
| KEARNY TOWN BD OF ED | 1292-00 | \$189,863,171 | \$6,798,969 | \$6,996,619 | \$0 | -\$19,642,865 | -\$18,511,177 | \$149,077 | -\$4,313,383 | \$161,310,411 | | |
| RED BANK BOROUGH BD OF ED | 1293-00 | \$40,467,359 | \$1,744,964 | \$1,495,120 | \$0 | -\$3,663,315 | -\$4,028,917 | \$32,446 | -\$938,798 | \$35,108,859 | | |
| LYNDHURST TOWNSHIP BD OF ED | 1294-00 | \$76,918,649 | \$2,819,791 | \$2,823,300 | \$0 | -\$4,529,198 | -\$4,851,005 | \$63,227 | -\$1,829,402 | \$68,415,362 | | |
| RIDGEFIELD PARK VILLAGE BD OF ED | 1295-00 | \$73,407,036 | \$3,083,635 | \$2,709,714 | \$0 | -\$7,853,147 | -\$7,178,384 | \$57,810 | -\$1,672,671 | \$62,553,993 | | |

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2018

| Employer | Employer I.D. | 30-Jun-17 | | | | Changes of Benefit Terms | Differences between Expected and | | | Member Contributions | Gross Benefit Payments | Total OPEB Liability (Ending) |
|--|---------------|----------------------------------|--------------|---------------|------------------------|--------------------------|----------------------------------|----------------------|------------------------|----------------------|------------------------|-------------------------------|
| | | Total OPEB Liability (Beginning) | Service Cost | Interest Cost | Changes of Assumptions | | Actual Experiences | Member Contributions | Gross Benefit Payments | | | |
| BLACK HORSE PIKE REG. SCH. DIS | 1298-00 | \$138,679,476 | \$5,043,907 | \$5,090,278 | \$0 | \$0 | -\$11,807,525 | -\$13,784,453 | \$111,011 | \$11,011 | -\$3,211,985 | \$120,120,709 |
| LENAPE REGIONAL HS DIST | 1299-00 | \$280,368,462 | \$9,868,651 | \$10,279,131 | \$0 | \$0 | -\$23,219,217 | -\$27,899,391 | \$224,684 | \$224,684 | -\$6,500,978 | \$243,121,342 |
| LAKELAND REGIONAL HIGH SCHOOL | 1300-00 | \$44,567,755 | \$1,641,085 | \$1,636,860 | \$0 | \$0 | -\$4,477,224 | -\$4,363,386 | \$35,140 | \$35,140 | -\$1,016,735 | \$38,023,495 |
| RIVER DELL REGIONAL BD OF ED | 1301-00 | \$55,545,240 | \$2,042,212 | \$2,039,531 | \$0 | \$0 | -\$4,594,247 | -\$5,536,950 | \$44,591 | \$44,591 | -\$1,290,193 | \$48,250,184 |
| SOUTHERN REGIONAL H S DISTRICT | 1312-00 | \$138,408,204 | \$4,231,435 | \$5,051,741 | \$0 | \$0 | -\$11,334,630 | -\$13,719,117 | \$110,485 | \$110,485 | -\$3,196,761 | \$119,551,357 |
| WEST MORRIS REGIONAL BD OF ED | 1313-00 | \$92,168,001 | \$3,069,605 | \$3,372,919 | \$0 | \$0 | -\$7,502,525 | -\$9,166,552 | \$73,822 | \$73,822 | -\$2,135,945 | \$79,879,325 |
| LOWER CAPE MAY REGIONAL SCHOOL | 1314-00 | \$77,683,368 | \$2,338,255 | \$2,835,098 | \$0 | \$0 | -\$8,957,932 | -\$7,435,100 | \$59,878 | \$59,878 | -\$1,732,490 | \$64,791,077 |
| SOUTH HUNTERDON REGIONAL BD OF ED | 1317-00 | \$8,299,922 | \$0 | \$293,908 | \$0 | \$0 | -\$552,196 | -\$809,084 | \$6,516 | \$6,516 | -\$188,529 | \$7,050,537 |
| GREATER EGG HARBOR REGIONAL | 1318-00 | \$135,769,610 | \$4,979,222 | \$4,986,829 | \$0 | \$0 | -\$16,300,529 | -\$13,022,719 | \$104,877 | \$104,877 | -\$3,034,490 | \$113,482,800 |
| DELAWARE VALLEY REGIONAL HS DIST | 1321-00 | \$40,369,357 | \$1,537,032 | \$1,484,563 | \$0 | \$0 | -\$4,331,918 | -\$3,929,805 | \$31,648 | \$31,648 | -\$915,704 | \$34,245,173 |
| MAINLAND REGIONAL HS DISTRICT | 1320-00 | \$59,772,705 | \$1,914,647 | \$2,184,926 | \$0 | \$0 | -\$5,400,650 | -\$5,882,944 | \$47,378 | \$47,378 | -\$1,370,814 | \$51,265,248 |
| PASSAIC COUNTY MANCHESTER REG | 1331-00 | \$23,940,660 | \$940,713 | \$881,182 | \$0 | \$0 | -\$1,928,550 | -\$2,397,985 | \$19,312 | \$19,312 | -\$558,767 | \$20,896,565 |
| STERLING REGIONAL HS DIST | 1332-00 | \$39,845,613 | \$1,461,170 | \$1,463,510 | \$0 | \$0 | -\$4,739,884 | -\$3,826,313 | \$30,815 | \$30,815 | -\$891,589 | \$33,343,322 |
| MONMOUTH COUNTY REGIONAL HS | 1333-00 | \$54,244,498 | \$1,597,947 | \$1,978,455 | \$0 | \$0 | -\$6,263,926 | -\$5,187,247 | \$41,775 | \$41,775 | -\$1,208,707 | \$45,202,795 |
| WEST ESSEX REGIONAL SCHOOL DIS | 1334-00 | \$60,519,519 | \$2,217,562 | \$2,222,332 | \$0 | \$0 | -\$6,054,068 | -\$5,926,581 | \$47,729 | \$47,729 | -\$1,380,983 | \$51,645,510 |
| DELSEA REGIONAL SCHOOL DISTRICT | 1340-00 | \$76,891,796 | \$2,620,451 | \$2,816,602 | \$0 | \$0 | -\$7,783,464 | -\$7,500,156 | \$60,402 | \$60,402 | -\$1,747,649 | \$65,357,982 |
| NORTHERN BURLINGTON CO REG | 1341-00 | \$73,441,075 | \$2,708,248 | \$2,696,944 | \$0 | \$0 | -\$6,130,571 | -\$7,316,067 | \$58,919 | \$58,919 | -\$1,704,754 | \$63,753,794 |
| SALEM COUNTY VOC TECH SCHOOL | 1342-00 | \$13,752,666 | \$690,096 | \$511,427 | \$0 | \$0 | -\$950,866 | -\$1,408,901 | \$11,346 | \$11,346 | -\$328,295 | \$12,277,473 |
| CLEARVIEW REGIONAL HIGH SCHOOL DISTRICT | 1343-00 | \$86,811,617 | \$3,004,648 | \$3,182,357 | \$0 | \$0 | -\$10,662,421 | -\$8,284,005 | \$66,714 | \$66,714 | -\$1,930,298 | \$72,188,612 |
| OCEAN COUNTY VOC TECH H S DIST | 1357-00 | \$58,162,643 | \$1,982,147 | \$2,130,383 | \$0 | \$0 | -\$5,498,466 | -\$5,712,414 | \$46,004 | \$46,004 | -\$1,331,079 | \$49,779,218 |
