



**STATE OF NEW JERSEY
PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Schedules of Employer Allocations and Schedules of
Pension Amounts by Employer

June 30, 2014 and 2013

(With Independent Auditors' Report Thereon)

**STATE OF NEW JERSEY
PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

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

Independent Auditors' Report

The Treasurer
State of New Jersey:

We have audited the accompanying schedules of employer allocations of the State of New Jersey Public Employees' Retirement System as of and for the years ended June 30, 2014 and 2013, and the related notes. We have also audited the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense excluding that attributable to employer-paid member contributions (specified column totals) included in the accompanying schedule of pension amounts by employer of the State of New Jersey Public Employees' Retirement System as of and for the year ended June 30, 2014, and the column titled net pension liability (specified column total) included in the accompanying schedule of pension amounts by employer of the State of New Jersey Public Employees' Retirement System as of June 30, 2013 and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense excluding that attributable to employer-paid member contributions for the total of all participating entities for the State of New Jersey Public Employees' Retirement System as of and for the year ended June 30, 2014, and the employer allocations and net pension liability for the total of all participating entities for the State of New Jersey Public Employees' Retirement System as of and for the year ended June 30, 2013 in accordance with U. S. generally accepted accounting principles.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of New Jersey, Division of Pensions and Benefits, which includes the Public Employees' Retirement System, as of and for the year ended June 30, 2014, and our report thereon, dated April 1, 2015, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the State of New Jersey, Division of Pensions and Benefits management, the Treasurer of the State of New Jersey, State of New Jersey, Public Employees' Retirement System employers, and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Short Hills, New Jersey
November 13, 2015

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Employer Allocations

As of and for the years ended June 30, 2014 and 2013

Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
State Group:						
State Of New Jersey			\$ 147,244,731	85.8249930508%	\$ 259,866,202	85.9621027453%
New Jersey State Library	401		217,740	0.1269147891%	409,609	0.1354960771%
New Jersey City University	411		979,594	0.5709265345%	1,733,870	0.5735532745%
Kean University	412		1,068,808	0.6229794340%	1,965,533	0.6501859357%
Montclair State University	414		1,241,045	0.7233717484%	2,284,543	0.7557124342%
New Jersey Institute Of Technology	32700 & 55530		781,355	0.4554308123%	1,360,251	0.4499624627%
Ramapo State College	420		667,889	0.3892945329%	1,156,079	0.3824236512%
Richard Stockton College	421		1,102,736	0.6427551526%	1,903,217	0.6295721954%
Rowan University	410		2,030,754	1.1836718825%	3,536,397	1.1698178521%
Rutgers Biomedical	497		2,201,974	1.2834714150%	4,287,748	1.4183600302%
Rutgers Biomedical	498		2,451,075	1.4286656875%	4,237,591	1.4017684106%
Rutgers, The State University of New Jersey	90010		6,361,896	3.7081780535%	10,708,216	3.5422104026%
The College of New Jersey	415		955,776	0.5570961215%	1,677,703	0.5549735847%
Thomas A. Edison State College	430		234,068	0.1364319411%	401,865	0.1329344107%
University Hospital	901		2,954,520	1.7221102361%	4,874,797	1.6125521416%
William Paterson University	413		1,070,059	0.6237086082%	1,899,596	0.6283743914%
Total State Group			171,563,930	100.0000000000%	302,303,217	100.0000000000%
Local Group:						
Bayshore Jointure Commission	41400		66,375	0.0080514509%	58,730	0.0077945046%
Bayshore Reg Sewerage Authority	31500		230,980	0.0280184426%	207,995	0.0276045970%
Cape Atl Soil Consvrtn Dist	32420		34,163	0.0041440560%	42,398	0.0056269608%
Casino Reinvestment Devel Auth	34730		752,641	0.0912972062%	332,813	0.0441701422%
Compensation Rating & Ins Bur	39990		795,625	0.0965112712%	730,550	0.0969568419%
Delaware River Basin Comm	30730		355,637	0.0431396436%	342,020	0.0453920732%
Delaware River Jt Toll Brg Com	34680		59,429	0.0072088840%	50,824	0.0067452392%
Essex Regional Health Commissio	31200		91,416	0.0110889859%	78,253	0.0103855503%
Joint Meeting Essex & Union Co	30040		932,980	0.1131727709%	849,625	0.1127601899%
Lake Hopatcong Commission	40800		—	0.0000000000%	5,915	0.0007850246%
Landis Sewerage Authority	30180		364,338	0.0441950963%	330,654	0.0438836049%
Manasquan River Reg Sew Auth	32000		118,579	0.0143839246%	106,440	0.0141264612%
Merchantvl Pennsken Wtr Comm	30190		218,243	0.0264734132%	185,991	0.0246842789%
Monmouth Ocean Ed Serv Comm	33020		294,689	0.0357465012%	257,003	0.0341088211%
Morris-Union Jointure Comm	34540		1,122,344	0.1361430902%	1,108,484	0.1471153349%
NJ Assoc Of Counties	31310		35,280	0.0042795509%	25,118	0.0033336006%
NJ Building Authority	39900		48,367	0.0058670362%	36,672	0.0048670198%
NJ Economic Dev Authority	32150		1,260,522	0.1529044218%	1,137,077	0.1509101292%
NJ Educational Facilities Auth	55870		124,583	0.0151122246%	119,740	0.0158916053%
NJ Firemens Home	79100		304,068	0.0368841970%	280,996	0.0372931144%
NJ Health Care Facilities	31900		203,167	0.0246446573%	164,448	0.0218251437%
NJ Housing & Mtg Finance Agency	31210		2,097,787	0.2544667275%	1,858,775	0.2466921549%
NJ Meadowland Comm	31320		853,851	0.1035742283%	802,211	0.1064675177%
NJ Redevelopment Authority	35250		73,485	0.0089139114%	82,969	0.0110114465%
NJ School Bd Assoc Ins Group	34640		536,596	0.0650904158%	464,149	0.0616007408%
NJ School Boards Association	30670		517,123	0.0627282930%	498,466	0.0661552106%
NJ Schools Development Auth	42200		2,102,418	0.2550284792%	1,960,286	0.2601644510%
NJ Sports & Exposition Auth	31720		522,639	0.0633973974%	647,521	0.0859374323%
NJ State League Of Mun	30470		133,067	0.0161413547%	129,027	0.0171241536%
NJ Transit Corporation	32900		412,811	0.0500749906%	366,589	0.0486528119%
NJ Turnpike Authority	30170		16,128,671	1.9564474978%	14,953,640	1.9846111936%
NJ Water Supply Authority	34030		798,757	0.0968911905%	758,938	0.1007244291%
North Jersey Water Supply Comm	30010		862,258	0.1045940181%	929,001	0.1232947821%
Passaic Valley Sewerage Comm	30300		4,345,811	0.5271575730%	4,080,316	0.5415297422%
Passaic Valley Water Comm	30030		1,342,849	0.1628908896%	1,202,548	0.1595992831%
Pinelands Commission	32860		335,293	0.0406718663%	297,398	0.0394699485%
Plainfield Area Reg. Sewer Auth	35190		68,717	0.0083355413%	67,237	0.0089235332%
Rockaway Vall Reg Sewer Auth	31790		247,144	0.0299791756%	206,201	0.0273665016%
S Monmouth Reg Sewerage Auth	31830		178,947	0.0217067116%	162,566	0.0215753692%
South Bergen Jointure Comm	34930		250,162	0.0303452665%	264,464	0.0350990271%
South Jersey Economic Dev. Dist	42300		—	0.0000000000%	10,268	0.0013627443%
South Jersey Port Corporation	30440		479,587	0.0581750838%	481,346	0.0638830854%
South Jersey Trans Authority	34920		1,939,301	0.2352419856%	1,790,177	0.2375879930%
Stony Brook Reg Sewerage Auth	32290		369,009	0.0447617001%	337,581	0.0448029397%
Two Rivers Water Reclamation Au	31340		293,167	0.0355618788%	295,253	0.0391852692%
Washington Twp Fire District #1	47100		1,192	0.0001445925%	—	0.0000000000%
Waterfront Comm Of Ny Harbor	60050		38,588	0.0046808194%	25,133	0.0033355914%
Western Monmouth Utils Auth	31950		376,484	0.0456684360%	340,486	0.0451884844%
Absecon Bd Of Ed	21263	Atlantic	106,423	0.0129093719%	103,086	0.0136813264%
Absecon City	21260	Atlantic	180,030	0.0218380822%	166,411	0.0220856683%
Atlantic Cape Community College	30850	Atlantic	1,274,580	0.1546096918%	1,250,467	0.1659589777%
Atlantic City	20780	Atlantic	3,823,243	0.4637687881%	3,378,231	0.4483507068%

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Employer Allocations

As of and for the years ended June 30, 2014 and 2013

Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Atlantic City Bd Of Ed	20783	Atlantic	\$ 1,659,881	0.2013476517%	\$ 1,459,042	0.1936405509%
Atlantic City Conven. & Visitor	34170	Atlantic	—	0.0000000000%	326,545	0.0433382683%
Atlantic City Housing Authority	30160	Atlantic	397,105	0.0481698141%	349,769	0.0464205018%
Atlantic City Mun Util Auth	32890	Atlantic	477,396	0.0579093101%	420,388	0.0557928860%
Atlantic Co Improvement Auth	56240	Atlantic	73,171	0.0088758224%	82,509	0.0109503964%
Atlantic Co Special Services	34650	Atlantic	1,031,122	0.1250776371%	920,945	0.1222256091%
Atlantic Co Util Authority	32120	Atlantic	1,455,795	0.1765915174%	1,336,897	0.1774297598%
Atlantic Co Vocational Schools	10033	Atlantic	271,653	0.0329521777%	213,164	0.0282906142%
Atlantic County	10030	Atlantic	5,984,025	0.7258769642%	5,472,147	0.7262502106%
Atlantic County Welfare Bd	10031	Atlantic	990,894	0.1201978816%	863,211	0.1145632912%
Brigantine City	20340	Atlantic	510,250	0.0618945812%	473,242	0.0628075419%
Brigantine City Bd Of Ed	20343	Atlantic	183,718	0.0222854457%	168,850	0.0224093666%
Buena Boro Housing Auth	33040	Atlantic	8,336	0.0010111773%	8,202	0.0010885497%
Buena Boro Mun Util Auth	31450	Atlantic	63,738	0.0077315763%	56,425	0.0074885905%
Buena Borough	50420	Atlantic	58,709	0.0071215462%	59,329	0.0078740024%
Buena Regional School Dist	57480	Atlantic	409,148	0.0496306597%	361,085	0.0479223342%
Buena Vista Township	23300	Atlantic	103,614	0.0125686333%	82,534	0.0109537143%
Corbin City	50640	Atlantic	9,134	0.0011079767%	7,788	0.0010336047%
Egg Harbor City	20180	Atlantic	104,979	0.0127342111%	99,679	0.0132291575%
Egg Harbor City Bd Of Ed	20183	Atlantic	104,860	0.0127197761%	87,927	0.0116694603%
Egg Harbor Township	23570	Atlantic	770,080	0.0934125998%	691,785	0.0918120441%
Egg Harbor Twp Bd Of Ed	23573	Atlantic	1,503,286	0.1823522927%	1,328,210	0.1762768420%
Egg Harbor Twp Mun Util Auth	31460	Atlantic	35,547	0.0043119386%	35,035	0.0046497611%
Estell Manor Bd Of Ed	50953	Atlantic	29,107	0.0035307508%	25,842	0.0034296882%
Estell Manor City	50950	Atlantic	18,037	0.0021879325%	16,731	0.0022204981%
Folsom Borough	51040	Atlantic	32,862	0.0039862415%	30,013	0.0039832533%
Folsom Borough Bd Of Ed	51043	Atlantic	54,334	0.0065908480%	48,252	0.0064038896%
Galloway Community Charter Sch	38800	Atlantic	17,084	0.0020723313%	13,251	0.0017586409%
Galloway Township	22970	Atlantic	413,178	0.0501195086%	403,613	0.0535665482%
Galloway Township Bd Of Ed	22973	Atlantic	761,011	0.0923125078%	642,888	0.0853225517%
Greater Egg Harbor Regional	40190	Atlantic	765,364	0.0928405374%	700,665	0.0929905764%
Hamilton Township (Atlantic)	23210	Atlantic	405,658	0.0492073141%	381,415	0.0506204830%
Hamilton Twp Bd Ed (Atlantic)	23213	Atlantic	532,785	0.0646281321%	499,619	0.0663082340%
Hamilton Twp Mun Util Authority	31220	Atlantic	90,805	0.0110148700%	83,789	0.0111202749%
Hammonton Town	22750	Atlantic	260,178	0.0315602319%	231,785	0.0307619487%
Hammonton Town Bd Of Ed	22753	Atlantic	572,931	0.0694979408%	512,082	0.0679622935%
Linwood Bd Of Ed	51803	Atlantic	158,827	0.0192661061%	141,641	0.0187882534%
Linwood City	51800	Atlantic	168,586	0.0204498968%	171,685	0.0227856210%
Longport Borough	22980	Atlantic	132,812	0.0161104226%	101,819	0.0135131732%
Mainland Regional H S	57220	Atlantic	325,752	0.0395145196%	296,261	0.0393190486%
Margate City	23620	Atlantic	646,990	0.0784814798%	606,183	0.0804511522%
Margate City Bd Of Ed	23623	Atlantic	122,623	0.0148744718%	112,938	0.0149888602%
Mullica Township	52330	Atlantic	74,073	0.0089852373%	72,081	0.0095664172%
Mullica Twp Bd Of Ed	52333	Atlantic	118,424	0.0143651227%	111,016	0.0147337770%
Northfield Bd Of Ed	20073	Atlantic	134,735	0.0163436872%	115,159	0.0152836260%
Northfield City	20070	Atlantic	168,540	0.0204443169%	151,351	0.0200869413%
Oceanside Charter School	36600	Atlantic	50,535	0.0061300199%	51,071	0.0067780205%
Pleasantech Academy Charter Sch	35570	Atlantic	—	0.0000000000%	60,938	0.0080875450%
Pleasantville Bd Of Ed	23073	Atlantic	1,071,139	0.1299317977%	996,061	0.1321948243%
Pleasantville City	23070	Atlantic	410,722	0.0498215897%	376,565	0.0499768026%
Pleasantville Housing Auth	55970	Atlantic	65,221	0.0079114679%	54,877	0.0072831437%
Port Republic City	52760	Atlantic	20,264	0.0024580731%	18,019	0.0023914384%
Port Republic City Bd Of Ed	52763	Atlantic	9,810	0.0011899772%	12,143	0.0016115898%
Somers Point City	22370	Atlantic	310,395	0.0376516776%	284,798	0.0377977067%
Somers Point City Bd Of Ed	22373	Atlantic	168,466	0.0204353405%	148,725	0.0197384249%
Stockton Affiliated Svcs Inc	49500	Atlantic	23,216	0.0028161580%	8,858	0.0011756125%
Ventnor City	20370	Atlantic	438,894	0.0532389227%	382,744	0.0507968647%
Ventnor City Bd Of Ed	20373	Atlantic	137,767	0.0167114763%	112,618	0.0149463906%
Weymouth Township	23550	Atlantic	27,510	0.0033370307%	29,380	0.0038992431%
Weymouth Township Bd Of Ed	23553	Atlantic	28,879	0.0035030938%	28,931	0.0038396529%
Weymouth Twp Mun Util Authority	31710	Atlantic	779	0.0000944946%	1,033	0.0001370973%
Allendale Boro Bd Of Ed	22283	Bergen	151,844	0.0184190510%	167,379	0.0222141390%
Allendale Borough	22280	Bergen	198,027	0.0240211626%	211,920	0.0281255136%
Alpine Bd Of Ed	23443	Bergen	41,909	0.0050836649%	46,583	0.0061823839%
Alpine Borough	23440	Bergen	72,443	0.0087875142%	65,707	0.0087204753%
Bergen Arts & Science Chrtr Sch	47200	Bergen	172,980	0.0209828999%	148,263	0.0196771094%
Bergen Co Bd Of Soc Serv	10011	Bergen	1,658,528	0.2011835294%	1,543,773	0.2048858458%
Bergen Co Bd Of Special Servs	40480	Bergen	1,960,564	0.2378212398%	1,768,336	0.2346893079%
Bergen Co Housing Authority	31360	Bergen	440,787	0.0534685482%	356,467	0.0473094443%
Bergen Co Utilities Authority	30240	Bergen	1,635,505	0.1983907829%	1,446,739	0.1920077263%
Bergen Co Vocational School	10013	Bergen	1,591,566	0.1930608740%	1,438,236	0.1908792285%
Bergen Community College	31060	Bergen	2,505,529	0.3039268359%	2,292,228	0.3042189962%

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Employer Allocations

As of and for the years ended June 30, 2014 and 2013

Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Bergen County	10010	Bergen	\$ 9,523,674	1.1552451020%	\$ 8,717,624	1.1569821252%
Bergen County Improvement Auth	35500	Bergen	17,205	0.0020870089%	14,808	0.0019652822%
Bergen County Soil Conser Dist	32460	Bergen	38,605	0.0046828815%	34,386	0.0045636274%
Bergenfield Bd Of Ed	20623	Bergen	591,009	0.0716908467%	555,640	0.0737432066%
Bergenfield Borough	20620	Bergen	668,791	0.0811259948%	632,433	0.0839349892%
Bogota Boro Bd Of Ed	21473	Bergen	57,468	0.0069710099%	48,569	0.0064459611%
Bogota Borough	21470	Bergen	92,786	0.0112551702%	104,166	0.0138246614%
Carlstadt Borough	50500	Bergen	391,295	0.0474650468%	378,260	0.0502017590%
Carlstadt Borough Bd Of Ed	50503	Bergen	111,504	0.0135257097%	102,187	0.0135620133%
Carlstadt E.Rutherford Bd Of Ed	57500	Bergen	105,789	0.0128324661%	94,547	0.0125480508%
Carlstadt Sewerage Authority	31520	Bergen	17,241	0.0020913757%	16,150	0.0021433892%
Cliffside Park Bd Of Ed	20423	Bergen	447,932	0.0543352543%	413,213	0.0548406372%
Cliffside Park Borough	20420	Bergen	542,709	0.0658319378%	458,424	0.0608409325%
Cliffside Park Housing	31300	Bergen	108,383	0.0131471247%	96,904	0.0128608662%
Closter Board Of Education	21983	Bergen	179,172	0.0217340047%	157,151	0.0208567034%
Closter Borough	21980	Bergen	323,615	0.0392552962%	272,133	0.0361168383%
Cresskill Bd Of Ed	22303	Bergen	272,381	0.0330404859%	246,419	0.0327041380%
Cresskill Borough	22300	Bergen	403,640	0.0489625257%	351,287	0.0466219672%
Demarest Boro Bd Of Ed	22743	Bergen	184,399	0.0223680527%	153,430	0.0203628612%
Demarest Borough	22740	Bergen	97,913	0.0118770879%	112,433	0.0149218378%
Dumont Borough	20870	Bergen	436,015	0.0528896929%	387,246	0.0513943593%
Dumont Borough Bd Of Ed	20873	Bergen	372,422	0.0451757054%	404,732	0.0537150592%
East Rutherford Boro Bd Of Ed	50853	Bergen	157,808	0.0191424989%	141,766	0.0188148431%
East Rutherford Borough	50850	Bergen	364,133	0.0441702293%	380,348	0.0504788733%
Edgewater Boro Bd Of Ed	21673	Bergen	119,870	0.0145405261%	90,563	0.0120193039%
Edgewater Borough	21670	Bergen	416,429	0.0505138629%	383,192	0.0508563222%
Edgewater Housing Authority	31730	Bergen	33,189	0.0040259074%	29,310	0.0038899528%
Elmwood Park Borough	20880	Bergen	367,754	0.0446094656%	330,020	0.0437994620%
Elmwood Park Borough Bd Of Ed	20883	Bergen	289,037	0.0350608997%	255,860	0.0339571248%
Emerson Borough	22190	Bergen	206,142	0.0250055321%	190,396	0.0252689000%
Emerson Borough Bd Of Ed	22193	Bergen	199,550	0.0242059063%	183,305	0.0243277995%
Englewood City	20580	Bergen	1,050,531	0.1274319965%	939,929	0.1247451200%
Englewood City Bd Of Ed	20583	Bergen	234,318	0.0284233503%	549,604	0.0729421232%
Englewood Cliffs Bd Of Ed	50933	Bergen	125,361	0.0152065979%	101,302	0.0134445829%
Englewood Cliffs Borough	50930	Bergen	138,637	0.0168170094%	119,285	0.0158312188%
Englewood Housing Auth	56100	Bergen	71,468	0.0086692443%	73,667	0.0097769074%
Fair Lawn Bd Of Ed	20433	Bergen	1,279,297	0.1551818755%	1,146,830	0.1522045239%
Fair Lawn Borough	20430	Bergen	1,242,645	0.1507358977%	1,123,628	0.1491252102%
Fairview Boro Bd Of Ed	20653	Bergen	172,670	0.0209452961%	139,249	0.0184807929%
Fairview Borough	20650	Bergen	268,126	0.0325243439%	268,389	0.0356199436%
Fort Lee Bd Of Ed	20893	Bergen	605,201	0.0734123712%	491,420	0.0652200824%
Fort Lee Borough	20890	Bergen	1,299,705	0.1576574162%	1,166,403	0.1548022055%
Fort Lee Housing Authority	31330	Bergen	52,758	0.0063996753%	46,485	0.0061693776%
Fort Lee Parking Authority	56390	Bergen	84,155	0.0102082087%	72,607	0.0096362267%
Franklin Lakes Bd Of Ed	22463	Bergen	223,365	0.0270947244%	205,188	0.0272320587%
Franklin Lakes Borough	22460	Bergen	330,187	0.0400524960%	293,065	0.0388948831%
Garfield City	20810	Bergen	515,216	0.0624969692%	469,420	0.0623002953%
Garfield City Bd Of Ed	20813	Bergen	1,219,066	0.1478757070%	975,730	0.1294965428%
Garfield Housing Authority	30550	Bergen	110,834	0.0134444371%	101,171	0.0134271722%
Glen Rock Borough	22420	Bergen	432,681	0.0524852705%	383,494	0.0508964029%
Glen Rock Borough Bd Of Ed	22423	Bergen	392,579	0.0476207992%	364,222	0.0483386693%
Hackensack City	20590	Bergen	1,264,371	0.1533713150%	1,132,468	0.1502984338%
Hackensack City Bd Of Ed	20593	Bergen	1,251,891	0.1518574603%	1,049,953	0.1393472411%
Hackensack Housing Authority	30520	Bergen	95,839	0.0116255066%	78,897	0.0104710204%
Harrington Park Bd Of Ed	22433	Bergen	146,627	0.0177862161%	120,817	0.0160345421%
Harrington Park Borough	22430	Bergen	116,050	0.0140771507%	105,705	0.0140289138%
Hasbrouck Heights Bd Of Ed	20453	Bergen	260,972	0.0316565461%	221,117	0.0293461173%
Hasbrouck Heights Borough	20450	Bergen	391,400	0.0474777836%	357,080	0.0473908002%
Haworth Borough	22150	Bergen	161,694	0.0196138803%	151,518	0.0201091051%
Haworth Borough Bd Of Ed	22153	Bergen	49,479	0.0060019245%	49,818	0.0066117253%
Hillsdale Borough	21360	Bergen	206,955	0.0251041510%	190,129	0.0252334644%
Hillsdale Borough Bd Of Ed	21363	Bergen	197,061	0.0239039844%	170,219	0.0225910570%
Ho-Ho-Kus Bd Of Ed	21603	Bergen	95,067	0.0115318611%	86,999	0.0115462984%
Ho-Ho-Kus Borough	21600	Bergen	177,213	0.0214963732%	172,757	0.0229278942%
Leonia Borough	20930	Bergen	303,231	0.0367826668%	324,150	0.0430204097%
Leonia Borough Bd Of Ed	20933	Bergen	343,033	0.0416107474%	307,353	0.0407911522%
Little Ferry Bd Of Ed	23273	Bergen	121,347	0.0147196898%	110,907	0.0147193107%
Little Ferry Borough	23270	Bergen	176,512	0.0214113401%	167,399	0.0222167933%
Lodi Bd Of Ed	20463	Bergen	400,716	0.0486078373%	355,803	0.0472213198%
Lodi Borough	20460	Bergen	351,079	0.0425867470%	385,658	0.0511836037%
Lodi Housing Authority	30370	Bergen	95,841	0.0116257492%	95,204	0.0126352463%
Lyndhurst Township	22580	Bergen	554,053	0.0672079929%	542,330	0.0719767354%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Lyndhurst Twp Bd Of Ed	22583	Bergen	\$ 346,347	0.0420127438%	\$ 322,549	0.0428079288%
Mahwah Bd Of Ed	22473	Bergen	524,459	0.0636181678%	501,567	0.0665667679%
Mahwah Township	22470	Bergen	783,534	0.0950446031%	729,958	0.0968782730%
Maywood Bd Of Ed	21803	Bergen	123,075	0.0149293005%	125,915	0.0167111365%
Maywood Borough	21800	Bergen	173,635	0.0210623530%	190,810	0.0253238450%
Mid Bergen Reg Health Comm	32660	Bergen	39,583	0.0048015153%	35,902	0.0047648272%
Midland Park Boro Bd Of Ed	52143	Bergen	214,048	0.0259645494%	175,135	0.0232434967%
Midland Park Borough	52140	Bergen	125,470	0.0152198199%	106,962	0.0141957398%
Montvale Borough	22250	Bergen	249,631	0.0302808549%	226,509	0.0300617306%
Montvale Borough Bd Of Ed	22253	Bergen	145,640	0.0176664905%	144,521	0.0191804801%
Moonachie Borough	52260	Bergen	137,467	0.0166750855%	115,749	0.0153619294%
Moonachie Borough Bd Of Ed	52263	Bergen	65,339	0.0079257816%	61,553	0.0081691664%
New Milford Bd Of Ed	20683	Bergen	399,988	0.0485195291%	343,575	0.0455984490%
New Milford Borough	20680	Bergen	316,235	0.0383600840%	297,995	0.0395491809%
North Arlington Bd Of Ed	20053	Bergen	260,498	0.0315990487%	227,383	0.0301777258%
North Arlington Borough	20050	Bergen	283,623	0.0344041681%	269,623	0.0357837172%
Northern Highlands Reg H S	40160	Bergen	224,096	0.0271833965%	207,907	0.0275929178%
Northern Valley Reg H S Dist	40200	Bergen	991,465	0.1202671453%	955,510	0.1268129929%
Northvale Bd Of Ed	23153	Bergen	91,551	0.0111053617%	85,450	0.0113407188%
Northvale Borough	23150	Bergen	123,608	0.0149939547%	104,260	0.0138371369%
Northwest Bergen Cent Dispatch	35180	Bergen	96,687	0.0117283711%	86,041	0.0114191549%
Northwest Bergen Co Util Auth	31230	Bergen	406,536	0.0493138176%	368,940	0.0489648309%
Northwest Bergen Health Comm	55180	Bergen	41,641	0.0050511558%	35,493	0.0047105457%
Norwood Bd Of Ed	23353	Bergen	94,745	0.0114928017%	94,967	0.0126037922%
Norwood Borough	23350	Bergen	128,163	0.0155464874%	126,011	0.0167238774%
Oakland Bd Of Ed	22073	Bergen	277,003	0.0336011458%	252,198	0.0334711130%
Oakland Borough	22070	Bergen	385,897	0.0468102561%	331,602	0.0440094212%
Old Tappan Bd Of Ed	23163	Bergen	127,911	0.0155159192%	93,943	0.0124678894%
Old Tappan Borough	23160	Bergen	204,074	0.0247546786%	192,213	0.0255100478%
Oradell Bd Of Ed	21193	Bergen	100,307	0.0121674860%	104,361	0.0138505413%
Oradell Borough	21190	Bergen	244,519	0.0296607567%	219,750	0.0291646924%
Palisades Park Bd Of Ed	20983	Bergen	213,991	0.0259576351%	183,046	0.0242934256%
Palisades Park Borough	20980	Bergen	343,603	0.0416798898%	322,587	0.0428129721%
Paramus Bd Of Ed	22773	Bergen	1,024,215	0.1242398010%	903,686	0.1199350361%
Paramus Borough	22770	Bergen	1,226,483	0.1487754073%	1,071,217	0.1421693481%
Park Ridge Boro Bd Of Ed	21383	Bergen	269,378	0.0326762146%	238,653	0.0316734531%
Park Ridge Borough	21380	Bergen	379,984	0.0460929947%	323,607	0.0429483400%
Pascack Valley Reg H S Dist	40120	Bergen	537,177	0.0651608925%	476,284	0.0632112689%
Ramapo Indian Hills Reg H S D	40130	Bergen	491,834	0.0596606750%	429,110	0.0569504489%
Ramsey Borough	21710	Bergen	493,220	0.0598288002%	435,631	0.0578159003%
Ramsey Borough Bd Of Ed	21713	Bergen	640,940	0.0777475999%	568,443	0.0754423901%
Ridgefield Boro Bd Of Ed	20483	Bergen	504,694	0.0612206247%	445,980	0.0591893947%
Ridgefield Borough	20480	Bergen	338,705	0.0410857503%	316,359	0.0419864069%
Ridgefield Park Bd Of Ed	20553	Bergen	408,994	0.0496119791%	351,914	0.0467051811%
Ridgefield Park Village	20550	Bergen	388,043	0.0470705712%	348,136	0.0462037740%
Ridgewood Public Library	20564	Bergen	165,904	0.0201245636%	143,623	0.0190612997%
Ridgewood Twp Bd Of Ed	20563	Bergen	989,952	0.1200836147%	847,187	0.1124366244%
Ridgewood Village	20560	Bergen	1,226,826	0.1488170141%	1,152,272	0.1529267731%
River Dell Reg School District	40060	Bergen	308,776	0.0374552890%	282,170	0.0374489249%
River Edge Boro Bd Of Ed	21513	Bergen	269,417	0.0326809454%	228,837	0.0303706972%
River Edge Borough	21510	Bergen	309,987	0.0376021862%	278,615	0.0369771138%
River Vale Township	22080	Bergen	234,336	0.0284255337%	213,833	0.0283794023%
River Vale Twp Bd Of Ed	22083	Bergen	226,888	0.0275220730%	206,666	0.0274282153%
Rochelle Park Township	21620	Bergen	123,847	0.0150229460%	116,688	0.0154865512%
Rochelle Park Twp Bd Of Ed	21623	Bergen	79,891	0.0096909750%	74,491	0.0098862667%
Rockleigh Borough	52890	Bergen	18,340	0.0022246872%	20,653	0.0027410166%
Rutherford Boro Bd Of Ed	20703	Bergen	342,442	0.0415390576%	326,944	0.0433912226%
Rutherford Borough	20700	Bergen	617,369	0.0748883796%	543,481	0.0721294934%
Saddle Brook Bd Of Ed	52963	Bergen	319,845	0.0387979859%	376,546	0.0499742810%
Saddle Brook Township	52960	Bergen	335,244	0.0406659225%	293,039	0.0388914325%
Saddle River Bd Of Ed	22863	Bergen	80,772	0.0097978424%	73,582	0.0097656264%
Saddle River Borough	22860	Bergen	146,259	0.0177415768%	134,250	0.0178173376%
South Hackensack Bd Of Ed	20533	Bergen	68,205	0.0082734344%	56,607	0.0075127451%
South Hackensack Township	20530	Bergen	85,601	0.0103836120%	88,201	0.0117058249%
Teaneck Bd Of Ed	20033	Bergen	1,171,003	0.1420455467%	1,075,875	0.1427875467%
Teaneck Community Charter Sch	35630	Bergen	44,331	0.0053774594%	44,639	0.0059243809%
Teaneck Township	20030	Bergen	1,119,023	0.1357402448%	1,005,992	0.1335128427%
Tenafly Bd Of Ed	20503	Bergen	691,876	0.0839262621%	636,215	0.0844369272%
Tenafly Borough	20500	Bergen	637,524	0.0773332307%	562,324	0.0746302911%
Teterboro Borough	23370	Bergen	103,037	0.0124986418%	87,568	0.0116218147%
Upper Saddle River Bd Of Ed	53423	Bergen	259,750	0.0315083145%	211,432	0.0280607474%
Upper Saddle River Boro	53420	Bergen	190,476	0.0231052077%	179,872	0.0238721799%

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			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Waldwick Boro Bd Of Ed	21953	Bergen	\$ 354,468	0.0429978410%	\$ 289,015	0.0383573768%
Waldwick Borough	21950	Bergen	299,189	0.0362923623%	290,735	0.0385856511%
Wallington Borough	53490	Bergen	146,052	0.0177164672%	119,492	0.0158586913%
Wallington Borough Bd Of Ed	53493	Bergen	151,310	0.0183542755%	143,486	0.0190431174%
Washington Township (Bergen)	22040	Bergen	138,169	0.0167602399%	135,702	0.0180100436%
Westwood Borough	21530	Bergen	352,273	0.0427315821%	317,427	0.0421281493%
Westwood Reg Sch District	40080	Bergen	435,803	0.0528639768%	378,683	0.0502578985%
Woodcliff Lake Bd Of Ed	22483	Bergen	146,379	0.0177561331%	118,247	0.0156934579%
Woodcliff Lake Borough	22480	Bergen	171,797	0.0208393990%	163,745	0.0217318432%
Wood-Ridge Bd Of Ed	21053	Bergen	170,822	0.0207211291%	145,692	0.0193358924%
Wood-Ridge Borough	21050	Bergen	223,435	0.0271032156%	200,773	0.0266461105%
Wyckoff Township	22490	Bergen	358,834	0.0435274476%	325,879	0.0432498784%
Wyckoff Township Bd Of Ed	22493	Bergen	307,321	0.0372787939%	275,377	0.0365473742%
Bass River Twp Bd Of Ed	23533	Burlington	19,704	0.0023901437%	19,767	0.0026234288%
Bass River Twp Municipal Bldg	23530	Burlington	33,432	0.0040553839%	34,283	0.0045499574%
Beverly City Bd Of Ed	21663	Burlington	44,483	0.0053958974%	36,047	0.0047840713%
Beverly City Housing Authority	56370	Burlington	30,672	0.0037205891%	23,510	0.0031201907%
Beverly City_Municipal Bldg	21660	Burlington	40,276	0.0048855780%	36,494	0.0048433961%
Beverly Sewerage Authority	30280	Burlington	26,784	0.0032489651%	24,020	0.0031878767%
Bordentown City	22290	Burlington	125,988	0.0152826546%	116,583	0.0154726158%
Bordentown Fire District #1	34570	Burlington	2,122	0.0002574038%	1,911	0.0002536233%
Bordentown Reg Sch District	40150	Burlington	528,273	0.0640808154%	485,193	0.0643936500%
Bordentown Sewerage Auth	34320	Burlington	95,436	0.0115766217%	85,241	0.0113129808%
Bordentown Twp	22590	Burlington	147,791	0.0179274121%	136,273	0.0180858254%
Bordentown Twp Fire District 2	34620	Burlington	5,588	0.0006778382%	5,835	0.0007744072%
Burlington City	20060	Burlington	380,845	0.0461974361%	338,323	0.0449014162%
Burlington City	20069	Burlington	8,213	0.0009962571%	7,147	0.0009485327%
Burlington City Bd Of Ed	20063	Burlington	397,725	0.0482450216%	392,049	0.0520318019%
Burlington City Housing Auth	56210	Burlington	17,824	0.0021620951%	15,855	0.0021042375%
Burlington Co Bd Of Social Serv	10071	Burlington	1,319,171	0.1600186899%	1,280,694	0.1699706326%
Burlington Co Bd Spcl Services	40490	Burlington	1,292,867	0.1568279499%	1,142,197	0.1515896433%
Burlington Co College	31090	Burlington	1,029,389	0.1248674199%	957,577	0.1270873202%
Burlington Co Institute Of Tech	10073	Burlington	496,242	0.0601953763%	470,494	0.0624428340%
Burlington Co Soil Con Dist	32720	Burlington	23,493	0.0028497587%	20,532	0.0027249577%
Burlington County Bridge Comm	30420	Burlington	949,508	0.1151776579%	866,534	0.1150043118%
Burlington County Payroll Dept	10070	Burlington	5,741,515	0.6964599042%	6,218,949	0.8253639788%
Burlington Township	21970	Burlington	569,514	0.0690834503%	543,389	0.0721172833%
Burlington Twp Bd Of Ed	21973	Burlington	384,104	0.0465927608%	372,171	0.0493936415%
Burlington Twp Fire District 1	34880	Burlington	24,110	0.0029246024%	21,771	0.0028893948%
Chesterfield Township	50560	Burlington	64,515	0.0078258283%	56,265	0.0074673557%
Chesterfield Twp Bd Of Ed	50563	Burlington	92,079	0.0111694094%	84,055	0.0111555778%
Cinnaminson Sewerage Authority	55900	Burlington	65,187	0.0079073436%	53,317	0.0070761042%
Cinnaminson Township	22050	Burlington	199,125	0.0241543527%	172,850	0.0229402370%
Cinnaminson Twp Bd Of Ed	22053	Burlington	586,679	0.0711656070%	513,435	0.0681418604%
Delanco Sewerage Authority	55150	Burlington	16,302	0.0019774727%	14,362	0.0019060902%
Delanco Township	50680	Burlington	86,226	0.0104594261%	79,661	0.0105724166%
Delanco Twp Bd Of Ed	50683	Burlington	55,919	0.0067831124%	53,649	0.0071201665%
Delran Township	22600	Burlington	298,177	0.0361696042%	275,882	0.0365878531%
Delran Twp Bd Of Ed	22603	Burlington	348,319	0.0422519522%	304,432	0.0404034841%
Delran Twp Fire District #1	34690	Burlington	24,639	0.0029887714%	21,922	0.0029094352%
Eastampton Township	50790	Burlington	77,544	0.0094062781%	56,563	0.0075069055%
Eastampton Township Bd Of Ed	50793	Burlington	141,620	0.0171788546%	123,299	0.0163639472%
Edgewater Park Sewerage Auth	56170	Burlington	7,374	0.0008944844%	374	0.0000496364%
Edgewater Park Township	50870	Burlington	82,304	0.0099836778%	63,941	0.0084860960%
Edgewater Park Twp Bd Of Ed	50873	Burlington	191,737	0.0232581701%	166,086	0.0220425351%
Evesham Mun. Utilities Auth	31430	Burlington	311,598	0.0377976045%	283,150	0.0375789881%
Evesham Township	50960	Burlington	551,500	0.0668983077%	521,366	0.0691944437%
Evesham Twp Bd Of Ed	50963	Burlington	1,195,679	0.1450388063%	1,052,391	0.1396708066%
Fieldsboro Borough	51010	Burlington	6,571	0.0007970785%	6,021	0.0007990927%
Florence Township	21860	Burlington	297,793	0.0361230240%	283,652	0.0376456124%
Florence Township Bd Of Ed	21863	Burlington	311,822	0.0378247763%	298,983	0.0396803059%
Florence Twp Housing Authority	56440	Burlington	9,684	0.0011746930%	8,723	0.0011576956%
Florence Twp. Fire Dist. #1	35270	Burlington	27,182	0.0032972435%	24,446	0.0032444144%
Hainesport Township	51280	Burlington	66,394	0.0080537557%	61,335	0.0081402339%
Hainesport Township Bd Of Ed	51283	Burlington	80,361	0.0097479871%	72,574	0.0096318470%
Lenape Regional H S District	40420	Burlington	1,620,546	0.1965762193%	1,454,625	0.1930543373%
Lumberton Township	51910	Burlington	135,243	0.0164053088%	114,541	0.0152016065%
Lumberton Twp Bd Of Ed	51913	Burlington	250,611	0.0303997313%	246,866	0.0327634628%
Mansfield Township (Burlington)	23540	Burlington	115,175	0.0139710110%	96,864	0.0128555575%
Mansfield Twp Bd Ed (Burlingt)	23543	Burlington	127,916	0.0155165257%	104,658	0.0138899585%
Maple Shade Bd Of Ed	21873	Burlington	416,390	0.0505091321%	379,490	0.0503650016%
Maple Shade Township	21870	Burlington	210,239	0.0255025083%	208,567	0.0276805114%