| MONMOUTH COUNTY VOC SCHOOL DISTRICT | 1360-00 | \$86,440,016 | \$2,871,236 | \$3,163,255 | \$0 | \$0 | -\$8,540,268 | -\$6,877,778 | \$68,778 | \$68,778 | -\$1,990,011 | \$74,421,746 |
| UNION COUNTY VOC TECH SCHOOL | 1362-00 | \$31,627,460 | \$1,461,201 | \$1,172,272 | \$0 | \$0 | -\$3,626,436 | -\$3,082,196 | \$24,822 | \$24,822 | -\$718,198 | \$26,858,925 |
| WARREN COUNTY VOC TECH BD OF ED | 1371-00 | \$17,107,195 | \$602,690 | \$627,192 | \$0 | \$0 | -\$1,348,657 | -\$1,709,238 | \$13,765 | \$13,765 | -\$398,278 | \$14,894,669 |
| SOMERSET COUNTY VOC TECH SCHOOL DISTRICT | 1374-00 | \$31,745,476 | \$956,150 | \$1,158,059 | \$0 | \$0 | -\$2,337,074 | -\$3,171,551 | \$25,542 | \$25,542 | -\$739,019 | \$27,637,583 |
| SHORE REGIONAL H S DISTRICT | 1386-00 | \$28,812,545 | \$881,506 | \$1,051,559 | \$0 | \$0 | -\$2,137,884 | -\$2,878,279 | \$23,180 | \$23,180 | -\$670,682 | \$25,081,945 |
| HENRY HUDSON REG SCH DIST BD OF ED | 1390-00 | \$18,495,779 | \$509,534 | \$672,962 | \$0 | \$0 | -\$1,180,935 | -\$1,861,053 | \$14,988 | \$14,988 | -\$433,653 | \$16,217,622 |
| KINGSWAY REGIONAL SCHOOL DIST. | 1395-00 | \$69,605,969 | \$3,261,325 | \$2,581,610 | \$0 | \$0 | -\$8,116,632 | -\$6,774,430 | \$54,557 | \$54,557 | -\$1,578,544 | \$59,033,855 |
| NORTHERN HIGHLANDS REG HS BD OF ED | 1399-00 | \$45,383,564 | \$1,710,659 | \$1,667,784 | \$0 | \$0 | -\$3,467,628 | -\$4,557,155 | \$36,700 | \$36,700 | -\$1,061,886 | \$39,712,038 |
| BUENA REGIONAL SCHOOL DIST | 1406-00 | \$102,133,091 | \$2,923,428 | \$3,720,052 | \$0 | \$0 | -\$6,753,013 | -\$10,264,788 | \$82,666 | \$82,666 | -\$2,391,550 | \$89,449,586 |
| BURLINGTON COUNTY INST OF TECH | 1411-00 | \$75,025,226 | \$2,528,749 | \$2,747,075 | \$0 | \$0 | -\$7,196,092 | -\$7,355,231 | \$59,234 | \$59,234 | -\$1,713,880 | \$64,095,081 |
| TINTON FALLS BOROUGH BD OF ED | 1417-00 | \$55,356,062 | \$2,008,820 | \$2,032,129 | \$0 | \$0 | -\$5,775,219 | -\$5,394,992 | \$43,448 | \$43,448 | -\$1,257,114 | \$47,013,134 |
| WOODSTOWN-PILES GROVE REGIONAL | 1418-00 | \$68,929,329 | \$2,146,354 | \$2,517,841 | \$0 | \$0 | -\$7,185,869 | -\$6,681,403 | \$53,808 | \$53,808 | -\$1,556,867 | \$58,223,193 |
| ANDOVER REGIONAL BD OF ED | 1419-00 | \$27,407,589 | \$796,754 | \$999,204 | \$0 | \$0 | -\$3,029,414 | -\$2,633,430 | \$21,208 | \$21,208 | -\$613,629 | \$22,948,282 |
| PASSAIC COUNTY VOCATIONAL TECH | 1420-00 | \$130,879,305 | \$6,259,879 | \$4,861,704 | \$0 | \$0 | -\$22,774,633 | -\$11,995,584 | \$96,605 | \$96,605 | -\$2,795,152 | \$104,532,124 |
| GATEWAY REGIONAL HIGH SCH DIST | 1423-00 | \$53,247,222 | \$1,706,246 | \$1,946,952 | \$0 | \$0 | -\$6,145,597 | -\$5,106,541 | \$41,125 | \$41,125 | -\$1,189,901 | \$44,499,506 |
| UPPER FREEHOLD REGIONAL BD OF ED | 1427-00 | \$81,240,486 | \$3,189,154 | \$2,991,919 | \$0 | \$0 | -\$11,069,007 | -\$7,681,978 | \$61,866 | \$61,866 | -\$1,790,017 | \$66,942,423 |
| BORDENTOWN REGIONAL BD OF ED | 1431-00 | \$94,318,014 | \$3,439,120 | \$3,463,563 | \$0 | \$0 | -\$11,221,561 | -\$9,054,987 | \$72,923 | \$72,923 | -\$2,109,948 | \$78,907,124 |
| HIGH POINT REG HIGH SCH DIST | 1433-00 | \$53,167,337 | \$1,633,221 | \$1,941,237 | \$0 | \$0 | -\$5,388,543 | -\$5,166,750 | \$41,610 | \$41,610 | -\$1,203,931 | \$45,024,181 |
| MANALAPAN-ENGLISHTOWN REG BD OF ED | 1435-00 | \$191,871,678 | \$6,778,475 | \$7,034,186 | \$0 | \$0 | -\$12,724,361 | -\$19,414,077 | \$156,349 | \$156,349 | -\$4,523,772 | \$169,178,478 |
| MATAWAN-ABERDEEN REGIONAL HS DISTRICT | 1438-00 | \$150,536,859 | \$5,106,758 | \$5,511,325 | \$0 | \$0 | -\$9,961,835 | -\$15,211,831 | \$122,507 | \$122,507 | -\$3,544,586 | \$132,559,197 |
| ATLANTIC CAPE COMMUNITY COLLEGE | 1441-00 | \$64,915,245 | \$2,608,013 | \$2,390,118 | \$0 | \$0 | -\$2,144,666 | -\$6,818,341 | \$54,911 | \$54,911 | -\$1,588,776 | \$59,416,504 |
| ATLANTIC CAPE COMMUNITY COLLEGE | 1441-70 | \$207,607 | \$12,883 | \$7,812 | \$0 | \$0 | -\$25,904 | -\$20,364 | \$164 | \$164 | -\$4,745 | \$177,453 |
| OCEAN COUNTY COLLEGE | 1444-00 | \$62,729,975 | \$2,776,375 | \$2,320,685 | \$0 | \$0 | -\$6,961,809 | -\$6,123,768 | \$49,317 | \$49,317 | -\$1,426,930 | \$53,363,845 |
| OCEAN COUNTY COLLEGE PARTTIME | 1444-70 | \$235,510 | \$0 | \$8,431 | \$0 | \$0 | -\$243,941 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SUSSEX WANTAGE REGIONAL SCHOOL | 1445-00 | \$65,767,184 | \$1,948,967 | \$2,398,940 | \$0 | \$0 | -\$7,118,728 | -\$6,338,186 | \$51,044 | \$51,044 | -\$1,476,893 | \$55,232,328 |
| EASTERN CAMDEN COUNTY REG SCHOOL | 1447-00 | \$73,964,797 | \$2,551,149 | \$2,709,864 | \$0 | \$0 | -\$5,999,532 | -\$7,367,438 | \$59,333 | \$59,333 | -\$1,716,724 | \$64,201,449 |
| MIDDLESEX COUNTY COLLEGE | 1454-00 | \$108,649,915 | \$4,182,663 | \$3,995,024 | \$0 | \$0 | -\$6,308,932 | -\$11,119,497 | \$89,549 | \$89,549 | -\$2,591,010 | \$96,897,712 |
| HOPEWELL VALLEY REG SCH DIST | 1461-00 | \$153,498,657 | \$5,664,106 | \$5,637,383 | \$0 | \$0 | -\$13,787,674 | -\$15,193,657 | \$122,360 | \$122,360 | -\$3,540,251 | \$132,400,824 |
| CUMBERLAND COUNTY COLLEGE | 1468-00 | \$31,185,421 | \$2,025,951 | \$1,177,250 | \$0 | \$0 | -\$5,211,131 | -\$2,935,604 | \$23,642 | \$23,642 | -\$684,040 | \$25,581,489 |