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			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Medford Lakes Boro Bd Of Ed	52083	Burlington	\$ 51,551	0.0062532632%	\$ 46,188	0.0061299605%
Medford Lakes Borough	52080	Burlington	78,145	0.0094791809%	68,656	0.0091118595%
Medford Township	52070	Burlington	269,894	0.0327388066%	265,070	0.0351794539%
Medford Township Bd Of Ed	52073	Burlington	462,563	0.0561100307%	418,712	0.0555704513%
Moorestown Township	21890	Burlington	640,279	0.0776674190%	615,637	0.0817058644%
Moorestown Township Bd Of Ed	21893	Burlington	714,825	0.0867100323%	625,066	0.0829572587%
Moorestown Twp Fire District 1	56330	Burlington	63,136	0.0076585522%	56,330	0.0074759823%
Moorestown Twp Fire District 2	56410	Burlington	22,082	0.0026786010%	17,086	0.0022676129%
Mount Holly Mun Util Auth	30540	Burlington	392,948	0.0476655598%	371,941	0.0493631164%
Mount Holly Township	21900	Burlington	99,759	0.0121010123%	109,970	0.0145949543%
Mount Holly Twp Bd Of Ed	21903	Burlington	177,045	0.0214759944%	172,525	0.0228971037%
Mount Laurel Fire District #1	34370	Burlington	46,162	0.0055995642%	39,751	0.0052756573%
Mount Laurel Township	23430	Burlington	607,076	0.0736398133%	521,971	0.0692747378%
Mount Laurel Twp Bd Of Ed	23433	Burlington	974,624	0.1182242906%	912,540	0.1211101177%
Mount Laurel Twp Mun Util Auth	31580	Burlington	399,655	0.0484791354%	364,149	0.0483289809%
New Hanover Township	52370	Burlington	20,404	0.0024750554%	18,936	0.0025131405%
New Hanover Twp Bd Of Ed	57530	Burlington	36,346	0.0044088593%	33,821	0.0044886419%
North Hanover Township	52430	Burlington	35,353	0.0042884059%	46,020	0.0061076639%
North Hanover Township Bd Of Ed	52433	Burlington	320,018	0.0388189712%	302,688	0.0401720246%
Northern Burlington Co Reg	40210	Burlington	396,847	0.0481385181%	385,343	0.0511417977%
Palmyra Borough	20320	Burlington	96,990	0.0117651258%	83,986	0.0111464203%
Palmyra Borough Bd Of Ed	20323	Burlington	162,550	0.0197177152%	131,803	0.0174925777%
Pemberton Borough	52590	Burlington	45,743	0.0055487385%	42,141	0.0055928523%
Pemberton Township	52600	Burlington	498,468	0.0604653956%	446,504	0.0592589388%
Pemberton Township Bd Of Ed	52603	Burlington	1,755,348	0.2129280338%	1,587,981	0.2107530254%
Pemberton Twp Mun Util Auth	32020	Burlington	74,189	0.0089993083%	74,865	0.0099359030%
Rancocas Valley Regional H S	40220	Burlington	308,503	0.0374221734%	271,187	0.0359912875%
Renaissance Reg Leadership Chtr	48800	Burlington	31,907	0.0038703977%	34,406	0.0045662817%
Riverbank Chtr Schl Of Excell.	48500	Burlington	15,377	0.0018652680%	4,205	0.0005580775%
Riverside Sew Authority	30330	Burlington	45,230	0.0054865103%	51,371	0.0068178358%
Riverside Township	21920	Burlington	105,978	0.0128553923%	69,715	0.0092524074%
Riverside Township Bd Of Ed	21923	Burlington	237,845	0.0288511840%	209,654	0.0278247755%
Riverton Boro School Board	52873	Burlington	28,565	0.0034650048%	25,926	0.0034408365%
Riverton Borough	52870	Burlington	59,293	0.0071923869%	54,190	0.0071919667%
Shamong Township	53010	Burlington	64,287	0.0077981714%	49,863	0.0066176976%
Shamong Twp Bd Of Ed	53013	Burlington	158,600	0.0192385704%	143,647	0.0190644849%
Southampton Township	53080	Burlington	148,095	0.0179642881%	124,379	0.0165072822%
Southampton Twp Bd Of Ed	53083	Burlington	112,606	0.0136593850%	100,412	0.0133264395%
Springfield Township(Burl)	53170	Burlington	30,580	0.0037094293%	29,278	0.0038857059%
Springfield Twp Bd Of Ed (Burl)	53173	Burlington	43,783	0.0053109857%	43,883	0.0058240464%
Tabernacle Township	53280	Burlington	85,266	0.0103429757%	74,088	0.0098327815%
Tabernacle Twp Bd Of Ed	53283	Burlington	170,866	0.0207264664%	173,656	0.0230472074%
Washington Twp (Burlington)	53550	Burlington	3,670	0.0004451800%	6,361	0.0008442166%
Washington Twp Bd Of Ed (Burl)	53553	Burlington	12,991	0.0015758403%	11,080	0.0014705110%
Westampton Township	23240	Burlington	228,443	0.0277106983%	198,227	0.0263082115%
Westampton Township Bd Of Ed	23243	Burlington	171,238	0.0207715910%	158,936	0.0210936043%
Willingboro Mun Util Authority	30650	Burlington	254,538	0.0308760860%	235,702	0.0312818035%
Willingboro Township	22500	Burlington	725,555	0.0880116077%	646,512	0.0858035203%
Willingboro Twp Bd Of Ed	22503	Burlington	752,312	0.0912572977%	716,531	0.0950962738%
Woodland Township	53820	Burlington	19,924	0.0024168302%	19,321	0.0025642367%
Woodland Twp Bd Of Ed	53823	Burlington	50,356	0.0061083068%	36,835	0.0048886528%
Wrightstown Borough	53850	Burlington	33,769	0.0040962628%	24,991	0.0033167455%
Wrightstown Mun Util Auth	55880	Burlington	16,025	0.0019438720%	22,269	0.0029554882%
Audubon Borough	50130	Camden	153,642	0.0186371528%	138,231	0.0183456864%
Audubon Borough Bd Of Ed	50133	Camden	250,750	0.0304165923%	232,032	0.0307947299%
Audubon Park Borough	50140	Camden	9,694	0.0011759061%	10,091	0.0013392533%
Barrington Boro Bd Of Ed	22613	Camden	76,966	0.0093361653%	68,498	0.0090908901%
Barrington Borough	22610	Camden	125,979	0.0152815628%	111,338	0.0147765120%
Bellmawr Borough	50230	Camden	328,089	0.0397980034%	277,473	0.0368255503%
Bellmawr Borough Bd Of Ed	50233	Camden	141,341	0.0171450113%	115,090	0.0152744685%
Berlin Borough	22990	Camden	174,842	0.0212087650%	161,214	0.0213959350%
Berlin Borough Bd Of Ed	22993	Camden	89,920	0.0109075174%	87,441	0.0116049596%
Berlin Township	23220	Camden	186,680	0.0226447436%	161,367	0.0214162408%
Berlin Township Bd Of Ed	23223	Camden	80,872	0.0098099727%	73,771	0.0097907100%
Black Horse Pike Reg Sch Dist	40230	Camden	793,774	0.0962867403%	738,328	0.0979891193%
Brooklawn Boro Bd Of Ed	50413	Camden	50,079	0.0060740760%	42,314	0.0056158125%
Brooklawn Borough	50410	Camden	63,366	0.0076864518%	59,767	0.0079321327%
Camden Academy Charter High Sch	40000	Camden	39,427	0.0047825922%	30,591	0.0040599641%
Camden City	21850	Camden	2,118,806	0.2570163840%	1,790,020	0.2375671563%
Camden City Bd Of Ed	21853	Camden	4,029,026	0.4887307726%	3,832,976	0.5087033713%
Camden City Housing Authority	30570	Camden	436,057	0.0528947876%	402,670	0.0534413955%
Camden City Park Authority	32780	Camden	141,323	0.0171428278%	136,518	0.0181183412%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Camden City Redevelopment Agency	36500	Camden	\$ 96,564	0.0117134509%	\$ 94,931	0.0125990144%
Camden Co Bd Of Chosen Frhldr	10130	Camden	6,416,172	0.7782974592%	6,077,170	0.8065487376%
Camden Co Bd Of Social Srv	10131	Camden	4,245,327	0.5149686164%	3,702,976	0.4914500834%
Camden Co Ed Services Comm	32840	Camden	108,491	0.0131602254%	87,305	0.0115869100%
Camden Co Health Services Ctr	34630	Camden	2,870,643	0.3482160630%	2,826,003	0.3750603326%
Camden Co Improvement Authority	34270	Camden	187,179	0.0227052735%	100,549	0.0133446218%
Camden Co Mun Util Authority	32010	Camden	913,312	0.1107869940%	804,362	0.1067529933%
Camden Co Pollution Control Fin	34760	Camden	121,392	0.0147251484%	131,994	0.0175179267%
Camden Co Soil Conservatn Dist	33000	Camden	32,071	0.0038902913%	28,812	0.0038238595%
Camden County College	31080	Camden	1,998,511	0.2424243043%	1,802,622	0.2392396635%
Camden County Technical Schools	10133	Camden	592,970	0.0719287208%	531,520	0.0705420582%
Camden'S Pride Charter School	47800	Camden	17,196	0.0020859171%	17,701	0.0023492342%
Camdens Promise Charter School	35650	Camden	18,843	0.0022857023%	24,712	0.0032791713%
Cherry Hill Fire Dist 13	35100	Camden	302,732	0.0367221369%	265,964	0.0352981035%
Cherry Hill Township	23010	Camden	1,187,017	0.1439880844%	1,073,924	0.1425286147%
Cherry Hill Twp Bd Of Ed	23013	Camden	1,878,602	0.2278790474%	1,673,326	0.2220798089%
Chesilhurst Borough	50530	Camden	30,586	0.0037101571%	27,340	0.0036284992%
Clementon Bd Of Ed	50593	Camden	64,812	0.0078618552%	57,920	0.0076870033%
Clementon Borough	50590	Camden	109,854	0.0133255606%	101,323	0.0134473453%
Clementon Housing Authority	31350	Camden	20,497	0.0024863366%	21,247	0.0028198508%
Collingswood Boro Housing Auth	32530	Camden	59,398	0.0072051236%	13,079	0.0017358135%
Collingswood Borough	20860	Camden	277,014	0.0336024802%	254,100	0.0337235419%
Collingswood Borough Bd Of Ed	20863	Camden	415,998	0.0504615815%	350,336	0.0464957527%
D.U.E. Season Charter School	44200	Camden	136,311	0.0165355877%	113,140	0.0150156691%
Delaware River Port Authority	44700	Camden	66,140	0.0080229448%	83,117	0.0110310887%
Eastern Camden Co Reg Sch Dist	57380	Camden	367,299	0.0445542729%	336,022	0.0445960330%
Eco Charter School	45500	Camden	31,054	0.0037669267%	35,581	0.0047222249%
Freedom Academy Charter School	45300	Camden	34,709	0.0042102871%	34,338	0.0045572569%
Gibbsboro Borough	51170	Camden	24,989	0.0030312272%	22,022	0.0029227070%
Gibbsboro Borough Bd Of Ed	51173	Camden	27,684	0.0033581374%	24,311	0.0032264975%
Gloucester City	21560	Camden	374,230	0.0453950203%	316,683	0.0420294074%
Gloucester City Bd Of Ed	21563	Camden	578,963	0.0702296372%	496,914	0.0659492329%
Gloucester Township	23020	Camden	828,350	0.1004808943%	887,649	0.1178066439%
Gloucester Twp Bd Of Ed	23023	Camden	1,125,326	0.1365048142%	1,095,022	0.1453286906%
Gloucester Twp Fire District 2	32350	Camden	9,866	0.0011967701%	8,863	0.0011762761%
Gloucester Twp Fire District 3	34120	Camden	1,516	0.0001838945%	1,849	0.0002453948%
Gloucester Twp Fire District 4	32470	Camden	13,066	0.0015849380%	15,824	0.0021001233%
Gloucester Twp Fire District 5	34810	Camden	2,786	0.0003379487%	2,984	0.0003960293%
Gloucester Twp Fire District 6	34820	Camden	15,508	0.0018811586%	13,828	0.0018352190%
Gloucester Twp Housing Auth	34180	Camden	13,841	0.0016789474%	20,941	0.0027792392%
Gloucester Twp M U A	30900	Camden	227,224	0.0275628306%	203,674	0.0270311242%
Haddon Heights Bd Of Ed	23003	Camden	205,072	0.0248757385%	198,503	0.0263448415%
Haddon Heights Borough	23000	Camden	117,941	0.0143065337%	101,858	0.0135183492%
Haddon Township	21220	Camden	592,735	0.0719002147%	232,122	0.0308066745%
Haddon Township Bd Of Ed	21223	Camden	368,745	0.0447296763%	315,746	0.0419050510%
Haddon Township Housing Auth	55510	Camden	22,832	0.0027695778%	21,416	0.0028422801%
Haddon Twp Fire District 1	30710	Camden	3,166	0.0003840436%	2,901	0.0003850138%
Haddonfield Bd Of Ed	20913	Camden	277,257	0.0336319567%	277,512	0.0368307263%
Haddonfield Borough	20910	Camden	378,885	0.0459596833%	352,704	0.0468100280%
Hi-Nella Borough	51490	Camden	29,798	0.0036145708%	27,030	0.0035873567%
Institute For Excellence Ch Sch	48400	Camden	46,570	0.0056490556%	66,837	0.0088704462%
Laurel Springs Borough	23180	Camden	35,200	0.0042698467%	36,419	0.0048334422%
Laurel Springs Borough Bd Of Ed	23183	Camden	13,468	0.0016337016%	13,041	0.0017307702%
Lawnside Borough	51730	Camden	88,678	0.0107568597%	86,945	0.0115391316%
Lawnside Borough Bd Of Ed	51733	Camden	51,188	0.0062092304%	33,750	0.0044792190%
Leap Academy Charter School	35300	Camden	230,013	0.0279011432%	217,968	0.0289281896%
Lindenwold Borough	51790	Camden	207,840	0.0252115037%	210,573	0.0279467429%
Lindenwold Borough Bd Of Ed	51793	Camden	366,140	0.0444136834%	343,854	0.0456354772%
Lindenwold Twp Fire District 1	46700	Camden	7,642	0.0009269934%	7,120	0.0009449493%
Magnolia Borough	51940	Camden	80,161	0.0097237266%	71,037	0.0094278601%
Magnolia Borough Bd Of Ed	51943	Camden	55,779	0.0067661300%	45,011	0.0059737518%
Merchantville Boro Bd Of Ed	20663	Camden	26,359	0.0031974116%	23,580	0.0031294810%
Merchantville Borough	20660	Camden	33,865	0.0041079079%	28,681	0.0038064735%
Mount Ephraim Bd Of Ed	52293	Camden	83,538	0.0101333651%	75,346	0.0099997402%
Mount Ephraim Borough	52290	Camden	70,434	0.0085438176%	66,097	0.0087722351%
Oaklyn Borough	52470	Camden	81,808	0.0099235118%	71,112	0.0094378139%
Oaklyn Borough Bd Of Ed	52473	Camden	31,162	0.0037800273%	35,007	0.0046460450%
Pennsauken Sewerage Authority	30310	Camden	175,831	0.0213287332%	153,803	0.0204123649%
Pennsauken Township	52630	Camden	879,252	0.1066554322%	775,417	0.1029114824%
Pennsauken Twp Bd Of Ed	52633	Camden	1,095,583	0.1328969151%	1,057,580	0.1403594782%
Pine Hill Boro Mun Util Auth	55980	Camden	58,505	0.0070968005%	52,408	0.0069554639%
Pine Hill Borough	23490	Camden	80,031	0.0097079573%	89,766	0.0119135280%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Pine Hill Borough Bd Of Ed	23493	Camden	\$ 370,787	0.0449773759%	\$ 343,029	0.0455259852%
Pine Hill Fire District 1	35230	Camden	15,728	0.0019078451%	13,751	0.0018249997%
Pine Valley Borough	52680	Camden	7,754	0.0009405793%	6,459	0.0008572230%
Runnemede Borough	23170	Camden	122,316	0.0148372319%	126,706	0.0168161161%
Runnemede Borough Bd Of Ed	23173	Camden	133,472	0.0161904822%	117,991	0.0156594822%
Somerdale Boro Bd Of Ed	22443	Camden	37,790	0.0045840200%	37,224	0.0049402799%
Somerdale Borough	22440	Camden	96,346	0.0116870070%	97,733	0.0129708891%
Sterling High School District	57260	Camden	407,971	0.0494878867%	349,159	0.0463395441%
Stratford Bd Of Ed	22793	Camden	142,609	0.0172988228%	135,898	0.0180360563%
Stratford Borough	22790	Camden	88,751	0.0107657148%	84,140	0.0111668588%
Tavistock Borough	53290	Camden	7,916	0.0009602303%	6,860	0.0009104427%
The Kingdom Ch Schl Leadership	50100	Camden	10,609	0.0012868978%	—	0.0000000000%
Voorhees Fire District	35170	Camden	93,243	0.0113106054%	72,772	0.0096581251%
Voorhees Township	53460	Camden	606,363	0.0735533247%	543,441	0.0721241847%
Voorhees Twp Bd Of Ed	53463	Camden	549,610	0.0666690461%	473,185	0.0627999770%
Waterford Township	53600	Camden	174,680	0.0211891140%	169,127	0.0224461293%
Waterford Twp Bd Of Ed	53603	Camden	129,619	0.0157231038%	119,748	0.0158926670%
Winslow Township	23400	Camden	702,582	0.0852249262%	586,641	0.0778575849%
Winslow Township Bd Of Ed	23403	Camden	547,702	0.0664376010%	485,567	0.0644432863%
Winslow Twp Fire District 1	34720	Camden	39,455	0.0047859886%	35,580	0.0047220922%
Woodlynne Bd Of Ed	20333	Camden	44,689	0.0054208857%	36,055	0.0047851330%
Woodlynne Borough	20330	Camden	56,225	0.0068202309%	51,794	0.0068739753%
Avalon Borough	23500	Cape May	482,905	0.0585775653%	442,128	0.0586781666%
Avalon Borough Bd Of Ed	23503	Cape May	33,303	0.0040397359%	27,274	0.0036197398%
Cape May City	23060	Cape May	379,982	0.0460927521%	329,006	0.0436648863%
Cape May City Bd Of Ed	23063	Cape May	15,294	0.0018551999%	29,790	0.0039536573%
Cape May City Housing Authority	55480	Cape May	11,607	0.0014079577%	8,758	0.0011623407%
Cape May Co Bd Social Services	10121	Cape May	390,378	0.0473538125%	367,958	0.0488345022%
Cape May Co Bridge Comm	55130	Cape May	135,701	0.0164608654%	121,912	0.0161798679%
Cape May Co Special Services	40500	Cape May	365,385	0.0443221000%	329,852	0.0437771654%
Cape May Co Technical Sch Dist	10123	Cape May	221,409	0.0268574568%	205,899	0.0273264209%
Cape May County	10120	Cape May	3,919,502	0.4754452418%	3,646,838	0.4839995829%
Cape May County Mun Util Auth	32200	Cape May	1,222,788	0.1483271947%	1,109,934	0.1473077754%
Cape May Point Borough	50490	Cape May	17,436	0.0021150297%	19,016	0.0038509338%
Charter Tech	35480	Cape May	36,129	0.0043825366%	40,707	0.0054025353%
Dennis Township	50730	Cape May	129,007	0.0156488667%	130,537	0.0173245572%
Dennis Twp Bd Of Ed	50733	Cape May	162,952	0.0197664788%	149,334	0.0198192499%
Greater Wildwood Tour.Imp & Da	35150	Cape May	82,635	0.0100238289%	77,650	0.0103055216%
Lower Cape May Reg School Dist	40240	Cape May	420,296	0.0509829395%	407,077	0.0540262820%
Lower Township	51880	Cape May	577,202	0.0700160236%	496,562	0.0659025163%
Lower Township Bd Of Ed	23803	Cape May	478,287	0.0580173906%	441,649	0.0586145948%
Lower Twp Municipal Util Auth	31630	Cape May	138,157	0.0167587842%	123,023	0.0163273172%
Middle Township	23190	Cape May	358,914	0.0435371518%	327,816	0.0435069524%
Middle Township Bd Of Ed	23193	Cape May	446,797	0.0541975760%	448,582	0.0595347259%
Middle Township Fire Dist #1	44600	Cape May	15,502	0.0018804308%	19,618	0.0026036539%
North Wildwood Bd Of Ed	20603	Cape May	79,661	0.0096630754%	68,658	0.0091121249%
North Wildwood City	20600	Cape May	333,310	0.0404313236%	303,759	0.0403141651%
Ocean City	20820	Cape May	1,355,417	0.1644154189%	1,181,316	0.1567814230%
Ocean City Bd Of Ed	20823	Cape May	412,835	0.0500779018%	396,889	0.0526741551%
Ocean City Housing Authority	31000	Cape May	98,245	0.0119173604%	18,042	0.0023944909%
Sea Isle City	23080	Cape May	616,976	0.0748407077%	547,466	0.0726583730%
Sea Isle City Bd Of Ed	23083	Cape May	—	0.0000000000%	12,079	0.0016030959%
Stone Harbor Bd Of Ed	22873	Cape May	13,209	0.0016022842%	14,200	0.0018845899%
Stone Harbor Borough	22870	Cape May	324,393	0.0393496695%	284,191	0.0377171471%
Upper Township	53370	Cape May	465,009	0.0564067365%	388,198	0.0515207065%
Upper Township Bd Of Ed	53373	Cape May	221,229	0.0268356223%	197,099	0.0261585060%
West Cape May Boro Bd Of Ed	23413	Cape May	5,687	0.0006898471%	8,694	0.0011538468%
West Cape May Borough	23410	Cape May	45,479	0.0055167147%	38,610	0.0051242265%
West Wildwood Borough	53710	Cape May	22,131	0.0026845448%	9,310	0.0012356008%
Wildwood City	20210	Cape May	614,170	0.0745003330%	590,869	0.0784187149%
Wildwood City Bd Of Ed	20213	Cape May	209,616	0.0254269368%	182,570	0.0242302520%
Wildwood City Housing Authority	31600	Cape May	28,424	0.0034479012%	22,269	0.0029554882%
Wildwood Crest Bd Of Ed	20513	Cape May	61,385	0.0074461516%	59,685	0.0079212499%
Wildwood Crest Borough	20510	Cape May	287,168	0.0348341854%	271,079	0.0359769540%
Woodbine Borough	53780	Cape May	26,738	0.0032433852%	26,683	0.0035413037%
Woodbine Borough Bd Of Ed	53783	Cape May	25,693	0.0031166242%	26,200	0.0034772011%
Woodbine Municipal Util Auth	31560	Cape May	8,664	0.0010509645%	8,157	0.0010825775%
Bridgeton Bd Of Ed	20793	Cumberland	1,280,929	0.1553798411%	1,089,726	0.1446258182%
Bridgeton City	20790	Cumberland	591,401	0.0717383972%	515,109	0.0683640296%
Bridgeton City Housing Auth	31190	Cumberland	83,651	0.0101470722%	67,959	0.0090193553%
Commercial Township	50630	Cumberland	54,660	0.0066303926%	56,233	0.0074631087%
Commercial Twp Bd Of Ed	50633	Cumberland	73,522	0.0089183996%	77,015	0.0102212459%