| WARREN HILLS REGIONAL BD OF ED | 1477-00 | \$77,760,875 | \$2,306,309 | \$2,835,505 | \$0 | \$0 | -\$5,956,438 | -\$7,741,711 | \$62,347 | \$62,347 | -\$1,803,935 | \$67,462,952 |
| MERCER COUNTY COMMUNITY COLLEGE | 1478-00 | \$94,885,996 | \$5,168,870 | \$3,547,314 | \$0 | \$0 | -\$17,318,609 | -\$6,681,157 | \$69,913 | \$69,913 | -\$2,022,840 | \$75,649,487 |
| MERCER COUNTY COMMUNITY COLLEGE | 1478-70 | \$896,451 | \$21,163 | \$32,671 | \$0 | \$0 | -\$501,881 | -\$45,115 | \$363 | \$363 | -\$10,512 | \$393,140 |
| MORRIS COUNTY COLLEGE | 1481-00 | \$75,821,924 | \$3,032,649 | \$2,791,417 | \$0 | \$0 | -\$3,015,997 | -\$7,911,116 | \$63,711 | \$63,711 | -\$1,843,409 | \$68,939,179 |
| MORRIS COUNTY COLLEGE | 1481-70 | \$100,595 | \$7,412 | \$3,737 | \$0 | \$0 | -\$211,031 | -\$32,475 | \$262 | \$262 | -\$7,567 | \$282,995 |
| RARITAN VALL COMMUNITY COLLEGE | 1482-00 | \$55,208,331 | \$3,485,809 | \$2,080,262 | \$0 | \$0 | -\$8,511,699 | -\$5,258,252 | \$42,347 | \$42,347 | -\$1,225,252 | \$45,821,546 |
| RARITAN VALL COMMUNITY COLLEGE | 1482-70 | \$210,487 | \$6,750 | \$7,689 | \$0 | \$0 | -\$4,551 | -\$2,172 | \$179 | \$179 | -\$5,167 | \$193,215 |
| BERGEN COUNTY COMMUNITY COLLEGE | 1486-00 | \$123,332,396 | \$7,354,570 | \$4,630,466 | \$0 | \$0 | -\$15,473,902 | -\$12,057,690 | \$97,105 | \$97,105 | -\$2,809,623 | \$105,073,322 |
| BERGEN COUNTY COMMUNITY COLLEGE | 1486-70 | \$323,607 | \$12,885 | \$11,938 | \$0 | \$0 | -\$78,878 | -\$27,120 | \$218 | \$218 | -\$6,219 | \$236,331 |
| PRINCETON REGIONAL SCHOOL DIST | 1487-00 | \$149,722,295 | \$5,661,946 | \$5,504,216 | \$0 | \$0 | -\$13,352,374 | -\$14,845,903 | \$119,560 | \$119,560 | -\$3,459,219 | \$129,370,421 |
| CAMDEN COUNTY COMM COLLEGE | 1490-00 | \$94,624,750 | \$4,596,650 | \$3,515,338 | \$0 | \$0 | -\$11,129,485 | -\$9,216,783 | \$74,226 | \$74,226 | -\$2,147,649 | \$80,317,047 |
| CAMDEN COUNTY COMM COLLEGE | 1490-60 | \$122,802 | \$9,896 | \$4,751 | \$0 | \$0 | -\$137,449 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CAMDEN COUNTY COMM COLLEGE | 1490-70 | \$510,277 | \$24,522 | \$18,399 | \$0 | \$0 | -\$39,664 | -\$51,722 | \$417 | \$417 | -\$12,052 | \$450,717 |
| ESSEX COUNTY COLLEGE | 1495-00 | \$118,626,489 | \$6,128,775 | \$4,424,671 | \$0 | \$0 | -\$25,672,155 | -\$10,414,118 | \$83,869 | \$83,869 | -\$2,426,646 | \$90,750,885 |
| ESSEX COUNTY COLLEGE | 1495-70 | \$172,790 | \$10,734 | \$6,500 | \$0 | \$0 | -\$14,175 | -\$17,692 | \$142 | \$142 | -\$4,123 | \$154,176 |
| ROWAN COLLEGE AT BURLINGTON CO | 1496-00 | \$70,427,455 | \$4,795,838 | \$2,668,586 | \$0 | \$0 | -\$17,112,222 | -\$6,115,159 | \$49,248 | \$49,248 | -\$1,424,924 | \$53,288,822 |
| ROWAN COLLEGE AT BURLINGTON CO | 1496-70 | \$193,457 | \$6,853 | \$7,089 | \$0 | \$0 | -\$2,272 | -\$20,638 | \$166 | \$166 | -\$4,809 | \$179,846 |
| ROWAN COLLEGE AT GLOUCESTER CO | 1497-00 | \$45,702,957 | \$2,571,855 | \$1,708,571 | \$0 | \$0 | -\$1,007,872 | -\$4,927,521 | \$39,683 | \$39,683 | -\$1,148,187 | \$42,939,486 |

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2018

| Employer | Employer I.D. | 30-Jun-17 | | | | Changes of Benefit Terms | Differences between Expected and | | | Total OPEB Liability (Ending) | |
|---|---------------|----------------------------------|--------------|---------------|------------------------|--------------------------|----------------------------------|----------------------|------------------------|-------------------------------|---------------|
| | | Total OPEB Liability (Beginning) | Service Cost | Interest Cost | Changes of Assumptions | | Actual Experiences | Member Contributions | Gross Benefit Payments | | |
| BROOKDALE COMMUNITY COLLEGE | 1509-00 | \$124,725,011 | \$6,391,248 | \$4,645,970 | \$0 | \$0 | -\$16,253,979 | -\$12,023,956 | \$96,833 | -\$2,801,763 | \$104,779,364 |
| BROOKDALE COMMUNITY COLLEGE | 1509-60 | \$260,691 | \$16,443 | \$9,819 | \$0 | \$0 | -\$31,178 | -\$25,734 | \$207 | -\$5,996 | \$224,252 |
| BROOKDALE COMMUNITY COLLEGE | 1509-70 | \$383,780 | \$16,122 | \$14,153 | \$0 | \$0 | -\$6,541 | -\$41,001 | \$330 | -\$9,554 | \$357,289 |
| MERCER COUNTY VOC TECH SCHOOL | 1512-00 | \$24,718,547 | \$781,475 | \$903,097 | \$0 | \$0 | -\$1,991,085 | -\$2,456,142 | \$19,780 | -\$572,318 | \$21,403,354 |
| CARLSTADT E RUTHERFORD REG BE | 1515-00 | \$19,139,985 | \$589,348 | \$699,058 | \$0 | \$0 | -\$1,816,929 | -\$1,816,929 | \$14,632 | -\$423,372 | \$15,833,114 |
| TOMS RIVER SCHOOL DIST | 1517-00 | \$657,523,619 | \$19,789,844 | \$23,988,517 | \$0 | \$0 | -\$55,595,778 | -\$64,965,751 | \$523,193 | -\$15,137,998 | \$566,125,646 |
| WESTWOOD REGIONAL BD OF ED | 1521-00 | \$85,475,479 | \$3,472,423 | \$3,150,037 | \$0 | \$0 | -\$6,691,190 | -\$8,592,938 | \$69,202 | -\$2,002,284 | \$74,880,729 |
| WEST WINDSOR-PLAINSBORO REG SC | 1529-00 | \$312,115,420 | \$10,878,952 | \$11,440,480 | \$0 | \$0 | -\$28,848,982 | -\$30,745,586 | \$247,606 | -\$7,164,184 | \$267,923,706 |
| NORTH WARREN REG HIGH SCHOOL | 1531-00 | \$38,377,078 | \$1,241,492 | \$1,403,299 | \$0 | \$0 | -\$3,555,601 | -\$3,769,554 | \$30,358 | -\$878,363 | \$32,848,709 |
| CUMBERLAND COUNTY VO-TECH SCHOOL | 1533-00 | \$20,540,485 | \$609,912 | \$748,874 | \$0 | \$0 | -\$1,204,905 | -\$2,082,100 | \$16,768 | -\$485,161 | \$18,143,873 |
| UNION COUNTY EDUCATIONAL SRV COMMISSION | 1537-00 | \$46,292,941 | \$1,971,163 | \$1,709,630 | \$0 | \$0 | -\$4,592,083 | -\$4,565,936 | \$36,771 | -\$1,063,932 | \$39,788,554 |
| MORRIS COUNTY VOC TECH SCHOOL | 1541-00 | \$27,060,039 | \$1,108,213 | \$997,424 | \$0 | \$0 | -\$1,776,706 | -\$2,755,657 | \$22,192 | -\$642,110 | \$24,013,395 |
| RED BANK REGIONAL HS DISTRICT | 1543-00 | \$48,420,436 | \$1,800,146 | \$1,779,186 | \$0 | \$0 | -\$5,405,856 | -\$4,687,904 | \$37,753 | -\$1,092,352 | \$40,851,409 |
| PASSAIC COUNTY COMMUNITY COLLEGE | 1548-00 | \$36,471,686 | \$1,292,863 | \$1,332,453 | \$0 | \$0 | -\$9,506,299 | -\$4,890,072 | \$39,382 | -\$1,139,460 | \$42,613,151 |
| HUDSON COUNTY SCHOOLS OF TECHNOLOGY | 1584-00 | \$90,553,269 | \$3,446,422 | \$3,329,964 | \$0 | \$0 | -\$9,613,886 | -\$8,825,253 | \$71,073 | -\$2,056,417 | \$76,905,172 |
| LENAPE VALLEY REG HS DIST | 1586-00 | \$31,763,835 | \$976,163 | \$1,159,701 | \$0 | \$0 | -\$3,044,167 | -\$3,104,435 | \$25,001 | -\$723,380 | \$27,052,718 |
| GLOUCESTER COUNTY VOC BD OF ED | 1592-00 | \$39,355,813 | \$1,494,278 | \$1,447,179 | \$0 | \$0 | -\$4,311,293 | -\$3,821,843 | \$30,779 | -\$890,547 | \$33,304,366 |
| MORRIS SCHOOL DISTRICT | 1602-00 | \$201,231,802 | \$7,137,933 | \$7,379,613 | \$0 | \$0 | -\$16,477,930 | -\$20,049,083 | \$161,463 | -\$4,671,738 | \$174,712,060 |
| KITTATINNY REGIONAL H S | 1605-00 | \$44,120,340 | \$1,590,231 | \$1,618,814 | \$0 | \$0 | -\$4,415,519 | -\$3,560 | \$35,560 | -\$1,028,882 | \$38,477,790 |
| BERGEN COUNTY SPEC SER SCH DIST | 1611-00 | \$175,399,346 | \$7,244,613 | \$6,469,943 | \$0 | \$0 | -\$18,013,330 | -\$17,214,760 | \$138,637 | -\$4,011,298 | \$150,013,151 |
| SALEM COUNTY COMMUNITY COLLEGE | 1613-00 | \$12,484,333 | \$1,036,838 | \$480,215 | \$0 | \$0 | -\$4,432,103 | -\$962,784 | \$7,754 | -\$224,343 | \$8,389,910 |
| BURLINGTON COUNTY AUD VIS AIDS | 1614-00 | \$1,031,379 | \$3,088 | \$36,639 | \$0 | \$0 | -\$87,526 | -\$98,960 | \$797 | -\$23,059 | \$862,358 |
| OCEAN COUNTY AUDIO VISUAL AIDS | 1615-00 | \$411,139 | \$0 | \$14,561 | \$0 | \$0 | -\$32,069 | -\$39,604 | \$319 | -\$9,228 | \$345,118 |
| WALLKILL VALLEY REG. HS BD OF ED | 1622-00 | \$29,013,260 | \$832,097 | \$1,056,891 | \$0 | \$0 | -\$2,084,443 | -\$2,899,415 | \$23,350 | -\$675,607 | \$25,266,133 |
| BURLINGTON CO BD OF SPCL SRVCS | 1624-00 | \$120,181,060 | \$4,478,477 | \$4,415,212 | \$0 | \$0 | -\$10,544,512 | -\$11,925,552 | \$96,041 | -\$2,778,833 | \$103,921,844 |
| MORRIS COUNTY EDUCATIONAL SERV | 1626-00 | \$20,596,446 | \$698,955 | \$754,487 | \$0 | \$0 | -\$2,407,286 | -\$1,976,280 | \$15,916 | -\$460,503 | \$17,221,735 |
| CAPE MAY COUNTY SPEC SERV SCHOOL | 1643-00 | \$51,473,810 | \$1,390,583 | \$1,873,209 | \$0 | \$0 | -\$6,586,846 | -\$4,844,541 | \$39,015 | -\$1,128,851 | \$42,216,379 |
| HUDSON COUNTY COMMUNITY COLLEGE | 1656-00 | \$53,569,430 | \$5,256,563 | \$2,089,271 | \$0 | \$0 | -\$19,330,258 | -\$4,183,948 | \$33,695 | -\$974,923 | \$36,459,830 |
| CUMBERLAND REGIONAL SCHOOL DIS | 1668-00 | \$48,202,124 | \$1,421,599 | \$1,758,009 | \$0 | \$0 | -\$5,264,325 | -\$4,639,962 | \$37,367 | -\$1,081,181 | \$40,433,631 |
| PINELANDS REGIONAL SCHOOL DIST | 1672-00 | \$77,749,556 | \$2,832,824 | \$2,854,562 | \$0 | \$0 | -\$8,017,880 | -\$7,588,058 | \$61,109 | -\$1,768,132 | \$66,123,981 |
| MIDDLESEX COUNTY EDUCATIONAL SERV COMM | 1699-00 | \$72,474,891 | \$3,861,009 | \$2,704,718 | \$0 | \$0 | -\$9,050,592 | -\$7,041,832 | \$56,710 | -\$1,640,853 | \$61,364,051 |
| EDUCATIONAL INFO & RESOURCE CE | 1704-00 | \$11,081,241 | \$646,700 | \$416,480 | \$0 | \$0 | -\$3,727,053 | -\$846,888 | \$6,820 | -\$197,338 | \$7,379,962 |
| MERCER COUNTY SPECIAL SERV SCHOOL | 1708-00 | \$115,412,079 | \$3,345,522 | \$4,207,559 | \$0 | \$0 | -\$13,491,681 | -\$11,014,339 | \$88,703 | -\$2,566,507 | \$95,981,336 |
| GLOUCESTER COUNTY SPEC SERV SCHOOL | 1721-00 | \$101,283,030 | \$5,936,402 | \$3,799,187 | \$0 | \$0 | -\$13,234,559 | -\$9,838,244 | \$79,231 | -\$2,292,459 | \$85,732,588 |
| SOMERSET COUNTY EDUCATIONAL SERV COMM | 1722-00 | \$18,509,350 | \$925,079 | \$688,756 | \$0 | \$0 | -\$2,700,222 | -\$1,752,958 | \$14,117 | -\$408,466 | \$15,275,656 |
| SUSSEX COUNTY EDUCATIONAL SERV COMM BD OF ED | 1724-00 | \$7,194,441 | \$322,518 | \$266,227 | \$0 | \$0 | -\$612,051 | -\$721,502 | \$5,811 | -\$168,121 | \$6,287,323 |
| ESSEX CO EDUCATIONAL SERV COMM | 1725-00 | \$44,987,306 | \$1,397,777 | \$1,641,743 | \$0 | \$0 | -\$1,105,173 | -\$4,720,878 | \$38,019 | -\$1,100,036 | \$41,138,758 |
| CAMDEN CO ED SERVICE COMM | 1726-00 | \$18,779,943 | \$910,576 | \$697,507 | \$0 | \$0 | -\$1,926,309 | -\$1,857,469 | \$14,959 | -\$432,818 | \$16,186,389 |
| MONMOUTH-OCEAN EDUCATIONAL SERV COMM | 1736-00 | \$29,677,215 | \$1,617,644 | \$1,108,947 | \$0 | \$0 | -\$3,994,433 | -\$2,858,322 | \$23,019 | -\$666,032 | \$24,908,038 |