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Cumberland Co Improvement Auth	34190	Cumberland	\$ 193,460	0.0234671743%	\$ 193,113	0.0256294937%
Cumberland Co Bd Of Voc Ed	10143	Cumberland	152,913	0.0185487233%	153,922	0.0204281583%
Cumberland Co Bd Social Serv	10141	Cumberland	1,273,139	0.1544348950%	1,133,556	0.1504428305%
Cumberland Co Utilities Auth	32210	Cumberland	200,938	0.0243742741%	178,587	0.0237016378%
Cumberland County	10140	Cumberland	2,874,928	0.3487358440%	2,871,164	0.3810539921%
Cumberland County College	55600	Cumberland	727,432	0.0882392924%	661,593	0.0878050344%
Cumberland Regional School Dist	57590	Cumberland	210,144	0.0254909845%	172,790	0.0229322739%
Cumberland-Salem Conserv. Dist.	45000	Cumberland	7,517	0.0009118306%	6,888	0.0009141588%
Deerfield Township	50670	Cumberland	40,265	0.0048842436%	32,224	0.0042766919%
Deerfield Township Bd Of Ed	50673	Cumberland	36,453	0.0044218386%	32,529	0.0043171708%
Downe Township	50760	Cumberland	15,117	0.0018337293%	11,824	0.0015692529%
Downe Twp Bd Of Ed	50763	Cumberland	49,612	0.0060180577%	47,303	0.0062779406%
Fairfield Township (Cumberland)	50970	Cumberland	67,072	0.0081359987%	23,986	0.0031833643%
Fairfield Twp Bd Ed (Cumberland)	50973	Cumberland	77,468	0.0093970591%	73,583	0.0097657591%
Greenwich Township (Cumberland)	51230	Cumberland	2,700	0.0003275166%	3,913	0.0005193240%
Greenwich Twp Bd Ed (Cumberland)	51233	Cumberland	8,591	0.0010421094%	7,695	0.0010212619%
Hopewell Township (Cumberland)	51550	Cumberland	55,086	0.0066820674%	53,829	0.0071440556%
Hopewell Twp Bd Ed (Cumberland)	51553	Cumberland	36,743	0.0044570164%	32,982	0.0043772918%
Lawrence Township (Cumberland)	51740	Cumberland	38,319	0.0046481890%	38,588	0.0051213067%
Lawrence Twp Bd Ed (Cumberland)	51743	Cumberland	58,534	0.0071003183%	53,799	0.0071400741%
Maurice River Township	52060	Cumberland	67,223	0.0081543154%	53,169	0.0070564620%
Maurice River Township Bd Of Ed	52063	Cumberland	71,060	0.0086197529%	65,104	0.0086404466%
Millville Bd Of Ed	21143	Cumberland	1,503,650	0.1823964468%	1,327,428	0.1761730568%
Millville City	21140	Cumberland	707,697	0.0858453883%	625,585	0.0830261391%
Millville Housing Authority	31070	Cumberland	136,474	0.0165546322%	107,342	0.0142461725%
Millville Public Charter School	50200	Cumberland	7,242	0.0008784724%	—	0.0000000000%
Shiloh Borough	35220	Cumberland	2,302	0.0002792383%	2,109	0.0002799014%
Stow Creek Township	53230	Cumberland	7,870	0.0009546504%	7,063	0.0009373844%
Stow Creek Township Bd Of Ed	53233	Cumberland	17,267	0.0020945296%	15,469	0.0020530085%
Upper Deerfield Township	53380	Cumberland	117,844	0.0142947673%	106,302	0.0141081462%
Upper Deerfield Twp Bd Of Ed	53383	Cumberland	196,144	0.0237927501%	186,660	0.0247730670%
Vineland City	20300	Cumberland	2,837,737	0.3442244842%	2,553,604	0.3389081914%
Vineland City Bd Of Ed	20303	Cumberland	2,708,398	0.3285353451%	2,514,526	0.3337218530%
Vineland Housing Authority	55780	Cumberland	152,563	0.0185062675%	129,228	0.0171508299%
Vineland Public Charter School	48600	Cumberland	39,093	0.0047420771%	13,784	0.0018293794%
100 Legacy Academy Charter Schl	51700	Essex	14,544	0.0017642230%	—	0.0000000000%
Adelaide Sanford Charter School	47300	Essex	86,786	0.0105273555%	73,714	0.0097831451%
Belleville Bd Of Ed	20223	Essex	661,443	0.0802346643%	575,845	0.0764247657%
Belleville Township	20220	Essex	819,871	0.0994523707%	703,412	0.0933551517%
Bloomfield Parking Authority	45800	Essex	28,236	0.0034250963%	20,738	0.0027522976%
Bloomfield Township	20230	Essex	997,807	0.1210364455%	901,074	0.1195883777%
Bloomfield Twp Bd Of Ed	20233	Essex	903,763	0.1096286767%	825,949	0.1096179681%
Burch Cntr Schl Of Excellence	47600	Essex	41,236	0.0050020283%	32,484	0.0043111985%
Caldwell Borough	21320	Essex	186,280	0.0225962226%	164,505	0.0218327086%
Caldwell West Caldwell Bd Of Ed	40530	Essex	489,350	0.0593593597%	461,479	0.0612463848%
Cedar Grove Township	22180	Essex	371,081	0.0450130388%	326,588	0.0433439752%
Cedar Grove Twp Bd Of Ed	22183	Essex	299,270	0.0363021878%	251,427	0.0333687877%
Discovery Charter School	37700	Essex	4,768	0.0005783701%	4,369	0.0005798432%
East Orange City	20170	Essex	3,166,397	0.3840917513%	2,880,493	0.3822921146%
East Orange Community Chart Sch	35620	Essex	177,056	0.0214773287%	160,006	0.0212356121%
East Orange Housing Authority	30640	Essex	105,567	0.0128055370%	78,886	0.0104695605%
East Orange Parking Authority	31610	Essex	7,438	0.0009022477%	6,816	0.0009046032%
East Orange School District	20173	Essex	2,950,077	0.3578516027%	2,555,524	0.3391630092%
Englewood On The Palisades Char	37800	Essex	35,634	0.0043224919%	29,001	0.0038489431%
Essex Co Educational Serv Comm	32820	Essex	496,554	0.0602332226%	481,940	0.0639619196%
Essex Co Improvement Authority	32320	Essex	95,419	0.0115745596%	91,147	0.0120968110%
Essex Co Vocational School	60013	Essex	449,974	0.0545829540%	419,787	0.0557131227%
Essex County	60010	Essex	16,212,782	1.9666503700%	15,361,245	2.0387075522%
Essex County College	31160	Essex	2,330,244	0.2826643339%	2,088,932	0.2772380393%
Essex Fells Bd Of Ed	21683	Essex	32,233	0.0039099423%	27,247	0.0036161564%
Essex Fells Borough	21680	Essex	81,348	0.0098677127%	78,900	0.0104714186%
Fairfield Township (Essex)	21210	Essex	334,188	0.0405378271%	298,457	0.0396104964%
Fairfield Twp Bd Of Ed (Essex)	21213	Essex	122,991	0.0149191111%	105,942	0.0140603679%
Glen Ridge Bd Of Ed	20443	Essex	286,368	0.0347371434%	260,468	0.0345686875%
Glen Ridge Borough	20440	Essex	220,946	0.0268012937%	194,922	0.0258695798%
Gray Charter School	36800	Essex	62,333	0.0075611464%	65,219	0.0086557091%
Great Oaks Charter School	49700	Essex	55,252	0.0067022036%	38,341	0.0050885255%
Hudson-Essex Passaic	34090	Essex	35,590	0.0043171546%	24,676	0.0032749395%
Irvington Bd Of Ed	20253	Essex	1,414,760	0.1716138709%	1,295,182	0.1718934452%
Irvington Housing Auth	30360	Essex	186,435	0.0226150245%	218,822	0.0290415304%
Irvington Township	20250	Essex	1,160,455	0.1407660484%	1,040,269	0.1380620039%
Lady Liberty Academy Charter Sc	41200	Essex	89,870	0.0109014522%	75,654	0.0100406172%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Livingston Bd Of Ed	21433	Essex	\$ 1,039,901	0.1261425514%	\$ 998,774	0.1325548871%
Livingston Township	21430	Essex	1,305,535	0.1583646095%	1,219,121	0.1617988119%
Maplewood Township	20760	Essex	730,541	0.0886164218%	663,091	0.0880038454%
Maria L. Varisco-Rogers Charter	37300	Essex	149,838	0.0181757183%	106,673	0.0141573844%
Marion P. Thomas Charter Sch	38200	Essex	165,186	0.0200374685%	136,447	0.0181089182%
Millburn Township	21090	Essex	944,921	0.1146212435%	860,292	0.1141758886%
Millburn Twp Public Schools	21093	Essex	887,178	0.1076168755%	779,933	0.1035108350%
Montclair Bd Of Ed	20263	Essex	1,512,320	0.1834481391%	1,375,695	0.1825789372%
Montclair Parking Authority	43900	Essex	34,492	0.0041839645%	46,649	0.0061911433%
Montclair Public Library	20264	Essex	137,937	0.0167320977%	135,421	0.0179727500%
Montclair Township	20260	Essex	1,177,432	0.1428254003%	1,109,386	0.1472350462%
New Horizon Comm Charter School	38100	Essex	71,987	0.0087322003%	54,956	0.0072936284%
Newark Charter School	38600	Essex	26,127	0.0031692694%	25,953	0.0034441988%
Newark City	52360	Essex	9,467,702	1.1484555606%	8,801,892	1.1681659719%
Newark Educators' Comm Chtr Sch	48100	Essex	85,319	0.0103494047%	94,056	0.0124828865%
Newark Housing Authority	30070	Essex	2,559,938	0.3105267816%	2,282,542	0.3029334936%
Newark Legacy Charter School	49400	Essex	53,876	0.0065352914%	25,176	0.0033412983%
Newark Parking Authority	56320	Essex	170,451	0.0206761259%	132,950	0.0176448048%
Newark Public Schools	52363	Essex	11,822,643	1.4341157014%	11,246,368	1.4925909571%
North Caldwell Bd Of Ed	52413	Essex	124,942	0.0151557722%	117,735	0.0156250656%
North Caldwell Borough	52410	Essex	136,457	0.0165525700%	130,103	0.0172669578%
North Star Academy Charter Sch	35340	Essex	490,625	0.0595140203%	362,079	0.0480542555%
Nutley Bd Of Ed	20403	Essex	792,054	0.0960781001%	709,387	0.0941481393%
Nutley Township	20400	Essex	1,014,623	0.1230762677%	949,773	0.1260515920%
Orange City	20350	Essex	625,943	0.0759284269%	585,508	0.0777072159%
Orange City Bd Of Ed	20353	Essex	709,679	0.0860858098%	607,990	0.0806909729%
Orange City Housing Authority	30200	Essex	104,418	0.0126661605%	93,274	0.0123791013%
Orange City Library	20354	Essex	29,813	0.0036163903%	27,446	0.0036425672%
Peoples Preparatory Charter Sch	49800	Essex	43,579	0.0052862400%	9,754	0.0012945275%
Pride Academy Charter School	47700	Essex	29,949	0.0036328874%	23,181	0.0030765267%
Robert Treat Academy Charter Sc	35350	Essex	98,360	0.0119313101%	90,831	0.0120548722%
Roseland Bd Of Ed	52923	Essex	86,277	0.0104656125%	73,442	0.0097470459%
Roseland Borough	52920	Essex	217,147	0.0263404657%	210,113	0.0278856929%
Roseville Community Charter Sch	50000	Essex	23,544	0.0028559452%	20,261	0.0026889913%
South Orange Twp Parking Auth	32990	Essex	25,198	0.0030565794%	23,089	0.0030643166%
South Orange Village	20570	Essex	442,228	0.0536433451%	411,372	0.0545963041%
South Orange-Maplewood Bd Of Ed	40010	Essex	702,906	0.0852642282%	642,855	0.0853181720%
Team Academy Charter School	41600	Essex	668,883	0.0811371546%	497,300	0.0660004619%
University Heights Charter Schl	46800	Essex	77,204	0.0093650353%	28,062	0.0037243213%
Verona Bd Of Ed	22033	Essex	322,831	0.0391601951%	287,242	0.0381220685%
Verona Township	22030	Essex	567,215	0.0688045759%	514,005	0.0682175094%
Visions Academy Charter Hs	50300	Essex	49,243	0.0059732971%	23,483	0.0031166074%
West Caldwell Township	21520	Essex	377,512	0.0457931350%	351,999	0.0467164621%
West Essex Regional Sch Dist	40520	Essex	348,544	0.0422792453%	326,089	0.0432777491%
West Orange Public Library	20284	Essex	97,551	0.0118331765%	111,321	0.0147742558%
West Orange Township	20280	Essex	975,896	0.1183785873%	874,069	0.1160043389%
West Orange Township Bd Of Ed	20283	Essex	1,860,953	0.2257381803%	1,618,311	0.2147783502%
Clayton Borough	50580	Gloucester	133,908	0.0162433701%	115,940	0.0153872784%
Clayton Borough Bd Of Ed	50583	Gloucester	216,751	0.0262924299%	196,883	0.0261298390%
Clearview Regional Bd Of Ed	40250	Gloucester	462,374	0.0560871045%	424,678	0.0563622445%
Delsea Reg High Sch District	57390	Gloucester	475,438	0.0576717999%	412,074	0.0546894718%
Deptford Township	50740	Gloucester	407,507	0.0494316023%	367,328	0.0487508902%
Deptford Twp Bd Of Ed	50743	Gloucester	1,076,968	0.1306388697%	957,998	0.1271431943%
Deptford Twp Fire District	34110	Gloucester	30,659	0.0037190122%	27,222	0.0036128385%
Deptford Twp Mua	55560	Gloucester	163,169	0.0197928014%	147,325	0.0195526203%
East Greenwich Bd Of Education	50823	Gloucester	128,439	0.0155799669%	118,659	0.0157481376%
East Greenwich Township	50820	Gloucester	143,235	0.0173747581%	134,366	0.0178327329%
Ed Information & Resource Ctr	32680	Gloucester	275,396	0.0334062128%	188,159	0.0249720107%
Elk Township	50890	Gloucester	44,545	0.0054034182%	43,611	0.0057879472%
Elk Twp Bd Of Ed	50893	Gloucester	36,160	0.0043862970%	38,506	0.0051104239%
Franklin Township (Gloucester)	51080	Gloucester	171,238	0.0207715910%	185,461	0.0246139386%
Franklin Twp Bd Of Ed (Glocstr)	51083	Gloucester	249,577	0.0302743045%	202,570	0.0268846040%
Gateway Regional High School	57280	Gloucester	249,946	0.0303190651%	233,112	0.0309380649%
Glassboro Bd Of Ed	21593	Gloucester	577,802	0.0700888051%	495,947	0.0658208950%
Glassboro Borough	21590	Gloucester	672,156	0.0815341775%	585,992	0.0777714512%
Glassboro Borough Housing Auth	31010	Gloucester	17,173	0.0020831272%	15,736	0.0020884441%
Gloucester Co Bd Of Social Serv	10161	Gloucester	1,014,300	0.1230370870%	881,872	0.1170399344%
Gloucester Co Housing Authority	32450	Gloucester	259,422	0.0314685273%	236,378	0.0313715206%
Gloucester Co Improvement Auth	34310	Gloucester	981,124	0.1190127566%	865,204	0.1148277974%
Gloucester Co Soil Conserv Dist	34200	Gloucester	35,679	0.0043279505%	44,959	0.0059668505%
Gloucester Co Sp Serv Sch Dist	32810	Gloucester	1,235,992	0.1499288724%	1,141,959	0.1515580565%
Gloucester Co Util Authority	31390	Gloucester	394,306	0.0478302885%	351,442	0.0466425384%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Gloucester Co Vo-Tech Sch Dist	10163	Gloucester	\$ 338,933	0.0411134073%	\$ 300,149	0.0398350546%
Gloucester County	10160	Gloucester	6,270,286	0.7606011283%	5,564,151	0.7384607605%
Gloucester County College	31150	Gloucester	865,405	0.1049757570%	777,706	0.1032152730%
Greenwich Township (Gloucester)	22200	Gloucester	189,209	0.0229515175%	199,885	0.0265282573%
Greenwich Twp Bd Ed (Gloucester)	22203	Gloucester	132,701	0.0160969580%	123,860	0.0164384018%
Harrison Township (Gloucester)	51400	Gloucester	160,354	0.0194513350%	157,982	0.0209669917%
Harrison Township Fire Dist #1	46000	Gloucester	6,084	0.0007380042%	17,822	0.0023652930%
Harrison Twp Bd Ed (Gloucester)	51403	Gloucester	243,628	0.0295526762%	227,351	0.0301734788%
Kingsway Regional School Dist	57440	Gloucester	444,098	0.0538701807%	384,693	0.0510555313%
Logan Township	51850	Gloucester	156,671	0.0190045780%	132,700	0.0176116254%
Logan Township Bd Of Ed	51853	Gloucester	109,936	0.0133355074%	99,505	0.0132060647%
Logan Twp Mun Util Authority	32070	Gloucester	65,535	0.0079495568%	51,839	0.0068799476%
Mantua Township	23650	Gloucester	226,714	0.0275009663%	202,167	0.0268311888%
Mantua Township Bd Of Ed	23653	Gloucester	265,710	0.0322312771%	229,685	0.0304832417%
Mantua Twp Mun Util Authority	32960	Gloucester	70,902	0.0086005871%	65,140	0.0086452244%
Monroe Township (Gloucester)	52200	Gloucester	656,900	0.0796835872%	578,563	0.0767854922%
Monroe Twp Bd Of Ed (Gloucestr)	52203	Gloucester	582,938	0.0707118145%	525,430	0.0697338080%
Monroe Twp Mun Ut Auth (Gloucs)	55920	Gloucester	244,706	0.0296834402%	233,394	0.0309754913%
National Park Board Of Educ	26703	Gloucester	36,776	0.0044610193%	38,179	0.0050670252%
National Park Borough	52340	Gloucester	39,202	0.0047552991%	44,849	0.0059522516%
Newfield Borough	21820	Gloucester	28,632	0.0034731321%	17,922	0.0023785648%
Newfield Borough Bd Of Ed	21823	Gloucester	28,267	0.0034288567%	—	0.0000000000%
Paulsboro Boro Bd Of Ed	23293	Gloucester	231,840	0.0281227628%	218,280	0.0289695975%
Paulsboro Borough	23290	Gloucester	168,591	0.0204505033%	134,236	0.0178154796%
Pitman Bd Of Ed	22883	Gloucester	275,972	0.0334760830%	250,504	0.0332462894%
Pitman Borough	22880	Gloucester	188,934	0.0229181593%	174,163	0.0231144952%
South Harrison Township	53130	Gloucester	28,856	0.0035003038%	25,315	0.0033597460%
South Harrison Twp Bd Of Ed	53133	Gloucester	35,478	0.0043035687%	31,631	0.0041979904%
Swedesboro Borough	22270	Gloucester	60,104	0.0072907632%	52,429	0.0069582510%
Swedesboro Woolwich Bd Of Ed	57520	Gloucester	176,221	0.0213760411%	155,653	0.0206578924%
Washington Twp (Gloucester)	22800	Gloucester	520,555	0.0631446030%	441,799	0.0586345025%
Washington Twp Bd Of Ed (Glouc)	22803	Gloucester	1,687,775	0.2047312625%	1,583,100	0.2101052308%
Washington Twp Bd Of Fire Comm	34460	Gloucester	19,410	0.0023544808%	24,489	0.0032501213%
Washington Twp Mua (Gloucester)	55760	Gloucester	160,064	0.0194161573%	145,900	0.0193634977%
Wenonah Borough	23390	Gloucester	42,451	0.0051494108%	43,774	0.0058095802%
Wenonah Borough Bd Of Ed	23393	Gloucester	27,365	0.0033194419%	25,853	0.0034311481%
West Deptford Township	23660	Gloucester	658,133	0.0798331531%	620,394	0.0823372020%
West Deptford Twp Bd Of Ed	23663	Gloucester	498,502	0.0604695198%	452,789	0.0600930689%
Westville Board Of Ed	22893	Gloucester	45,178	0.0054802026%	44,920	0.0059616745%
Westville Borough	22890	Gloucester	161,391	0.0195771256%	159,450	0.0211618211%
Westville Fire District # 1	35130	Gloucester	11,126	0.0013496112%	11,231	0.0014905514%
Woodbury City	21730	Gloucester	334,008	0.0405159927%	301,649	0.0400341310%
Woodbury City Bd Of Ed	21733	Gloucester	307,197	0.0372637524%	271,934	0.0369094275%
Woodbury Heights Board Of Ed	53803	Gloucester	27,917	0.0033864008%	25,017	0.0033201962%
Woodbury Heights Borough	53800	Gloucester	85,914	0.0104215797%	89,786	0.0119161823%
Woolwich Township	53840	Gloucester	123,529	0.0149843718%	118,752	0.0157604803%
Bayonne Board Of Ed	21273	Hudson	1,649,237	0.2000565083%	1,502,478	0.1994052725%
Bayonne City	21270	Hudson	1,848,717	0.2242539234%	1,673,631	0.2221202877%
Bayonne Housing Authority	30290	Hudson	410,911	0.0498445159%	398,100	0.0528348761%
Bayonne Local Redevelop. Agency	41500	Hudson	49,654	0.0060231524%	61,354	0.0081427556%
Bayonne Municipal Util. Auth.	36400	Hudson	46,515	0.0056423840%	247,949	0.0329071959%
Dr Lena Edwards Acad Chrtr Schl	49900	Hudson	75,728	0.0091859928%	—	0.0000000000%
East Newark Borough	50840	Hudson	29,584	0.0035886120%	26,723	0.0035466124%
East Newark Borough Bd Of Ed	70013	Hudson	13,038	0.0015815415%	14,768	0.0019599735%
Elysian Charter Sch Of Hoboken	35330	Hudson	49,149	0.0059618947%	48,621	0.0064528624%
Ethical Comm Chrtr Schl - J.C.	48300	Hudson	41,134	0.0049896555%	37,892	0.0050289353%
Guttenberg Boro Bd Of Ed	70023	Hudson	104,177	0.0126369266%	95,159	0.0126292740%
Guttenberg Housing Authority	30970	Hudson	92,103	0.0111723206%	70,936	0.0094144556%
Guttenberg Town	51260	Hudson	189,887	0.0230337606%	141,697	0.0188056856%
Harrison Town (Hudson)	21160	Hudson	537,017	0.0651414842%	483,147	0.0641221097%
Harrison Town Bd Of Ed(Hudson)	21163	Hudson	341,380	0.0414102344%	274,343	0.0364101442%
Harrison Town Housing Authority	30120	Hudson	72,281	0.0087678632%	64,825	0.0086034183%
Hoboken Board Of Education	21123	Hudson	640,697	0.0777181234%	562,347	0.0746333436%
Hoboken Charter School	35490	Hudson	48,361	0.0058663084%	54,473	0.0072295258%
Hoboken City	21120	Hudson	1,448,337	0.1756868437%	1,331,582	0.1767243658%
Hoboken Dual Language Ch School	48900	Hudson	36,916	0.0044780017%	16,712	0.0022179765%
Hoboken Housing Authority	30220	Hudson	248,815	0.0301818720%	229,799	0.0304983715%
Hudson Co Community College	32260	Hudson	886,640	0.1075516148%	805,467	0.1068996462%
Hudson Co Economic Develop Corp	38400	Hudson	18,166	0.0022035805%	16,319	0.0021658185%
Hudson Co Improvement Auth	34430	Hudson	421,776	0.0511624671%	368,067	0.0488489685%
Hudson Co Schools Of Technology	60023	Hudson	1,279,149	0.1551639228%	1,180,406	0.1566606500%
Hudson County	60020	Hudson	10,803,507	1.3104919957%	9,652,846	1.2811025435%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Hudson Reg Health Commission	31650	Hudson	\$ 194,751	0.0236237757%	\$ 187,664	0.0249063155%
Jersey City	51640	Hudson	1,966,272	0.2385136343%	1,771,932	0.2351665604%
Jersey City Comm Charter School	35420	Hudson	168,929	0.0204915036%	164,709	0.0218597830%
Jersey City Golden Door Charter	35610	Hudson	67,224	0.0081544367%	70,476	0.0093534055%
Jersey City Housing Authority	30060	Hudson	1,123,726	0.1363107302%	1,103,948	0.1465133278%
Jersey City Incinerator Auth	31050	Hudson	799,598	0.0969932059%	758,786	0.1007042560%
Jersey City Redevel Agency	31250	Hudson	741,165	0.0899051391%	634,183	0.0841672450%
Jersey City Parking Auth	56060	Hudson	403,947	0.0489997656%	392,584	0.0521028058%
Jersey City Public Schools	70033	Hudson	8,846,808	1.0731395899%	8,052,391	1.0686939988%
Jersey City Redevel Agency	30800	Hudson	90,955	0.0110330654%	80,493	0.0106828377%
Kearny Municipal Util Auth	34970	Hudson	29,972	0.0036356774%	16,269	0.0021591826%
Kearny Town	20390	Hudson	772,758	0.0937374478%	765,394	0.1015812539%
Kearny Town Bd Of Ed	20393	Hudson	898,543	0.1089954780%	751,858	0.0997847885%
Learning Comm. Charter School	35390	Hudson	83,162	0.0100877553%	83,549	0.0110884227%
Liberty Academy Charter School	37600	Hudson	45,388	0.0055056761%	44,429	0.0058965102%
Mets Charter School	49600	Hudson	23,148	0.0028079094%	6,554	0.0008698311%
North Bergen Bd Of Ed	21443	Hudson	1,181,383	0.1433046663%	1,059,803	0.1406545094%
North Bergen Housing Authority	30490	Hudson	241,955	0.0293497372%	213,021	0.0282716356%
North Bergen M.U.A.	34710	Hudson	399,094	0.0484110847%	357,320	0.0474226524%
North Bergen Parking Authority	41800	Hudson	76,131	0.0092348777%	74,441	0.0098796308%
North Bergen Township	21440	Hudson	1,239,421	0.1503448186%	1,168,349	0.1550604739%