| HUNTERDON COUNTY EDUCATIONAL SERV COMM | 1738-00 | \$29,961,268 | \$2,081,061 | \$1,135,254 | \$0 | \$0 | -\$3,641,524 | -\$2,971,680 | \$23,932 | -\$692,446 | \$25,895,865 |
| WARREN COUNTY COMM COLLEGE | 1751-00 | \$6,401,902 | \$456,786 | \$242,755 | \$0 | \$0 | -\$162,864 | -\$698,104 | \$5,622 | -\$162,669 | \$6,083,428 |
| SUSSEX COUNTY COMMUNITY COLLEGE | 1754-00 | \$18,462,964 | \$1,069,721 | \$691,699 | \$0 | \$0 | -\$1,370,033 | -\$1,896,973 | \$15,277 | -\$442,023 | \$16,530,632 |
| SUSSEX COUNTY COMMUNITY COLLEGE | 1754-70 | \$53,941 | \$3,405 | \$2,005 | \$0 | \$0 | \$60,686 | -\$12,077 | \$97 | -\$2,814 | \$105,243 |
| OCEAN COUNTY N SHORE JNT COMM | 1758-00 | \$108,867 | \$0 | \$3,851 | \$0 | \$0 | \$3,781 | -\$11,721 | \$94 | -\$2,731 | \$102,141 |
| UNION COUNTY COLLEGE | 1761-00 | \$69,578,652 | \$4,098,247 | \$2,610,341 | \$0 | \$0 | -\$8,326,614 | -\$6,837,614 | \$55,066 | -\$1,593,267 | \$59,584,451 |
| UNION COUNTY COLLEGE | 1761-70 | \$356,349 | \$18,550 | \$13,310 | \$0 | \$0 | -\$109,766 | -\$28,015 | \$226 | -\$6,528 | \$244,126 |
| CHATHAMS SCHOOL DISTRICT | 1792-00 | \$111,617,389 | \$4,638,708 | \$4,118,670 | \$0 | \$0 | -\$12,555,773 | -\$10,847,878 | \$87,362 | -\$2,527,719 | \$94,530,759 |
| MORRIS-UNION JOINTURE COMM | 1806-00 | \$53,413,379 | \$3,814,302 | \$2,027,535 | \$0 | \$0 | -\$6,423,205 | -\$5,315,531 | \$42,808 | -\$1,238,599 | \$46,320,689 |
| ATLANTIC COUNTY SPEC SERV SCHOOL | 1829-00 | \$89,009,148 | \$2,500,857 | \$3,241,462 | \$0 | \$0 | -\$8,602,276 | -\$8,667,637 | \$69,804 | -\$2,019,690 | \$75,531,668 |
| WARREN COUNTY SPEC SERVICES SCHOOL | 1839-00 | \$7,755,317 | \$399,695 | \$289,445 | \$0 | \$0 | -\$2,208,073 | -\$627,455 | \$5,053 | -\$146,206 | \$5,467,776 |
| SALEM COUNTY SPECIAL SERV SCHOOL | 1840-00 | \$24,200,208 | \$1,928,725 | \$926,606 | \$0 | \$0 | -\$5,117,740 | -\$2,207,204 | \$17,775 | -\$514,212 | \$19,234,058 |
| PASSAIC COUNTY EDUCATIONAL SRV COMM | 1848-00 | \$8,555,786 | \$512,075 | \$321,288 | \$0 | \$0 | -\$1,069,613 | -\$837,045 | \$6,741 | -\$195,044 | \$7,294,188 |
| HUNTERDON COUNTY VOC TECH SCHOOL | 1852-00 | \$7,029,022 | \$255,339 | \$258,358 | \$0 | \$0 | -\$1,511,696 | -\$606,793 | \$4,887 | -\$141,292 | \$5,287,725 |
| GREAT MEADOWS REGIONAL BD OF ED | 1854-00 | \$31,237,261 | \$1,041,943 | \$1,143,133 | \$0 | \$0 | -\$2,388,013 | -\$3,122,423 | \$25,146 | -\$727,572 | \$27,209,475 |
| LEAP ACADEMY CHARTER SCHOOL | 1873-00 | \$15,793,009 | \$1,641,266 | \$618,804 | \$0 | \$0 | -\$4,747,607 | -\$1,338,689 | \$10,781 | -\$311,935 | \$11,665,629 |
| PRINCETON CHARTER SCHOOL | 1874-00 | \$4,439,924 | \$299,881 | \$167,593 | \$0 | \$0 | \$302,759 | -\$524,204 | \$4,222 | -\$122,147 | \$4,568,028 |
| NORTH STAR ACADEMY CHARTER SCHOOL | 1878-00 | \$23,184,096 | \$4,785,175 | \$991,737 | \$0 | \$0 | -\$5,149,058 | -\$2,395,766 | \$19,294 | -\$558,250 | \$20,877,228 |
| ROBERT TREAT ACADEMY CHARTER SCHOOL | 1881-00 | \$9,560,168 | \$829,861 | \$368,139 | \$0 | \$0 | -\$1,235,111 | -\$958,133 | \$7,716 | -\$223,259 | \$8,349,381 |
| ELYSIAN CHARTER SCHOOL OF HOBOKEN | 1882-00 | \$5,712,108 | \$444,960 | \$218,209 | \$0 | \$0 | -\$861,107 | -\$554,791 | \$4,468 | -\$129,275 | \$4,834,572 |
| LEARNING COMMUNITY CHARTER SCHOOL | 1883-00 | \$6,807,762 | \$635,626 | \$264,029 | \$0 | \$0 | -\$1,621,291 | -\$612,337 | \$4,931 | -\$142,684 | \$5,336,036 |
| SOARING HEIGHTS CHARTER SCHOOL | 1884-00 | \$3,580,567 | \$313,856 | \$138,095 | \$0 | \$0 | -\$732,643 | -\$332,007 | \$2,674 | -\$77,363 | \$2,893,179 |
| TRENTON COMMUNITY CHARTER SCHOOL | 1886-00 | \$955,431 | \$0 | \$33,907 | \$0 | \$0 | -\$248,816 | -\$74,505 | \$60 | -\$17,361 | \$649,256 |
| SUSSEX COUNTY CHARTER SCHOOL | 1889-00 | \$4,430,626 | \$355,619 | \$170,086 | \$0 | \$0 | -\$1,815,214 | -\$316,034 | \$2,545 | -\$73,641 | \$2,753,987 |
| INTERNATIONAL CHARTER SCHOOL | 1892-00 | \$2,651,091 | \$159,552 | \$99,538 | \$0 | \$0 | -\$212,439 | -\$271,425 | \$2,186 | -\$26,246 | \$2,365,257 |
| GREATER BRUNSWICK CHARTER SCHOOL | 1894-00 | \$5,866,301 | \$496,043 | \$225,315 | \$0 | \$0 | -\$468,645 | -\$615,646 | \$4,958 | -\$143,455 | \$5,364,871 |
| PLEASANT TECH ACADEMY CHARTER SCHOOL | 1895-00 | \$523,012 | \$14,142 | \$19,082 | \$0 | \$0 | -\$187,220 | -\$37,127 | \$299 | -\$8,651 | \$323,537 |
| EMILY FISHER CHARTER SCHOOL OF ADVANCED STUDIES | 1896-00 | \$242,279 | \$0 | \$8,599 | \$0 | \$0 | -\$64,600 | -\$18,742 | \$151 | -\$4,367 | \$163,320 |

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2018

| Employer | Employer I.D. | 30-Jun-17 | | | Changes of Benefit Terms | Differences between Expected and Actual Experiences | Changes of Assumptions | Member Contributions | Gross Benefit Payments | Total OPEB Liability (Ending) |
|--|---------------|----------------------------------|--------------|---------------|--------------------------|---|------------------------|----------------------|------------------------|-------------------------------|
| | | Total OPEB Liability (Beginning) | Service Cost | Interest Cost | | | | | | |
| ACADEMY CHARTER HIGH SCHOOL | 1897-00 | \$3,821,379 | \$288,372 | \$144,918 | \$0 | \$1,251,493 | -\$553,986 | \$4,461 | -\$129,087 | \$4,827,550 |
| CHARTER TECH SCHOOL | 1898-00 | \$6,406,011 | \$492,693 | \$244,587 | \$0 | -\$1,199,348 | -\$598,032 | \$4,816 | -\$139,350 | \$5,211,377 |
| HOBOKEN CHARTER SCHOOL | 1899-00 | \$3,644,747 | \$411,689 | \$143,761 | \$0 | -\$565,363 | -\$365,708 | \$2,945 | -\$85,215 | \$3,186,856 |
| GRANVILLE CHARTER SCHOOL | 1901-00 | \$274,974 | \$0 | \$9,737 | \$0 | -\$19,184 | -\$26,715 | \$215 | -\$6,225 | \$232,802 |
| EAST ORANGE COMM CHARTER SCHOOL | 1905-00 | \$10,298,422 | \$732,292 | \$391,017 | \$0 | -\$1,752,721 | -\$972,818 | \$7,834 | -\$226,681 | \$8,477,345 |
| CLASSICAL ACADEMY CHARTER SCHOOL | 1908-00 | \$1,306,564 | \$111,526 | \$50,249 | \$0 | -\$177,595 | -\$129,864 | \$1,046 | -\$30,260 | \$1,131,666 |
| RED BANK CHARTER SCHOOL | 1911-00 | \$3,376,720 | \$307,538 | \$130,555 | \$0 | -\$474,485 | -\$336,077 | \$2,707 | -\$78,311 | \$2,928,647 |
| JERSEY CITY GOLDEN DOOR CHARTER | 1913-00 | \$5,800,370 | \$628,837 | \$227,908 | \$0 | -\$1,034,226 | -\$565,730 | \$4,556 | -\$131,824 | \$4,929,891 |
| CAMDEN'S PROMISE CHARTER SCHOOL | 1914-00 | \$19,059,429 | \$1,680,120 | \$733,348 | \$0 | \$1,257,004 | -\$2,286,899 | \$18,417 | -\$532,882 | \$19,928,537 |
| TEANECK COMMUNITY CHARTER SCHOOL | 1917-00 | \$4,783,030 | \$359,633 | \$182,214 | \$0 | -\$610,120 | -\$474,361 | \$3,820 | -\$110,533 | \$4,133,683 |
| QUEEN CITY ACADEMY CHARTER SCHOOL | 1920-00 | \$3,612,621 | \$414,803 | \$143,048 | \$0 | -\$1,347,545 | -\$284,020 | \$2,287 | -\$66,181 | \$2,475,013 |
| VILLAGE CHARTER SCHOOL | 1921-00 | \$4,183,641 | \$434,826 | \$163,594 | \$0 | -\$431,581 | -\$437,710 | \$3,525 | -\$101,993 | \$3,814,302 |
| JERSEY CITY COMMUNITY CHARTER | 1922-00 | \$7,513,951 | \$643,842 | \$289,102 | \$0 | -\$1,109,627 | -\$738,217 | \$5,945 | -\$172,016 | \$6,432,980 |
| GRAY CHARTER SCHOOL | 1925-00 | \$4,285,482 | \$303,046 | \$162,585 | \$0 | -\$556,948 | -\$421,983 | \$3,398 | -\$98,328 | \$3,677,252 |
| PACE CHARTER SCHOOL OF HAMILTON | 1926-00 | \$3,518,893 | \$366,132 | \$137,717 | \$0 | -\$618,457 | -\$342,512 | \$2,758 | -\$79,810 | \$2,984,721 |
| OCEANSIDE CHARTER SCHOOL | 1927-00 | \$533,571 | \$26,797 | \$19,989 | \$0 | -\$400,281 | -\$18,118 | \$146 | -\$4,222 | \$157,882 |
| ENGLEWOOD ON THE PALISADES CHARTER | 2005-00 | \$4,212,142 | \$286,205 | \$159,518 | \$0 | -\$865,838 | -\$381,523 | \$3,073 | -\$88,901 | \$3,324,676 |
| DISCOVERY CHARTER SCHOOL | 2011-00 | \$619,072 | \$74,579 | \$24,549 | \$0 | -\$12,840 | -\$70,968 | \$572 | -\$16,537 | \$618,427 |
| MARION P THOMAS CHARTER SCHOOL | 2015-00 | \$11,707,564 | \$1,565,409 | \$470,240 | \$0 | -\$1,461,914 | -\$9,951 | \$9,951 | -\$287,924 | \$10,767,681 |
| MARIA L VARISCO ROGERS CHARTER | 8004-00 | \$7,186,303 | \$853,992 | \$285,146 | \$0 | -\$1,611,188 | -\$675,534 | \$5,440 | -\$157,410 | \$5,886,749 |
| BAYSHORE JOINTURE COMMISSION | 8009-00 | \$3,721,454 | \$72,150 | \$152,078 | \$0 | -\$893,776 | -\$356,777 | \$2,873 | -\$83,134 | \$3,109,028 |
| SOUTH BERGEN JOINTURE COMMISSION | 8017-00 | \$33,575,370 | \$1,887,608 | \$1,256,115 | \$0 | -\$3,202,818 | -\$3,372,137 | \$27,157 | -\$785,759 | \$29,385,536 |
| NEWARK CHARTER SCHOOL | 8020-00 | \$54,441 | \$0 | \$2,099 | \$0 | -\$60,720 | \$0 | \$0 | \$0 | \$0 |
| FREEDOM ACADEMY CHARTER SCHOOL | 8021-00 | \$5,539,924 | \$1,251,791 | \$241,335 | \$0 | -\$2,530,387 | -\$453,022 | \$3,648 | -\$105,561 | \$3,947,728 |
| HOPE ACADEMY CHARTER SCHOOL | 8026-00 | \$3,319,884 | \$279,632 | \$127,584 | \$0 | -\$543,749 | -\$320,283 | \$2,579 | -\$74,631 | \$2,791,016 |
| D.U.E. SEASON CHARTER SCHOOL | 8027-00 | \$1,633,001 | \$109,390 | \$62,303 | \$0 | -\$1,618,635 | -\$18,720 | \$151 | -\$4,362 | \$1,633,128 |
| UNITY CHARTER SCHOOL | 8030-00 | \$2,555,894 | \$228,433 | \$98,726 | \$0 | -\$510,676 | -\$238,689 | \$1,922 | -\$55,618 | \$2,079,992 |
| CENTRAL JERSEY ARTS CHARTER SCHOOL | 8034-00 | \$3,408 | \$3,412 | \$244 | \$0 | -\$7,064 | \$0 | \$0 | \$0 | \$0 |
| UNIVERSITY HEIGHTS CHARTER SCHOOL | 8035-00 | \$6,616,220 | \$1,115,499 | \$274,387 | \$0 | -\$2,008,525 | -\$603,428 | \$4,860 | -\$140,608 | \$5,258,405 |
| UNION COUNTY TEAMS CHARTER SCHOOL | 8039-00 | \$3,203,526 | \$362,864 | \$126,359 | \$0 | -\$411,969 | -\$330,086 | \$2,658 | -\$76,915 | \$2,876,437 |
| CAMDEN ACADEMY CHARTER SCHOOL | 8043-00 | \$991,917 | \$144,294 | \$40,676 | \$0 | -\$1,176,887 | \$0 | \$0 | \$0 | \$0 |
| ECO CHARTER SCHOOL | 8051-00 | \$2,655,658 | \$278,466 | \$104,255 | \$0 | -\$1,078,839 | -\$197,153 | \$1,588 | -\$45,940 | \$1,718,035 |
| LADY LIBERTY CHARTER SCHOOL | 8055-00 | \$5,741,575 | \$628,391 | \$226,088 | \$0 | -\$1,722,581 | -\$490,330 | \$3,949 | -\$114,254 | \$4,272,838 |
| LIBERTY ACADEMY CHARTER SCHOOL | 8057-00 | \$420,325 | \$25,424 | \$15,870 | \$0 | -\$244,106 | -\$21,884 | \$176 | -\$5,099 | \$190,706 |
| NEW HORIZON COMMUNITY CHARTER | 8059-00 | \$4,761,566 | \$461,796 | \$185,117 | \$0 | -\$729,187 | -\$470,793 | \$3,791 | -\$109,702 | \$4,102,588 |