North Hudson Reg Fire & Rescue	36300	Hudson	119,641	0.0145127478%	119,289	0.0158317497%
North Hudson Sewerage Authority	34850	Hudson	29,741	0.0036076565%	27,324	0.0036263757%
Schomburg Charter School	39600	Hudson	—	0.0000000000%	15,049	0.0019972671%
Secaucus Housing Authority	48000	Hudson	57,390	0.0069615483%	49,052	0.0065100637%
Secaucus Municipal Util. Auth.	43800	Hudson	131,460	0.0159464216%	128,034	0.0169923651%
Secaucus Town	21650	Hudson	901,532	0.1093580510%	812,921	0.1078889232%
Secaucus Town Bd Of Ed	21653	Hudson	442,842	0.0537178248%	405,666	0.0538390175%
Soaring Heights Charter School	35400	Hudson	26,818	0.0032530894%	23,169	0.0030749340%
Union City	21290	Hudson	1,184,239	0.1436511061%	1,046,713	0.1389172361%
Union City Bd Of Ed	21293	Hudson	3,127,371	0.3793578014%	2,501,393	0.3319788728%
Union City Housing Authority	30400	Hudson	173,477	0.0210431872%	162,072	0.0215098067%
Union City Parking Authority	30660	Hudson	220,899	0.0267955925%	68,231	0.0090554545%
University Academy Charter Hs	41100	Hudson	42,827	0.0051950205%	37,242	0.0049426688%
Weehawken Township	21110	Hudson	696,164	0.0844464070%	617,479	0.0819503302%
Weehawken Twp Bd Of Ed	21113	Hudson	209,654	0.0254315463%	169,035	0.0224339193%
Weehawken Twp Housing Authority	31960	Hudson	36,007	0.0043677377%	32,796	0.0043526064%
West New York Bd Of Ed	21303	Hudson	1,702,393	0.2065044619%	1,507,817	0.2001138518%
West New York Housing Authority	30480	Hudson	173,219	0.0210118911%	147,671	0.0195985405%
West New York Parking Authority	56180	Hudson	52,025	0.0063107606%	43,395	0.0057592802%
West New York Town	21300	Hudson	730,262	0.0885825784%	747,183	0.0991643337%
Alexandria Township	50020	Hunterdon	63,678	0.0077242982%	61,582	0.0081730152%
Alexandria Twp Bd Of Ed	50023	Hunterdon	84,241	0.0102186407%	64,654	0.0085807236%
Bethlehem Township	50290	Hunterdon	57,276	0.0069477198%	55,191	0.0073248170%
Bethlehem Twp Bd Of Ed	50293	Hunterdon	74,879	0.0090830070%	49,041	0.0065086038%
Bloomsbury Borough	50320	Hunterdon	14,178	0.0017198263%	12,798	0.0016985198%
Bloomsbury Borough Bd Of Ed	50323	Hunterdon	21,955	0.0026631955%	19,989	0.0026528921%
Califon Boro Bd Of Ed	50463	Hunterdon	17,450	0.0021167280%	17,903	0.0023760432%
Califon Borough	50460	Hunterdon	16,868	0.0020461299%	15,149	0.0020105389%
Clinton Town	50600	Hunterdon	164,314	0.0199316927%	135,400	0.0179699629%
Clinton Town Bd Of Ed	50603	Hunterdon	70,897	0.0085999806%	56,822	0.0075412794%
Clinton Township	23260	Hunterdon	234,031	0.0283885364%	207,951	0.0275987574%
Clinton Twp Bd Of Ed	23263	Hunterdon	293,297	0.0355776482%	260,969	0.0346351791%
Clinton Twp Sew Authority	32930	Hunterdon	5,841	0.0007085277%	5,171	0.0006862827%
Delaware Township	23380	Hunterdon	95,964	0.0116406694%	89,005	0.0118125299%
Delaware Twp Bd Of Ed	23383	Hunterdon	99,773	0.0121027105%	93,333	0.0123869317%
Delaware Twp Mun Util Auth	55850	Hunterdon	805	0.0000976485%	1,955	0.0002594629%
Delaware Valley Reg H S Dist	40280	Hunterdon	323,972	0.0392986012%	285,081	0.0378352658%
East Amwell Township	50800	Hunterdon	53,845	0.0065315311%	49,032	0.0065074093%
East Amwell Township Bd Of Ed	50803	Hunterdon	77,205	0.0093651566%	76,404	0.0101401554%
Flemington Borough	22320	Hunterdon	108,348	0.0131428791%	90,842	0.0120563321%
Flemington Raritan Bd Of Ed	40270	Hunterdon	316,292	0.0383669983%	275,512	0.0365652911%
Franklin Township (Hunterdon)	51090	Hunterdon	48,431	0.0058747995%	47,797	0.0063435031%
Franklin Twp Bd Of Ed (Huntrdn)	51093	Hunterdon	65,842	0.0079867967%	59,449	0.0078899285%
Frenchtown Borough	51150	Hunterdon	57,534	0.0069790158%	50,360	0.0066836583%
Frenchtown Borough Bd Of Ed	51153	Hunterdon	22,451	0.0027233616%	19,992	0.0026532902%
Glen Gardner Borough	51180	Hunterdon	31,104	0.0037729918%	33,338	0.0044245393%
Hampton Borough	51330	Hunterdon	32,570	0.0039508212%	27,647	0.0036692435%
Hampton Borough Bd Of Ed	51333	Hunterdon	20,936	0.0025395883%	17,977	0.0023858643%
High Bridge Borough	51450	Hunterdon	62,748	0.0076114869%	66,221	0.0087886921%
High Bridge Borough Bd Of Ed	51453	Hunterdon	74,419	0.0090272079%	59,327	0.0078737370%
Holland Township	23250	Hunterdon	90,247	0.0109471833%	76,623	0.0101692206%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Holland Twp Bd Of Ed	23253	Hunterdon	\$ 129,046	0.0156535975%	\$ 120,445	0.0159851712%
Hunterdon Central High School	40290	Hunterdon	873,262	0.1059288304%	802,846	0.1065517934%
Hunterdon Co Board Social Ser.	10181	Hunterdon	175,669	0.0213090822%	169,936	0.0225534979%
Hunterdon Co Educ Srvc Comm	33030	Hunterdon	679,572	0.0824337566%	647,702	0.0859614542%
Hunterdon Co Soil Conserv Dist	32360	Hunterdon	31,950	0.0038756137%	29,215	0.0038773447%
Hunterdon County	10180	Hunterdon	2,264,982	0.2747478926%	2,161,610	0.2868836889%
Hunterdon County Vocational	35140	Hunterdon	65,383	0.0079311189%	70,000	0.0092902319%
Kingwood Township	22340	Hunterdon	90,031	0.0109209819%	81,312	0.0107915334%
Kingwood Township Bd Of Ed	22343	Hunterdon	61,763	0.0074920040%	51,507	0.0068358854%
Lambertville City	23700	Hunterdon	93,630	0.0113575495%	82,649	0.0109689768%
Lambertville City Bd Of Ed	51713	Hunterdon	34,396	0.0041723195%	27,620	0.0036656601%
Lambertville City Fire Dist #1	44300	Hunterdon	—	0.0000000000%	1,747	0.0002318576%
Lambertville Sewerage Auth	55190	Hunterdon	49,913	0.0060545698%	43,572	0.0057827712%
Lebanon Borough	51750	Hunterdon	18,181	0.0022054001%	16,359	0.0021711272%
Lebanon Borough Bd Of Ed	51753	Hunterdon	21,314	0.0025854407%	14,947	0.0019837300%
Lebanon Township	23510	Hunterdon	113,786	0.0138025219%	97,172	0.0128964345%
Lebanon Township Bd Of Ed	23513	Hunterdon	150,862	0.0182999320%	134,041	0.0177895997%
Milford Borough	22900	Hunterdon	34,088	0.0041349583%	28,713	0.0038107204%
Milford Borough Bd Of Ed	22903	Hunterdon	17,532	0.0021266748%	17,544	0.0023283976%
North Hunterdon Municipal Court	31040	Hunterdon	—	0.0000000000%	25,005	0.0033186036%
North Hunterdon-Voorhees	40260	Hunterdon	622,175	0.0754713592%	585,390	0.0776915552%
Raritan Township	52810	Hunterdon	390,027	0.0473112353%	397,904	0.0528088635%
Raritan Twp Mun Util Authority	31640	Hunterdon	212,741	0.0258060070%	191,365	0.0253975033%
Readington Township	23470	Hunterdon	384,139	0.0465970064%	331,735	0.0440270727%
Readington Twp Bd Of Ed	23473	Hunterdon	377,389	0.0457782148%	335,444	0.0445193222%
Readington-Lebanon Sew Auth	32550	Hunterdon	53,357	0.0064723355%	47,754	0.0063377962%
South Hunterdon Reg Bd Of Ed	40300	Hunterdon	134,220	0.0162812164%	119,685	0.0158843058%
Stockton Borough	53210	Hunterdon	14,620	0.0017734420%	11,531	0.0015303666%
Stockton Borough Bd Of Ed	53213	Hunterdon	2,525	0.0003062887%	2,247	0.0002982164%
Tewksbury Township	53310	Hunterdon	168,835	0.0204801011%	160,077	0.0212450351%
Tewksbury Twp Bd Of Ed	53313	Hunterdon	129,932	0.0157610715%	129,308	0.0171614473%
Union Township (Hunterdon)	23420	Hunterdon	46,415	0.0056302538%	41,353	0.0054882709%
Union Twp Of Ed (Hunterdon)	23423	Hunterdon	79,090	0.0095938117%	79,420	0.0105404317%
West Amwell Township	23560	Hunterdon	56,192	0.0068162279%	39,877	0.0052923797%
West Amwell Twp Bd Of Ed	23563	Hunterdon	44,626	0.0054132437%	41,409	0.0054957031%
East Windsor Mun Util Authority	55470	Mercer	191,173	0.0231897555%	162,593	0.0215789526%
East Windsor Reg School Dist	40310	Mercer	973,210	0.1180527689%	858,511	0.1139395185%
East Windsor Township	50860	Mercer	414,338	0.0502602194%	389,429	0.0516840818%
Emily Fisher Charter School	35530	Mercer	—	0.0000000000%	159,644	0.0211875684%
Ewing Lawrence Sewerage Auth	30320	Mercer	433,492	0.0525836468%	382,283	0.0507356819%
Ewing Township	21740	Mercer	831,343	0.1008439525%	737,415	0.0978679482%
Ewing Township Bd Of Ed	21743	Mercer	741,679	0.0899674886%	670,877	0.0890371846%
Foundation Academy Charter Schl	46900	Mercer	78,372	0.0095067165%	46,641	0.0061900815%
Hamilton Township (Mercer)	21070	Mercer	2,872,889	0.3484885083%	2,620,211	0.3477481125%
Hamilton Twp Bd Of Ed (Mercer)	21073	Mercer	2,306,826	0.2798236728%	2,057,609	0.2730809259%
Hamilton Twp Fire District 4	56020	Mercer	1,442	0.0001749181%	1,322	0.0001754527%
Hamilton Twp Fire District 5	56040	Mercer	1,580	0.0001916579%	2,348	0.0003116209%
Hamilton Twp Fire District 6	55330	Mercer	2,860	0.0003469250%	2,622	0.0003479855%
Hamilton Twp Fire District 7	30910	Mercer	13,793	0.0016731249%	12,536	0.0016637478%
Hamilton Twp Fire District 8	32940	Mercer	4,829	0.0005857696%	4,424	0.0005871427%
Hamilton Twp Fire District 9	31410	Mercer	11,329	0.0013742356%	10,301	0.0013671240%
Hightstown Boro Housing Auth	31180	Mercer	22,876	0.0027749151%	24,337	0.0032299482%
Hightstown Borough	51470	Mercer	204,791	0.0248416525%	189,679	0.0251737414%
Hopewell Borough	23600	Mercer	66,688	0.0080894186%	60,609	0.0080438810%
Hopewell Township (Mercer)	51560	Mercer	547,760	0.0664446365%	504,358	0.0669371827%
Hopewell Twp Fire District 1	35260	Mercer	13,262	0.0016087132%	11,990	0.0015912840%
Hopewell Valley Reg Sch Dist	40320	Mercer	893,953	0.1084386997%	779,328	0.1034305409%
International Charter School	35690	Mercer	20,665	0.0025067154%	21,290	0.0028255577%
Lawrence Township (Mercer)	21420	Mercer	702,330	0.0851943580%	698,824	0.0927462433%
Lawrence Twp Bd Of Ed (Mercer)	21423	Mercer	912,453	0.1106827952%	829,480	0.1100865939%
Mercer Co Bd Of Social Service	10171	Mercer	3,467,297	0.4205916620%	3,211,002	0.4261564754%
Mercer Co Community College	55500	Mercer	1,515,646	0.1838515911%	1,404,953	0.1864619887%
Mercer Co Improvement Authority	31370	Mercer	218,612	0.0265181738%	200,124	0.0265599768%
Mercer Co Soil Conservtn Dist	33060	Mercer	50,246	0.0060949635%	45,320	0.0060147616%
Mercer Co Special Ser Sch Dist	32670	Mercer	972,611	0.1179801087%	894,329	0.1186931975%
Mercer Co Vocational Schools	10173	Mercer	268,236	0.0325376872%	227,713	0.0302215226%
Mercer County	10170	Mercer	5,843,560	0.7088382139%	5,375,734	0.7134545087%
Mercer County	10178	Mercer	967,175	0.1173207085%	813,206	0.1079267477%
Ocean Grove Bd Of Fire Comm	31680	Mercer	1,873	0.0002271995%	1,671	0.0002217711%
Pace Charter School Of Hamilton	37400	Mercer	20,682	0.002508775%	11,687	0.0015510706%
Paul Robeson Chtr School	48200	Mercer	150,916	0.0183064823%	54,710	0.0072609798%
Pennington Borough	22910	Mercer	82,018	0.0099489853%	70,038	0.0092952752%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Princeton	51500	Mercer	\$ 1,190,584	0.1444207702%	\$ —	0.0000000000%
Princeton Borough	20020	Mercer	—	0.0000000000%	543,327	0.0721090548%
Princeton Charter School	35310	Mercer	24,676	0.0029932595%	21,873	0.0029029320%
Princeton Housing Authority	55520	Mercer	38,968	0.0047269143%	38,514	0.0051114856%
Princeton Joint Public Library	40110	Mercer	242,905	0.0294649745%	237,988	0.0315851959%
Princeton Regional School	40180	Mercer	989,595	0.1200403097%	852,830	0.1131855499%
Princeton Township	20140	Mercer	—	0.0000000000%	654,324	0.0868403102%
Robbinsville Township	53570	Mercer	401,123	0.0486572074%	347,191	0.0460783559%
Robbinsville Twp Bd Of Ed	53573	Mercer	277,928	0.0337133506%	241,474	0.0320478495%
Trenton City	21780	Mercer	3,522,236	0.4272558980%	3,202,204	0.4249888260%
Trenton City Bd Of Ed	21783	Mercer	2,563,843	0.3110004677%	2,112,359	0.2803472145%
Trenton Housing Authority	30130	Mercer	421,743	0.0511584642%	345,592	0.0458661404%
Trenton Parking Authority	30580	Mercer	29,321	0.0035567095%	36,531	0.0048483066%
Village Charter School	37100	Mercer	60,111	0.0072916123%	43,612	0.0057880799%
West Windsor Parking Authority	32110	Mercer	39,999	0.0048519772%	35,366	0.0046936906%
West Windsor Plainsboro Reg	40440	Mercer	1,284,774	0.1558462491%	1,214,546	0.1611916289%
West Windsor Township	53720	Mercer	698,964	0.0847860539%	655,094	0.0869425027%
Academy For Urban Leadership	49100	Middlesex	12,103	0.0014681237%	13,010	0.0017266560%
Carteret Bd Of Ed	21333	Middlesex	481,769	0.0584397657%	435,145	0.0577513996%
Carteret Borough	21330	Middlesex	555,736	0.0674121449%	557,928	0.0740468645%
Carteret Housing Authority	56140	Middlesex	119,862	0.0145395557%	103,642	0.0137551174%
Carteret Port Authority	45200	Middlesex	476	0.0000577400%	437	0.0000579976%
Carteret Redevelopment Agency	42000	Middlesex	4,038	0.0004898193%	3,700	0.0004910551%
Cranbury Township	50650	Middlesex	177,460	0.0215263349%	174,723	0.0231888170%
Cranbury Township Bd Of Ed	50653	Middlesex	103,469	0.0125510444%	105,130	0.0139526012%
Dunellen Board Of Education	50773	Middlesex	133,225	0.0161605205%	112,446	0.0149235631%
Dunellen Borough	50770	Middlesex	115,619	0.0140248693%	113,203	0.0150240303%
Dunellen Parking Authority	55700	Middlesex	13,657	0.0016566277%	11,664	0.0015480181%
East Brunswick Township	22410	Middlesex	1,415,354	0.1716859246%	1,284,631	0.1704931418%
East Brunswick Twp Bd Of Ed	22413	Middlesex	1,592,368	0.1931581586%	1,454,684	0.1930621676%
East Brunswick Twp Fire Dist #1	34960	Middlesex	20,940	0.0025400736%	19,833	0.0026321881%
East Brunswick Twp Fire Dist #2	34840	Middlesex	17,978	0.0021807757%	13,976	0.0018548612%
Edison Township	21450	Middlesex	2,169,212	0.2631307559%	2,018,621	0.2679065322%
Edison Twp Bd Of Ed	21453	Middlesex	2,362,477	0.2865742762%	2,039,756	0.2707115186%
Edison Twp Housing Authority	30600	Middlesex	63,587	0.0077132596%	53,809	0.0071414013%
Greater Brunswick Chart.School	35560	Middlesex	100,867	0.0122354154%	67,105	0.0089060145%
Hatikhah Internat'L Acad Chrtr	49200	Middlesex	33,622	0.0040784314%	28,727	0.0038125785%
Helmetta Borough	51440	Middlesex	39,825	0.0048308705%	40,446	0.0053678960%
Highland Park Bd Of Ed	23093	Middlesex	267,746	0.0324782489%	235,882	0.0312791491%
Highland Park Borough	23090	Middlesex	396,348	0.0480779881%	373,161	0.0495250319%
Highland Park Housing Authority	56400	Middlesex	16,026	0.0019439933%	25,357	0.0033653202%
Jamesburg Borough	51620	Middlesex	99,094	0.0120203462%	91,495	0.0121429967%
Jamesburg Borough Bd Of Ed	51623	Middlesex	80,721	0.0097916560%	74,193	0.0098467168%
Metuchen Boro Bd Of Ed	22783	Middlesex	344,972	0.0418459529%	301,637	0.0400325384%
Metuchen Borough	22780	Middlesex	329,418	0.0399592144%	306,507	0.0406788731%
Metuchen Parking Authority	56030	Middlesex	21,158	0.0025665175%	18,447	0.0024482415%
Middle Brook Reg Health Comm	31480	Middlesex	30,719	0.0037262903%	27,731	0.0036803917%
Middlesex Bd Of Ed	20963	Middlesex	348,870	0.0423187899%	306,014	0.0406134433%
Middlesex Borough	20960	Middlesex	265,022	0.0321478210%	237,763	0.0315553345%
Middlesex Co Bd Of Social Srv	10041	Middlesex	2,234,338	0.2710307000%	2,135,752	0.2834518772%
Middlesex Co Ed Serv Comm	32590	Middlesex	863,301	0.1047205366%	784,072	0.1040601532%
Middlesex Co Jt Health Ins Fund	35280	Middlesex	3,501	0.0004246799%	14,118	0.0018737071%
Middlesex Co Mosq Exterm Comm	10042	Middlesex	109,618	0.0132969333%	102,553	0.0136105879%
Middlesex Co Mun Jt Ins Fund	34490	Middlesex	52,936	0.0064212671%	55,983	0.0074299293%
Middlesex Co Utilities Auth	30560	Middlesex	1,515,507	0.1838347300%	1,345,088	0.1785168496%
Middlesex Co Vocational School	10043	Middlesex	588,623	0.0714014190%	537,500	0.0713357094%
Middlesex County	10040	Middlesex	8,339,451	1.0115959367%	7,822,631	1.0382008033%
Middlesex County College	30940	Middlesex	2,031,612	0.2464395371%	1,896,702	0.2517257352%
Middlesex County Improv Auth	35120	Middlesex	2,557,184	0.3101927146%	2,163,845	0.2871803128%
Milltown Borough	22230	Middlesex	279,940	0.0339574112%	236,243	0.0313536037%
Milltown Borough Bd Of Ed	22233	Middlesex	101,486	0.0123105016%	89,654	0.0118986636%
Monroe Township (Middlesex)	52210	Middlesex	1,614,906	0.1958920734%	1,501,945	0.1993345341%
Monroe Twp Bd Of Ed (Middlesex)	52213	Middlesex	1,323,750	0.1605741339%	1,150,506	0.1526923938%
Monroe Twp Fire District 1	35600	Middlesex	3,612	0.0004381445%	4,698	0.0006235073%
Monroe Twp Fire District 2	34510	Middlesex	7,711	0.0009353633%	7,065	0.0009376498%
Monroe Twp Fire District 3	34870	Middlesex	21,811	0.0026457280%	29,324	0.0038918109%
New Brunswick Bd Of Ed	20193	Middlesex	2,131,187	0.2585182298%	1,893,837	0.2513454993%
New Brunswick City	20190	Middlesex	1,517,802	0.1841131192%	1,334,911	0.1771661826%
New Brunswick Housing Authority	30250	Middlesex	144,234	0.0174959393%	122,274	0.0162279117%
New Brunswick Parking Authority	30430	Middlesex	393,344	0.0477135956%	350,799	0.0465572010%
North Brunswick Bd Of Ed	23333	Middlesex	943,417	0.1144388046%	874,371	0.1160444197%
North Brunswick Township	23330	Middlesex	853,152	0.1034894379%	784,008	0.1040516593%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Old Bridge Bd Of Ed	51933	Middlesex	\$ 1,468,193	0.1780954254%	\$ 1,287,953	0.1709340296%
Old Bridge Housing Authority	42600	Middlesex	3,354	0.0004068485%	3,073	0.0004078412%
Old Bridge Municipal Util Auth	34340	Middlesex	556,279	0.0674780122%	461,968	0.0613112837%
Old Bridge Township	51930	Middlesex	1,083,312	0.1314084125%	972,651	0.1290879053%
Old Bridge Twp Fire District 2	55740	Middlesex	20,957	0.0025421357%	14,622	0.0019405967%
Old Bridge Twp Fire District 3	34470	Middlesex	15,204	0.0018442826%	17,853	0.0023694073%
Perth Amboy Bd Of Ed	20203	Middlesex	2,933,124	0.3557951621%	2,551,849	0.3386752720%
Perth Amboy City	20200	Middlesex	1,144,810	0.1388682713%	1,078,624	0.1431523874%
Perth Amboy Housing Authority	30380	Middlesex	220,407	0.0267359117%	213,944	0.0283941340%
Perth Amboy Port Authority	34250	Middlesex	—	0.0000000000%	3,352	0.0004448694%
Piscataway Bd Of Ed Admn Bldg	22623	Middlesex	1,413,651	0.1714793465%	1,254,103	0.1664415389%
Piscataway Township	22620	Middlesex	1,114,117	0.1351451349%	1,019,485	0.1353036013%
Plainsboro Township	52720	Middlesex	601,721	0.0729902386%	543,254	0.0720993665%
Plainsboro Twp Fire District 1	34950	Middlesex	10,759	0.0013050932%	1,747	0.0002318576%
Sayreville Bd Of Ed_Selover Elm	21023	Middlesex	962,950	0.1168082056%	909,810	0.1207477986%
Sayreville Borough	21020	Middlesex	1,121,887	0.1360876550%	1,048,872	0.1392037734%
Sayreville Econ & Redev. Agency	42700	Middlesex	7,153	0.0008676765%	6,554	0.0008698311%
Sayreville Housing Authority	34330	Middlesex	6,908	0.0008379574%	19,718	0.0026169256%
South Amboy Bd Of Ed	23633	Middlesex	167,384	0.0203040913%	146,668	0.0194654248%
South Amboy City	23630	Middlesex	259,318	0.0314559118%	238,501	0.0316532801%
South Amboy Housing Authority	56380	Middlesex	33,795	0.0040994167%	44,347	0.0058856274%
South Brunswick Bd Of Ed	23033	Middlesex	1,848,669	0.2242481008%	1,610,168	0.2136976308%
South Brunswick Township	23030	Middlesex	1,649,800	0.2001248016%	1,508,666	0.2002265290%
South Plainfield Bd Of Ed	21833	Middlesex	506,796	0.0614756025%	459,587	0.0609952831%
South Plainfield Borough	21830	Middlesex	532,110	0.0645462530%	452,389	0.0600399818%
South River Boro Bd Of Ed	20493	Middlesex	198,706	0.0241035270%	193,572	0.0256904111%
South River Borough	20490	Middlesex	553,846	0.0671828833%	500,903	0.0664786434%
Spotswood Bd Of Ed	53163	Middlesex	280,512	0.0340267962%	268,983	0.0356987779%
Spotswood Borough	53160	Middlesex	211,364	0.0256389735%	197,235	0.0261765556%
Woodbridge Housing Authority	55350	Middlesex	193,838	0.0235130266%	163,969	0.0217615720%
Woodbridge Township	21960	Middlesex	3,881,277	0.4708084552%	3,346,623	0.4441557689%
Woodbridge Township Bd Of Ed	21963	Middlesex	1,663,505	0.2017872518%	1,472,255	0.1953941485%
Woodbridge Twp Fire Dist 5	34910	Middlesex	14,301	0.0017347465%	12,943	0.0017177639%
Woodbridge Twp Fire District 1	56050	Middlesex	6,627	0.0008038714%	5,954	0.0007902006%
Woodbridge Twp Fire District 11	34830	Middlesex	9,659	0.0011716605%	8,676	0.0011514579%
Woodbridge Twp Fire District 12	35360	Middlesex	5,161	0.0006260420%	4,654	0.0006176677%
Woodbridge Twp Fire District 2	56230	Middlesex	4,471	0.0005423433%	4,097	0.0005344040%
Woodbridge Twp Fire District 7	35800	Middlesex	29,439	0.0035710232%	20,139	0.0026727997%
Woodbridge Twp Fire District 8	36000	Middlesex	4,549	0.0005518049%	4,386	0.0005820994%
Woodbridge Twp Fire District 9	32090	Middlesex	27,630	0.0033515870%	25,315	0.0033597460%
Aberdeen Township	52050	Monmouth	407,816	0.0494690848%	353,631	0.0469330572%
Aberdeen Twp Fire Dist 2	34150	Monmouth	10,709	0.0012990281%	12,562	0.0016671985%
Aberdeen Twp Fire District 1	32620	Monmouth	12,428	0.0015075470%	7,825	0.0010385152%
Academy Charter High School	35540	Monmouth	30,215	0.0036651539%	24,269	0.0032209234%
Allenhurst Borough	21570	Monmouth	104,206	0.0126404443%	97,933	0.0129974326%
Allentown Borough	50050	Monmouth	27,856	0.0033790014%	26,631	0.0035344024%
Asbury Park Bd Of Ed	20163	Monmouth	870,380	0.1055792367%	753,127	0.0999532071%
Asbury Park City	20160	Monmouth	589,265	0.0714792952%	562,308	0.0746281676%
Asbury Pk Housing Authority	30230	Monmouth	147,111	0.0178449265%	150,943	0.0200327925%
Atl Highlands-Highlands Reg S A	34350	Monmouth	8,044	0.0009757570%	16,675	0.0022130660%
Atlantic Highlands	23100	Monmouth	239,497	0.0290515757%	225,780	0.0299649795%
Atlantic Highlands Bd Of Ed	23103	Monmouth	39,741	0.0048206811%	36,013	0.0047795589%
Avon By The Sea	20610	Monmouth	138,167	0.0167599972%	128,801	0.0170941595%
Avon By The Sea Boro Bd Of Ed	20613	Monmouth	17,025	0.0020651744%	20,338	0.0026992105%
Belmar Boro Bd Of Ed	21583	Monmouth	46,080	0.0055896174%	47,238	0.0062693139%
Belmar Borough	21580	Monmouth	303,462	0.0368106877%	268,011	0.0355697764%
Belmar Housing Authority	56290	Monmouth	3,695	0.0004482126%	8,632	0.0011456183%
Bradley Beach Bd Of Ed	20633	Monmouth	56,024	0.0067958491%	47,464	0.0062993081%
Bradley Beach Borough	20630	Monmouth	177,182	0.0214926128%	146,243	0.0194090198%
Brielle Boro Bd Of Ed	20853	Monmouth	99,676	0.0120909442%	80,583	0.0106947823%
Brielle Borough	20850	Monmouth	129,548	0.0157144913%	119,036	0.0157981721%
Brookdale Community College	31280	Monmouth	1,737,485	0.2107612079%	1,642,973	0.2180514316%
Colts Neck Township	23110	Monmouth	231,171	0.0280416114%	199,492	0.0264760992%
Colts Neck Twp Bd Of Ed	23113	Monmouth	265,659	0.0322250907%	263,456	0.0349652477%
Deal Boro Bd Of Ed	20293	Monmouth	9,099	0.0011037311%	7,803	0.0010355954%
Deal Borough	20290	Monmouth	175,602	0.0213009549%	154,839	0.0205498603%
Eatontown Bd Of Ed	21483	Monmouth	136,895	0.0166057005%	125,595	0.0166686668%
Eatontown Borough	21480	Monmouth	469,462	0.0569468963%	452,101	0.0600017592%
Eatontown Sewerage Authority	31110	Monmouth	38,947	0.0047243670%	27,833	0.0036939289%
Englishtown Borough	50940	Monmouth	43,105	0.0052287426%	40,479	0.0053722757%
Fair Haven Borough	21790	Monmouth	146,355	0.0177532218%	128,523	0.0170572640%
Fair Haven Borough Bd Of Ed	21793	Monmouth	147,069	0.0178398318%	142,939	0.0189705209%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Farmingdale Bd Of Ed	51003	Monmouth	\$ 16,010	0.0019420524%	\$ 12,170	0.0016151732%
Farmingdale Borough	51000	Monmouth	15,197	0.0018434335%	21,734	0.0028844843%
Freehold Boro Bd Of Ed	21693	Monmouth	275,412	0.0334081536%	233,947	0.0310488841%
Freehold Boro Housing Authority	31700	Monmouth	12,742	0.0015456360%	10,211	0.0013551794%
Freehold Borough	21690	Monmouth	311,473	0.0377824417%	274,259	0.0363989960%
Freehold Reg H S District	57130	Monmouth	2,147,451	0.2604910930%	1,868,770	0.2480186673%
Freehold Soil Con Dist	32240	Monmouth	119,852	0.0145383427%	111,501	0.0147981450%
Freehold Township	51130	Monmouth	783,156	0.0949987508%	739,532	0.0981489113%
Freehold Twp Bd Of Ed	51133	Monmouth	1,139,818	0.1382627295%	968,436	0.1285285006%
Hazlet Township	52820	Monmouth	319,042	0.0387005800%	272,723	0.0361951417%
Hazlet Twp Bd Of Ed	52823	Monmouth	510,303	0.0619010102%	460,891	0.0611683469%
Hazlet Twp Fire Dist	35290	Monmouth	14,167	0.0017184920%	11,207	0.0014873661%
Henry Hudson Reg Sch Dist	40430	Monmouth	47,461	0.0057571361%	46,358	0.0061525224%
Highlands Boro Bd Of Ed	21353	Monmouth	37,416	0.0045386529%	34,378	0.0045625656%
Highlands Borough	21350	Monmouth	101,130	0.0122673180%	98,943	0.0131314774%
Highlands Housing Auth	55950	Monmouth	19,241	0.0023339807%	20,650	0.0027406184%
Holmdel Township	23120	Monmouth	392,370	0.0475954470%	345,704	0.0458810048%
Holmdel Township Bd Of Ed	23123	Monmouth	785,866	0.0953274805%	705,443	0.0936247011%
Hope Academy Charter School	40600	Monmouth	28,635	0.0034734960%	25,612	0.0033991631%
Howell Township	22220	Monmouth	938,413	0.1138318071%	910,433	0.1208304817%
Howell Twp Bd Of Ed	22223	Monmouth	1,690,809	0.2050992942%	1,576,268	0.2091985042%
Howell Twp Fire District 1	35520	Monmouth	18,175	0.0022046722%	6,430	0.0008533742%
Howell Twp Fire District 2	46500	Monmouth	3,862	0.0004684701%	3,539	0.0004696876%
Howell Twp Fire District 3	34770	Monmouth	5,828	0.0007069507%	5,340	0.0007087120%
Howell Twp Fire District 4	38500	Monmouth	1,207	0.0001464121%	1,089	0.0001445295%
Interlaken Borough	23280	Monmouth	40,042	0.0048571932%	42,214	0.0056025407%
Keansburg Board Of Education	20923	Monmouth	307,726	0.0373279214%	276,443	0.0366888512%
Keansburg Boro Housing Auth	56300	Monmouth	25,410	0.0030822956%	26,103	0.0034643275%
Keansburg Borough	20920	Monmouth	258,734	0.0313850712%	236,355	0.0313684681%
Keypoint Borough	21610	Monmouth	176,699	0.0214340237%	169,179	0.0224530307%
Keypoint Borough Bd Of Ed	21613	Monmouth	181,452	0.0220105743%	171,279	0.0227317376%
Lake Como Borough	53100	Monmouth	72,557	0.0088013427%	66,024	0.0087625467%
Little Silver Bd Of Ed	23233	Monmouth	113,350	0.0137496341%	111,345	0.0147774410%
Little Silver Borough	23230	Monmouth	201,308	0.0244191560%	180,025	0.0238924857%
Loch Arbour Village	23450	Monmouth	26,097	0.0031656303%	12,588	0.0016706491%
Long Branch Bd Of Ed	21133	Monmouth	1,416,191	0.1717874547%	1,290,022	0.1712086223%
Long Branch City	21130	Monmouth	1,077,316	0.1306810830%	973,103	0.1291478936%
Long Branch City Housing Auth	30140	Monmouth	226,452	0.0274691851%	204,708	0.0271683542%
Long Branch Sewerage Authority	30340	Monmouth	154,550	0.0187472955%	133,653	0.0177381052%
Manalapan Englishtown Regional	57250	Monmouth	1,308,745	0.1587539904%	1,229,830	0.1632200846%
Manalapan Fire District 2	46200	Monmouth	10,366	0.0012574213%	9,551	0.0012675858%
Manalapan Township	51960	Monmouth	575,519	0.0698118715%	543,969	0.0721942595%
Manalapan Twp Fire District 1	44800	Monmouth	4,123	0.0005001301%	4,666	0.0006192603%
Manasquan Boro Fire District 1	44900	Monmouth	4,842	0.0005873465%	4,349	0.0005771888%
Manasquan Borough	20940	Monmouth	223,779	0.0271449436%	213,686	0.0283598928%
Manasquan Borough Bd Of Ed	20943	Monmouth	220,577	0.0267565331%	224,159	0.0297498442%
Marlboro Township	23360	Monmouth	844,947	0.1024941512%	777,213	0.1031498432%
Marlboro Township Bd Of Ed	23363	Monmouth	921,313	0.1117575350%	860,288	0.1141753577%
Marlboro Twp Fire District 3	46300	Monmouth	1,371	0.0001663057%	1,758	0.0002333175%
Matawan Aberdeen Public Lib	31420	Monmouth	55,654	0.0067509672%	49,010	0.0065044895%
Matawan Borough	20950	Monmouth	189,647	0.0230046480%	156,179	0.0207277019%
Matawan-Aberdeen Reg School	40400	Monmouth	488,070	0.0592040926%	397,948	0.0528147030%
Middletown Township	22350	Monmouth	1,338,907	0.1624127153%	1,175,472	0.1560058214%
Middletown Twp Bd Of Ed	22353	Monmouth	1,821,579	0.2209620171%	1,536,107	0.2038684327%
Middletown Twp Housing Auth	31980	Monmouth	43,987	0.0053357314%	51,569	0.0068441139%
Middletown Twp Sewerage Auth	55730	Monmouth	224,698	0.0272564206%	227,073	0.0301365833%
Millstone Township	52170	Monmouth	143,715	0.0174329833%	126,210	0.0167502882%
Millstone Township Bd Of Ed	23823	Monmouth	297,563	0.0360951245%	274,584	0.0364421292%
Millstone Township Fire Dist #1	43400	Monmouth	7,981	0.0009681149%	13,147	0.0017448383%
Mnmoth Co Baysshore Outfll Auth	31770	Monmouth	44,169	0.0053578084%	40,504	0.0053755936%
Monmouth Beach Bd Of Ed	21373	Monmouth	18,976	0.0023018355%	26,137	0.0034688399%
Monmouth Beach Borough	21370	Monmouth	96,475	0.0117026550%	103,445	0.0137289720%
Monmouth Co Div Of Social Servi	10081	Monmouth	2,247,777	0.2726608838%	2,085,811	0.2768238276%
Monmouth Co Health Department	32730	Monmouth	308,168	0.0373815371%	278,751	0.0369951634%
Monmouth Co Mosq Exterm Comm	10082	Monmouth	122,784	0.0148940015%	133,320	0.0176939103%
Monmouth Co Reg Hlth Comm 1	31130	Monmouth	120,823	0.0146561273%	110,710	0.0146931654%
Monmouth Co Vocational Schools	10083	Monmouth	417,709	0.0506691300%	381,527	0.0506353473%
Monmouth County/Hall Of Records	10080	Monmouth	11,283,533	1.3687203312%	10,444,175	1.3861258283%
Monmouth Regional School	40090	Monmouth	284,458	0.0345054557%	274,054	0.0363717888%
Neptune City Bd Of Ed	21813	Monmouth	61,862	0.0075040129%	51,747	0.0068677376%
Neptune City Borough	21810	Monmouth	136,596	0.0165694311%	123,105	0.0163382000%
Neptune City Housing Authority	32950	Monmouth	—	0.0000000000%	3,474	0.0004610609%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Neptune Fire District 1	45900	Monmouth	\$ 12,085	0.0014659403%	\$ 10,505	0.0013941984%
Neptune Township	21230	Monmouth	884,309	0.1072688587%	794,760	0.1054786389%
Neptune Twp Bd Of Ed	21233	Monmouth	793,774	0.0962867403%	700,029	0.0929061680%
Neptune Twp Housing Authority	30690	Monmouth	119,197	0.0144588895%	107,608	0.0142814754%
Neptune Twp Sewerage Authority	31970	Monmouth	180,218	0.0218608871%	171,830	0.0228048650%
Ocean Grove Sewerage Authority	45700	Monmouth	7,307	0.0008863571%	6,695	0.0008885443%
Ocean Township (Monmouth)	22000	Monmouth	707,501	0.0858216131%	642,363	0.0852528750%
Ocean Twp Bd Of Ed (Monmouth)	22003	Monmouth	852,645	0.1034279376%	750,592	0.0996167680%
Ocean Twp Fire District 1	34670	Monmouth	38,567	0.0046782720%	35,243	0.0046773663%
Ocean Twp Fire District 2	34260	Monmouth	19,560	0.0023726762%	17,656	0.0023432619%
Ocean Twp Sewerage Authority	55540	Monmouth	131,611	0.0159647383%	125,304	0.0166300460%
Oceanport Borough	21180	Monmouth	76,038	0.0092235966%	86,346	0.0114596338%
Oceanport Schools	21183	Monmouth	97,766	0.0118592565%	84,731	0.0112452949%
Red Bank Bd Of Ed	21723	Monmouth	302,708	0.0367192256%	252,504	0.0335117246%
Red Bank Boro Housing Auth	56120	Monmouth	33,143	0.0040203275%	32,570	0.0043226122%
Red Bank Borough	21720	Monmouth	535,353	0.0649396369%	424,083	0.0562832775%
Red Bank Charter School	35670	Monmouth	48,071	0.0058311306%	30,397	0.0040342169%
Red Bank Regional High School	40450	Monmouth	253,777	0.0307837749%	224,883	0.0298459318%
Roosevelt Borough	52910	Monmouth	20,809	0.0025241829%	30,742	0.0040800444%
Roosevelt Borough Bd Of Ed	52913	Monmouth	15,696	0.0019039634%	13,081	0.0017360789%
Rumson Boro Bd Of Ed	21203	Monmouth	135,813	0.0164744513%	125,921	0.0167119328%
Rumson Borough	21200	Monmouth	298,293	0.0361836753%	280,751	0.0372605986%
Rumson Fair Haven Regional H.S.	40070	Monmouth	133,081	0.0161430529%	120,641	0.0160111838%
Sea Bright Boro	23590	Monmouth	70,627	0.0085672290%	73,100	0.0097016565%
Sea Girt Bd Of Ed	21033	Monmouth	35,434	0.0042982314%	31,526	0.0041840550%
Sea Girt Borough	21030	Monmouth	140,268	0.0170148537%	158,514	0.0210375975%
Shore Regional H S District	57270	Monmouth	107,748	0.0130700977%	96,646	0.0128266251%
Shrewsbury Borough	22630	Monmouth	216,496	0.0262614978%	196,721	0.0261083388%
Shrewsbury Borough Bd Of Ed	22633	Monmouth	87,740	0.0106430780%	73,565	0.0097633702%
Shrewsbury Township	22090	Monmouth	13,149	0.0015950061%	16,367	0.0021721889%
Spring Lake Boro Bd Of Ed	21043	Monmouth	74,865	0.0090813088%	58,063	0.0077059819%
Spring Lake Borough	21040	Monmouth	305,078	0.0370067125%	252,519	0.0335137154%
Spring Lake Heights Bd Of Ed	21773	Monmouth	48,088	0.0058331928%	50,103	0.0066495499%
Spring Lake Heights Borough	21770	Monmouth	134,519	0.0163174859%	128,205	0.0170150598%
Tinton Falls Board Of Education	40100	Monmouth	238,268	0.0289024950%	209,077	0.0277481974%
Tinton Falls Borough	22130	Monmouth	612,733	0.0743260214%	574,106	0.0761939698%
Union Beach Boro Bd Of Ed	53363	Monmouth	146,749	0.0178010150%	135,694	0.0180089819%
Union Beach Borough	53360	Monmouth	138,475	0.0167973584%	107,717	0.0142959416%
Upper Freehold Regional	40390	Monmouth	449,292	0.0545002257%	424,576	0.0563487073%
Upper Freehold Township	23710	Monmouth	94,896	0.0115111184%	87,142	0.0115652770%
Wall Township	22380	Monmouth	1,002,748	0.1216358010%	875,041	0.1161333404%
Wall Township Bd Of Ed	22383	Monmouth	973,741	0.1181171805%	844,880	0.1121304449%
Wall Township Fire District 2	44000	Monmouth	6,493	0.0007876169%	7,396	0.0008915794%
Wall Township Fire District 3	39800	Monmouth	28,726	0.0034845345%	26,112	0.0034655219%
West Long Branch Bd Of Ed	53673	Monmouth	100,210	0.0121557197%	78,207	0.0103794453%
West Long Branch Borough	53670	Monmouth	139,036	0.0168654091%	133,323	0.0176943084%
Boonton Housing Authority	56480	Morris	32,652	0.0039607680%	29,661	0.0039365367%
Boonton Town	21150	Morris	367,417	0.0445685866%	315,056	0.0418134758%
Boonton Town Bd Of Ed	21153	Morris	264,564	0.0320922645%	271,662	0.0360543283%
Boonton Township	50330	Morris	53,303	0.0064657851%	48,164	0.0063922104%
Boonton Twp Bd Of Ed	50333	Morris	84,564	0.0102578214%	72,446	0.0096148592%
Butler Boro Bd Of Ed	20043	Morris	188,384	0.0228514430%	178,213	0.0236520014%
Butler Borough	20040	Morris	435,494	0.0528264943%	454,713	0.0603484175%
Chatham Borough	20640	Morris	275,499	0.0334187069%	255,315	0.0338847938%
Chatham Jnt Free Public Library	20644	Morris	84,211	0.0102150016%	88,107	0.0116933495%
Chatham Township	22400	Morris	307,453	0.0372948058%	272,407	0.0361532030%
Chatham School District	40540	Morris	579,208	0.0702593563%	526,549	0.0698823190%
Chester Boro/Twp Public Library	32410	Morris	36,513	0.0044291168%	40,693	0.0054006773%
Chester Borough	50540	Morris	89,473	0.0108532952%	85,160	0.0113022307%
Chester Township	22670	Morris	207,431	0.0251618910%	169,441	0.0224878027%
Chester Twp Bd Of Ed	57420	Morris	206,030	0.0249919462%	188,455	0.0250112951%
Denville Township	21060	Morris	612,033	0.0742411096%	546,963	0.0725916160%
Denville Twp Bd Of Ed	21063	Morris	395,073	0.0479233275%	348,253	0.0462193020%
Dover Bd Of Ed	20243	Morris	383,457	0.0465142781%	354,182	0.0470061846%
Dover Town	20240	Morris	417,811	0.0506815029%	372,841	0.0494825623%
Dover Town Housing Authority	31870	Morris	11,498	0.0013947357%	10,127	0.0013440311%
East Hanover Township	50830	Morris	578,951	0.0702281816%	522,994	0.0694105079%
East Hanover Twp Bd Of Ed	50833	Morris	192,605	0.0233634607%	172,320	0.0228698966%
Florham Park Bd Of Ed	21343	Morris	204,276	0.0247791817%	194,902	0.0258669255%
Florham Park Borough	21340	Morris	528,459	0.0641033777%	494,294	0.0656015128%
Hanover Park Reg H S Dist	57050	Morris	474,218	0.0575238109%	424,976	0.0564017943%
Hanover Sewerage Authority	30720	Morris	187,352	0.0227262588%	173,004	0.0229606755%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Hanover Township	22210	Morris	\$ 600,608	0.0728552290%	\$ 538,868	0.0715172671%
Hanover Township Bd Of Ed	22213	Morris	426,684	0.0517578196%	384,206	0.0509908978%
Hanover Twp Fire District 2	32970	Morris	8,980	0.0010892961%	7,756	0.0010293577%
Hanover Twp Fire District 3	34100	Morris	12,584	0.0015264702%	11,699	0.0015526632%
Harding Township	21410	Morris	133,550	0.0161999438%	123,673	0.0164135836%
Harding Township Bd Of Ed	21413	Morris	64,241	0.0077925915%	58,984	0.0078282149%
Jefferson Township	22520	Morris	652,055	0.0790958768%	577,498	0.0766441479%
Jefferson Township Bd Of Ed	22523	Morris	701,548	0.0850994995%	654,162	0.0868188099%
Kinnelon Borough	22510	Morris	227,896	0.0276443458%	243,496	0.0323162045%
Kinnelon Borough Bd Of Ed	22513	Morris	335,040	0.0406411768%	306,487	0.0406762187%
Lincoln Park Boro Bd Of Ed	22763	Morris	130,356	0.0158125037%	120,535	0.0159971158%
Lincoln Park Borough	22760	Morris	281,240	0.0341151044%	271,481	0.0360303065%
Long Hill Township	20770	Morris	261,808	0.0317579549%	229,143	0.0304113088%
Long Hill Twp Bd Of Ed	20773	Morris	126,449	0.0153385750%	113,291	0.0150357095%
Madison Boro Bd Of Ed	20473	Morris	388,554	0.0471325568%	342,346	0.0454353391%
Madison Boro Housing Authority	32870	Morris	80,064	0.0097119603%	72,056	0.0095630993%
Madison Borough	20470	Morris	777,331	0.0942921640%	701,349	0.0930813553%
Madison-Chatham Joint Meeting	30090	Morris	47,862	0.0058057784%	48,071	0.0063798677%
Mendham Boro Bd Of Ed	21883	Morris	74,738	0.0090659034%	79,770	0.0105868829%
Mendham Borough	21880	Morris	161,272	0.0195626906%	158,973	0.0210985148%
Mendham Township	22120	Morris	157,929	0.0191571765%	151,330	0.0200841542%
Mendham Township Bd Of Ed	22123	Morris	208,263	0.0252628146%	205,581	0.0272842167%
Mine Hill Township	23320	Morris	53,394	0.0064768236%	46,942	0.0062300295%
Mine Hill Twp Bd Of Ed	23323	Morris	44,113	0.0053510155%	39,009	0.0051771808%
Montville Township	23580	Morris	570,378	0.0691882556%	526,366	0.0698580317%
Montville Twp Bd Of Ed	23583	Morris	499,892	0.0606381303%	409,814	0.0543895301%
Montville Twp Fd #1	49300	Morris	5,039	0.0006112431%	3,393	0.0004503108%
Montville Twp Fire District 3	45600	Morris	11,226	0.0013617414%	9,623	0.0012771415%
Morris Co Educ Services Comm	31990	Morris	215,591	0.0261517191%	251,319	0.0333544542%
Morris Co Soil Conser Dist	32430	Morris	35,490	0.0043050244%	30,890	0.0040996466%
Morris Co Vocational Sch Dist	10063	Morris	288,151	0.0349534257%	301,757	0.0400484645%
Morris County	10060	Morris	8,972,613	1.0884000461%	8,411,228	1.1163179838%
Morris County College	31020	Morris	1,125,901	0.1365745631%	1,064,169	0.1412339545%
Morris County Housing Authority	34600	Morris	142,135	0.0172413254%	138,634	0.0183991716%
Morris Hills Regional District	40030	Morris	793,820	0.0962923203%	682,495	0.0905790976%
Morris Plains Bd Of Ed	21493	Morris	109,743	0.0133120961%	90,855	0.0120580574%
Morris Plains Borough	21490	Morris	215,358	0.0261234556%	202,006	0.0268097513%
Morris School District	40470	Morris	1,287,855	0.1562199820%	1,229,850	0.1632227390%
Morris Township	21100	Morris	828,018	0.1004406219%	729,783	0.0968550475%
Morristown Housing Authority	30450	Morris	100,862	0.0122348089%	104,060	0.0138105933%
Morristown Parking Authority	55220	Morris	100,847	0.0122329894%	79,462	0.0105460058%
Morristown Town	20270	Morris	675,248	0.0819092448%	600,251	0.0796638714%
Morristown/Morris Joint Library	31140	Morris	168,536	0.0204438317%	167,550	0.0222368337%
Mount Arlington Bd Of Ed	22813	Morris	69,062	0.0083773906%	53,012	0.0070356254%
Mount Arlington Borough	22810	Morris	116,815	0.0141699471%	94,567	0.0125507052%
Mount Olive Township	22660	Morris	763,438	0.0926069089%	679,146	0.0901346264%
Mount Olive Twp Bd Of Ed	22663	Morris	1,122,897	0.1362101705%	1,009,976	0.1340415896%
Mountain Lakes Boro Bd Of Ed	20673	Morris	447,286	0.0542568929%	409,150	0.0543014056%
Mountain Lakes Borough	20670	Morris	110,053	0.0133496998%	98,392	0.0130583500%
Netcong Borough	52350	Morris	73,421	0.0089061481%	70,838	0.0094014493%
Netcong Borough Bd Of Ed	52353	Morris	30,264	0.0036710977%	16,254	0.0021571919%
Parsippany Troy Hills Bd Of Ed	20543	Morris	1,804,750	0.2189206180%	1,576,627	0.2092461498%
Parsippany Troy Hills Township	20540	Morris	1,936,784	0.2349366673%	1,795,187	0.2382529082%
Pequanock Township	22360	Morris	447,090	0.0542331177%	401,322	0.0532624922%
Pequanock Twp Bd Of Ed	22363	Morris	334,259	0.0405464396%	337,837	0.0448369155%
Pequanock, Linc Park&Fairfield	32340	Morris	232,360	0.0281858400%	205,183	0.0272313951%
Randolph Township	22650	Morris	736,037	0.0892831001%	673,019	0.0893214657%
Randolph Township Bd Of Ed	22653	Morris	1,157,701	0.1404319814%	1,015,693	0.1348003362%
Riverdale Borough	22820	Morris	157,162	0.0190641375%	143,035	0.0189832618%
Riverdale Borough Bd Of Ed	22823	Morris	43,333	0.0052563996%	37,356	0.0049577986%
Rockaway Borough	21000	Morris	152,233	0.0184662377%	145,954	0.0193706644%
Rockaway Borough Bd Of Ed	21003	Morris	92,856	0.0112636614%	90,518	0.0120133316%
Rockaway Township	21460	Morris	858,171	0.1040982550%	776,087	0.1030004032%
Rockaway Township Bd Of Ed	21463	Morris	642,563	0.0779444738%	604,552	0.0802346898%
Roxbury Township	22640	Morris	636,306	0.0771854843%	581,786	0.0772132410%
Roxbury Twp Bd Of Ed	22643	Morris	724,701	0.0879080154%	728,815	0.0967265768%
Southeast Morris Co Mua	32480	Morris	371,689	0.0450867907%	333,609	0.0442757854%
Victory Gardens Borough	53450	Morris	22,053	0.0026750832%	20,376	0.0027042538%
Washington Twp (Morris)	21630	Morris	442,547	0.0536820406%	403,852	0.0535982677%
Washington Twp Bd Ed (Morris)	21633	Morris	584,132	0.0708566496%	539,635	0.0716190615%
Washington Twp Mua (Morris)	32560	Morris	56,598	0.0068654767%	44,806	0.0059465447%
West Morris Reg H S Dist	40410	Morris	405,770	0.0492208999%	358,086	0.0475243141%