| PATERSON CHART SCHOOL SCIENCE | 8066-00 | \$10,118,207 | \$1,509,903 | \$412,541 | \$0 | -\$2,714,935 | -\$938,278 | \$7,556 | -\$218,633 | \$8,176,361 |
| RIDGE AND VALLEY CHARTER SCHOOL | 8070-00 | \$2,730,800 | \$213,238 | \$104,273 | \$0 | -\$250,237 | -\$281,520 | \$2,267 | -\$65,598 | \$2,453,223 |
| SCHOMBURG CHARTER SCHOOL | 8071-00 | \$153,862 | \$0 | \$5,429 | \$0 | \$38,015 | -\$19,851 | \$160 | -\$4,626 | \$172,989 |
| TEAM ACADEMY CHARTER SCHOOL | 8075-00 | \$21,116,527 | \$3,548,125 | \$874,123 | \$0 | -\$3,447,397 | -\$2,222,656 | \$17,900 | -\$517,912 | \$19,368,710 |
| CENTRAL JERSEY CHARTER PREP SCHOOL | 8083-00 | \$3,345,436 | \$556,872 | \$138,474 | \$0 | -\$981,064 | -\$307,844 | \$2,479 | -\$71,732 | \$2,682,621 |
| UNIVERSITY ACADEMY CHARTER HS | 8085-00 | \$6,579,724 | \$526,694 | \$251,977 | \$0 | -\$1,300,825 | -\$609,464 | \$4,908 | -\$140,014 | \$5,311,000 |
| FOUNDATION ACADEMY CHARTER SCHOOL | 8086-00 | \$6,822,303 | \$1,183,799 | \$283,930 | \$0 | -\$1,595,457 | -\$673,554 | \$5,424 | -\$156,948 | \$5,869,497 |
| BERGEN ARTS & SCIENCE CHARTER | 8091-00 | \$6,923,142 | \$1,300,333 | \$292,027 | \$0 | -\$2,605,991 | -\$594,567 | \$4,788 | -\$138,543 | \$5,181,189 |
| GALLOWAY COMMUNITY CHARTER SCHOOL | 8092-00 | \$1,224,918 | \$75,788 | \$46,464 | \$0 | -\$1,093,882 | -\$25,484 | \$205 | -\$5,938 | \$222,071 |
| CAPITAL PREP CHARTER H S | 8093-00 | \$0 | \$0 | \$0 | \$0 | \$299,462 | -\$30,117 | \$243 | \$7,018 | \$262,450 |
| CAPITAL PREPARATORY CHARTER HIGH SCHOOL | 8094-00 | \$334,637 | \$0 | \$11,851 | \$0 | -\$25,098 | -\$32,336 | \$260 | -\$7,535 | \$281,779 |
| PRIDE ACADEMY CHARTER SCHOOL | 8095-00 | \$3,125,338 | \$406,746 | \$125,178 | \$0 | -\$492,982 | -\$318,364 | \$2,564 | -\$74,184 | \$2,774,296 |
| CAMDEN'S PRIDE CHARTER SCHOOL | 8097-00 | \$450,863 | \$77,167 | \$18,903 | \$0 | -\$546,933 | \$0 | \$0 | \$0 | \$0 |
| NEWARK EDUCATORS' COMM CHARTER | 8100-00 | \$3,159,117 | \$443,203 | \$127,999 | \$0 | -\$1,330,848 | -\$241,415 | \$1,944 | -\$56,253 | \$2,103,747 |
| PAUL ROBESON CHARTER SCHOOL | 8101-00 | \$2,248,263 | \$474,132 | \$96,679 | \$0 | -\$869,184 | -\$196,182 | \$1,580 | -\$45,713 | \$1,709,575 |
| ETHICAL COMM CHARTER SCHOOL - J.C. | 8102-00 | \$2,435,558 | \$121,010 | \$101,047 | \$0 | -\$718,488 | -\$224,377 | \$1,807 | -\$52,283 | \$1,955,274 |
| INSTITUTE FOR EXCELLENCE CHARTER SCHOOL | 8103-00 | \$593,562 | \$42,003 | \$22,749 | \$0 | -\$648,513 | -\$986 | \$8 | -\$230 | \$8,593 |
| RIVERBANK CHARTER SCHOOL OF EXCELLENCE | 8106-00 | \$1,438,826 | \$162,888 | \$56,846 | \$0 | -\$425,902 | -\$124,020 | \$999 | -\$28,899 | \$1,080,738 |
| VINELAND PUBLIC CHARTER SCHOOL | 8107-00 | \$2,947,160 | \$324,922 | \$115,944 | \$0 | -\$408,232 | -\$299,803 | \$2,414 | -\$69,859 | \$2,612,546 |
| COMMUNITY CH SCHOOL OF PATTERS | 8109-00 | \$4,694,995 | \$808,532 | \$194,722 | \$0 | \$40,167 | -\$577,353 | \$4,650 | -\$134,532 | \$5,031,181 |
| RENAISSANCE REGIONAL LEADERSHIP CHARTER SCHOOL | 8111-00 | \$300,578 | \$53,051 | \$12,660 | \$0 | -\$366,289 | \$0 | \$0 | \$0 | \$0 |
| HOBOKEN DUAL LANGUAGE CH SCHOOL | 8112-00 | \$2,250,718 | \$433,918 | \$95,114 | \$0 | -\$298,724 | -\$249,621 | \$2,010 | -\$58,165 | \$2,175,250 |
| BARACK OBAMA GREEN CHARTER H.S | 8113-00 | \$885,256 | \$233,642 | \$99,804 | \$0 | -\$529,285 | -\$63,327 | \$510 | \$14,756 | \$551,844 |
| ACADEMY FOR URBAN LEADERSHIP | 8114-00 | \$2,282,450 | \$357,407 | \$93,615 | \$0 | -\$511,579 | -\$223,549 | \$1,800 | -\$52,090 | \$1,948,054 |
| HATIKVAH INTERNAT'L ACAD CHART | 8115-00 | \$1,877,218 | \$288,979 | \$76,817 | \$0 | -\$418,016 | -\$183,617 | \$1,479 | -\$42,785 | \$1,600,075 |
| NEWARK LEGACY CHARTER SCHOOL | 8118-00 | \$6,012,628 | \$1,021,378 | \$251,745 | \$0 | -\$7,106,007 | -\$18,084 | \$146 | -\$4,214 | \$157,592 |
| M.E.T.S. CHARTER SCHOOL | 8120-00 | \$4,182,668 | \$615,162 | \$170,611 | \$0 | -\$2,100,820 | -\$288,517 | \$2,324 | -\$67,229 | \$2,514,199 |
| GREAT OAKS CHARTER SCHOOL | 8121-00 | \$2,073,695 | \$407,938 | \$86,166 | \$0 | \$4,096,556 | -\$670,514 | \$5,400 | -\$156,240 | \$5,843,001 |
| PEOPLES PREPARATORY CHARTER SCHOOL | 8122-00 | \$2,694,508 | \$638,765 | \$118,423 | \$0 | -\$1,189,679 | -\$227,586 | \$1,833 | -\$53,031 | \$1,983,233 |
| DR LENA EDWARDS ACAD CHTR SCHL | 8123-00 | \$2,798,331 | \$372,612 | \$112,647 | \$0 | -\$1,110,468 | -\$218,642 | \$1,761 | -\$50,947 | \$1,905,294 |
| ROSEVILLE COMMUNITY CHARTER SCHOOL | 8124-00 | \$2,500,558 | \$401,309 | \$103,009 | \$0 | -\$818,444 | -\$219,981 | \$1,772 | -\$51,259 | \$1,916,964 |
| THE KINGDOM CH SCHOOL OF LEADER | 8125-00 | \$912,778 | \$192,290 | \$39,246 | \$0 | -\$359,334 | -\$78,978 | \$636 | -\$18,403 | \$688,235 |

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2018

| Employer | Employer I.D. | 30-Jun-17 | | Interest Cost | Changes of Benefit Terms | Differences between Expected and Actual Experiences | Changes of Assumptions | Member Contributions | Gross Benefit Payments | Total OPEB Liability (Ending) | 30-Jun-18 |