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Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Wharton Borough	20730	Morris	\$ 188,434	0.0228575081%	\$ 170,274	0.0225983564%
Wharton Borough Bd Of Ed	20733	Morris	58,284	0.0070699927%	46,139	0.0061234573%
Barnegat Light Borough	23050	Ocean	58,895	0.0071441085%	51,520	0.0068376107%
Barnegat Township	23040	Ocean	442,169	0.0536361883%	430,371	0.0571178057%
Barnegat Twp Bd Of Ed	23043	Ocean	623,281	0.0756055197%	578,481	0.0767746093%
Bay Head Bd Of Ed	50193	Ocean	30,671	0.0037204678%	25,495	0.0033836352%
Bay Head Borough	50190	Ocean	62,627	0.0075968093%	57,385	0.0076159994%
Beach Haven Borough	21840	Ocean	221,653	0.0268870546%	190,914	0.0253376477%
Beach Haven Borough Bd Of Ed	21843	Ocean	10,078	0.0012224862%	9,053	0.0012014924%
Beach Haven Sewerage Authority	55820	Ocean	18,311	0.0022211694%	16,404	0.0021770995%
Beachwood Borough	22160	Ocean	222,669	0.0270102979%	194,471	0.0258097242%
Beachwood Sewerage Authority	32520	Ocean	27,020	0.0032775925%	24,758	0.0032858223%
Berkeley Township Municipal Bld	50250	Ocean	828,915	0.1005494302%	785,816	0.1042916127%
Berkeley Twp Bd Of Ed	50253	Ocean	454,413	0.0551214156%	399,845	0.0530664683%
Berkeley Twp Housing Authority	55890	Ocean	34,901	0.0042335772%	31,359	0.0041618912%
Berkeley Twp Sewerage Authority	55450	Ocean	111,067	0.0134727005%	107,572	0.0142766975%
Berkeley_Township Muni Util Aut	34900	Ocean	44,929	0.0054499983%	39,785	0.0052801697%
Brick Township	22680	Ocean	1,755,635	0.2129628476%	1,506,198	0.1998989820%
Brick Township Fire Dist 2	45100	Ocean	3,052	0.0003702151%	2,796	0.00037170784%
Brick Twp Bd Of Ed	22683	Ocean	1,975,445	0.2396263417%	1,829,583	0.2428178627%
Brick Twp Fire District 1	39100	Ocean	715	0.0000867313%	2,622	0.0003479855%
Brick Twp Housing Authority	31240	Ocean	58,403	0.0070844277%	60,130	0.0079803092%
Brick Twp Joint Bd Of Fire Comm	34400	Ocean	48,360	0.0058661871%	46,679	0.0061951248%
Brick Twp Mun Utilities Auth	31510	Ocean	899,459	0.1091065910%	859,887	0.1141221379%
Central Regional H S Dist	57100	Ocean	494,145	0.0599410050%	440,206	0.0584230833%
Dover Municipal Utilities Auth	31120	Ocean	294,485	0.0357217555%	279,114	0.0370433399%
Dover Twp Parking Authority	32300	Ocean	40,905	0.0049618772%	31,139	0.0041326933%
Eagleswood Township	50780	Ocean	42,056	0.0051014963%	32,760	0.0043478285%
Eagleswood Twp Bd Of Ed	50783	Ocean	28,328	0.0034362561%	19,796	0.0026272776%
Harvey Cedars Borough	22700	Ocean	95,144	0.0115412014%	84,867	0.0112394553%
Island Heights Boro Bd Of Ed	51603	Ocean	14,971	0.0018160192%	13,156	0.0017460327%
Island Heights Borough	51600	Ocean	50,389	0.0061123097%	48,279	0.0064074730%
Jackson Bd Fire District 2	34070	Ocean	7,391	0.0008965465%	17,093	0.0022685419%
Jackson Township	22550	Ocean	757,906	0.0919358636%	713,036	0.0946324258%
Jackson Township Bd Of Ed	22553	Ocean	2,106,087	0.2554735380%	1,900,230	0.2521939629%
Jackson Township M.U.A.	55690	Ocean	252,053	0.0305746494%	222,274	0.0294996716%
Jackson Twp Fire District 3	32060	Ocean	12,583	0.0015263489%	10,618	0.0014091955%
Lacey Municipal Util Authority	32180	Ocean	144,997	0.0175884931%	132,222	0.0175481864%
Lacey Township	23520	Ocean	466,080	0.0565366514%	452,920	0.0601104549%
Lacey Township Bd Of Ed	23523	Ocean	889,866	0.1079429365%	766,692	0.1017535213%
Lakehurst Borough	22560	Ocean	106,314	0.0128961499%	87,124	0.0115628881%
Lakehurst Borough Bd Of Ed	22563	Ocean	80,940	0.0098182213%	69,868	0.0092727132%
Lakewood Housing Authority	30760	Ocean	104,831	0.0127162584%	91,626	0.0121603827%
Lakewood Township	20090	Ocean	1,201,020	0.1456866827%	1,063,871	0.1411944046%
Lakewood Twp Bd Of Ed	20093	Ocean	624,846	0.0757953581%	601,811	0.0798709109%
Lakewood Twp Fire District 1	34560	Ocean	8,820	0.0010698877%	21,933	0.0029108951%
Lakewood Twp Mun Utilits Auth	32220	Ocean	147,751	0.0179225600%	125,572	0.0166656143%
Lavallette Borough	20100	Ocean	239,166	0.0290114246%	214,201	0.0284282424%
Lavallette Borough Bd Of Ed	20103	Ocean	21,871	0.0026530061%	22,475	0.0029828280%
Little Egg Harbor Mun Util Auth	32230	Ocean	135,461	0.0164317528%	118,471	0.0157231867%
Little Egg Harbor Township	23680	Ocean	391,703	0.0475145382%	345,415	0.0458426494%
Little Egg Harbor Twp Bd Of Ed	23683	Ocean	364,608	0.0442278480%	323,211	0.0428957879%
Long Beach Island Bd Of Ed	40350	Ocean	75,679	0.0091800490%	74,614	0.0099025909%
Long Beach Township	20120	Ocean	518,751	0.0629257734%	454,586	0.0603315624%
Manchester Township	51970	Ocean	660,588	0.0801309507%	625,882	0.0830655562%
Manchester Township Bd Of Ed	51973	Ocean	848,064	0.1028722510%	730,143	0.0969028258%
Mantoloking Borough	20010	Ocean	64,385	0.0078100590%	54,250	0.0071999297%
Ocean Co Bd Of Health	32760	Ocean	1,168,259	0.1417126928%	1,003,959	0.1332430279%
Ocean Co Board Of Soc Serv	10021	Ocean	2,631,755	0.3192383605%	2,366,855	0.3141233125%
Ocean Co Mosquito Comm	10022	Ocean	115,245	0.0139795022%	103,415	0.0137249905%
Ocean Co Soil Consvr District	32310	Ocean	56,775	0.0068869473%	49,888	0.0066210156%
Ocean Co Utilities Authority	31660	Ocean	1,858,283	0.2254143027%	1,670,490	0.2217034218%
Ocean County	10020	Ocean	9,703,304	1.1770346632%	8,938,472	1.1862925415%
Ocean County College	31670	Ocean	1,125,921	0.1365769891%	1,064,223	0.1412411212%
Ocean County Vocational School	10023	Ocean	425,873	0.0516594433%	375,668	0.0498577549%
Ocean Gate Bd Of Ed	21753	Ocean	19,194	0.0023282795%	19,610	0.0026025921%
Ocean Gate Borough	21750	Ocean	28,641	0.0034742238%	34,849	0.0046250756%
Ocean Township (Ocean)	52490	Ocean	248,195	0.0301066645%	225,259	0.0298958336%
Ocean Twp Bd Of Ed (Ocean)	52493	Ocean	147,261	0.0178631218%	128,507	0.0170551405%
Pine Beach Borough	52660	Ocean	51,943	0.0063008138%	46,310	0.0061461520%
Pinelands Reg School District	40510	Ocean	414,543	0.0502850864%	376,738	0.0499997628%
Plumstead Fire District # 1	47500	Ocean	4,924	0.0005972933%	4,294	0.0005698894%