|--|---------------|----------------------------------|------------------------|------------------------|--------------------------|---|-------------------------|----------------------|-------------------------|-------------------------------|-------------------------------|
| | | Total OPEB Liability (Beginning) | Service Cost | | | | | | | | Total OPEB Liability (Ending) |
| MILLVILLE PUBLIC CHARTER SCHOOL | 8126-00 | \$1,268,244 | \$241,873 | \$241,873 | \$53,399 | \$0 | \$87,225 | \$1,338 | -\$38,700 | \$1,447,295 | |
| VISIONS ACADEMY CHARTER HIGH SCHOOL | 8127-00 | \$342,106 | \$62,919 | \$62,919 | \$14,480 | \$0 | -\$370,561 | \$40 | -\$1,147 | \$42,913 | |
| JOHN P HOLLAND CHARTER SCHOOL | 8128-00 | \$2,436,285 | \$280,649 | \$280,649 | \$96,283 | \$0 | -\$364,681 | \$1,984 | -\$57,404 | \$2,146,764 | |
| PASSAIC ARTS & SCIENCE CHTR SCHOOL | 8129-00 | \$5,023,292 | \$1,151,285 | \$1,151,285 | \$219,242 | \$0 | -\$1,891,381 | \$3,648 | -\$105,556 | \$3,947,531 | |
| KNOWLEDGE A TO Z CHARTER SCHOO | 8151-00 | \$2,166,197 | \$372,357 | \$372,357 | \$90,880 | \$0 | -\$2,629,434 | \$0 | \$0 | \$0 | |
| THOMAS EDISON ENERGY-SMART CHARTER | 8152-00 | \$1,940,554 | \$353,571 | \$353,571 | \$81,381 | \$0 | -\$511,445 | \$1,510 | -\$43,701 | \$1,634,323 | |
| NEWARK PREP CHARTER SCHOOL | 8153-00 | \$2,818,719 | \$434,284 | \$434,284 | \$115,359 | \$0 | -\$632,938 | \$2,216 | -\$64,130 | \$2,398,294 | |
| BELoved COMMUNITY CHARTER SCHL | 8154-00 | \$3,183,717 | \$656,754 | \$656,754 | \$136,307 | \$0 | -\$1,034,516 | \$2,384 | -\$68,979 | \$2,579,640 | |
| BENJAMIN BANNEKER PREP CH SCHOOL | 8155-00 | \$1,359,288 | \$159,762 | \$159,762 | \$53,948 | \$0 | -\$491,386 | \$876 | -\$25,357 | \$948,308 | |
| MERIT PREP CHARTER SCHOOL NEWARK | 8158-00 | \$864,268 | \$261,048 | \$261,048 | \$39,552 | \$0 | \$664,192 | \$1,482 | -\$42,881 | \$1,603,636 | |
| PAULO FREIRE CHARTER SCHOOL | 8160-00 | \$1,347,432 | \$392,041 | \$392,041 | \$61,850 | \$0 | -\$746,527 | \$855 | -\$24,729 | \$924,797 | |
| BURCH CHTR SCHOOL OF EXCELLENCE | 8161-00 | \$411,799 | \$0 | \$0 | \$13,437 | \$0 | \$2,824,666 | \$2,633 | -\$76,191 | \$2,849,365 | |
| PHILIP'S ACADEMY CHARTER SCHOOL | 8162-00 | \$1,701,685 | \$401,917 | \$401,917 | \$74,616 | \$0 | -\$453,375 | \$1,398 | -\$40,437 | \$1,512,264 | |
| PATERSON ARTS & SCIENCE CHARTER SCHOOL | 8163-00 | \$3,107,722 | \$660,188 | \$660,188 | \$133,588 | \$0 | -\$657,031 | \$2,629 | -\$76,064 | \$2,844,600 | |
| CAMDEN COMMUNITY CHARTER SCHOOL | 8164-00 | \$4,217,804 | \$761,409 | \$761,409 | \$176,706 | \$0 | -\$1,297,559 | \$3,126 | -\$90,456 | \$3,382,833 | |
| SOUTH HUNTERDON REGIONAL SCHOOL | 8165-00 | \$23,712,221 | \$1,540,544 | \$1,540,544 | \$893,990 | \$0 | -\$1,099,246 | \$20,295 | -\$587,216 | \$21,960,510 | |
| HOPE COMMUNITY CHARTER SCHOOL | 8166-00 | \$1,243,223 | \$267,438 | \$267,438 | \$53,627 | \$0 | -\$432,046 | \$917 | -\$26,544 | \$992,698 | |
| COMPASS ACADEMY CHARTER SCHOOL | 8167-00 | \$1,603,752 | \$193,868 | \$193,868 | \$63,686 | \$0 | -\$195,194 | \$1,350 | -\$39,060 | \$1,460,771 | |
| JERSEY CITY GLOBAL CHARTER SCHOOL | 8168-00 | \$1,125,133 | \$285,452 | \$285,452 | \$49,902 | \$0 | \$26,112 | \$1,205 | -\$34,852 | \$1,303,382 | |
| TRENTON STEM TO CIVICS CHARTER | 8173-00 | \$1,509,566 | \$289,315 | \$289,315 | \$63,852 | \$0 | -\$499,414 | \$1,105 | -\$31,962 | \$1,195,296 | |
| LINK COMMUNITY CHARTER SCHOOL | 8174-00 | \$1,951,172 | \$395,196 | \$395,196 | \$83,358 | \$0 | -\$832,067 | \$1,295 | -\$37,456 | \$1,400,754 | |
| GREAT FUTURES CHARTER HIGH SCHOOL | 8175-00 | \$1,009,150 | \$210,574 | \$210,574 | \$43,022 | \$0 | \$342,300 | \$1,301 | -\$37,629 | \$1,407,231 | |
| INTERNATIONAL ACADEMY OF TRENTON C/S | 8176-00 | \$1,211,803 | \$529,019 | \$529,019 | \$61,422 | \$0 | \$438,252 | \$1,815 | -\$52,526 | \$1,964,364 | |
| ATLANTIC CITY COMMUNITY CHARTER | 8177-00 | \$0 | \$0 | \$0 | -\$713 | \$0 | \$1,777,269 | \$1,439 | -\$41,650 | \$1,557,602 | |
| COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL | 8181-00 | \$56,016 | \$10,031 | \$10,031 | \$1,739 | \$0 | \$1,490,197 | \$1,262 | -\$36,525 | \$1,365,968 | |
| INTERNACAD OF ATLANT CITY C/S | 8182-00 | \$0 | \$0 | \$0 | -\$636 | \$0 | \$1,583,294 | \$1,282 | -\$37,104 | \$1,387,602 | |
| BRIDGETON PUBLIC CHARTER SCHOOL | 8183-00 | \$67,787 | \$16,576 | \$16,576 | \$2,791 | \$0 | \$482,872 | \$462 | -\$13,364 | \$499,773 | |
| EMPOWERMENT ACADEMY C/S INC. | 8185-00 | \$0 | \$0 | \$0 | -\$376 | \$0 | \$936,307 | \$758 | -\$21,942 | \$820,581 | |
| CRESTHAVEN ACADEMY CHARTER SCHO | 8186-00 | \$0 | \$0 | \$0 | -\$191 | \$0 | \$476,029 | \$386 | -\$11,156 | \$417,193 | |
| HUDSON ARTS & SCIENCES C/S | 8187-00 | \$0 | \$0 | \$0 | -\$508 | \$0 | \$1,266,239 | \$1,026 | -\$29,674 | \$1,109,735 | |
| PENSIONERS GROUP | 9975-00 | \$524,702 | \$0 | \$0 | \$18,784 | \$0 | -\$543,486 | \$0 | \$0 | \$0 | |
| Total | | \$53,639,841,858 | \$1,984,642,729 | \$1,970,236,232 | \$0 | -\$5,002,065,740 | -\$5,291,448,855 | \$42,614,005 | -\$1,232,987,247 | \$46,110,832,982 | |