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			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Plumsted Municipal Utility Auth	51200	Ocean	\$ —	0.000000000%	\$ 34,477	0.0045757047%
Plumsted Township	52740	Ocean	59,351	0.0071994224%	55,815	0.0074076328%
Plumsted Twp Bd Of Ed	52743	Ocean	193,889	0.0235192130%	183,932	0.0244110134%
Point Pleasant Beach Bd Of Ed	20083	Ocean	174,446	0.0211607293%	163,766	0.0217346303%
Point Pleasant Beach Borough	20080	Ocean	303,783	0.0368496258%	284,915	0.0378132347%
Point Pleasant Boro Bd Of Ed	20993	Ocean	319,453	0.0387504353%	301,433	0.0400054640%
Point Pleasant Borough	20990	Ocean	460,330	0.0558391623%	408,107	0.0541629811%
Seaside Heights Bd Of Ed	20153	Ocean	52,978	0.0064263618%	52,052	0.0069082165%
Seaside Heights Borough	20150	Ocean	319,841	0.0387975007%	300,510	0.0398829656%
Seaside Park Bd Of Ed	21403	Ocean	5,964	0.0007234479%	6,286	0.0008342628%
Seaside Park Borough	21400	Ocean	171,114	0.0207565495%	157,427	0.0208933334%
Ship Bottom Borough	53030	Ocean	106,048	0.0128638835%	88,612	0.0117603719%
South Toms River Borough	53140	Ocean	48,495	0.0058825629%	49,670	0.0065920831%
South Toms River Sewerage Auth	34500	Ocean	6,608	0.0008015667%	3,316	0.0004400916%
Southern Regional H S District	40330	Ocean	826,694	0.1002800174%	724,129	0.0961046622%
Stafford Township	22920	Ocean	1,196,473	0.1451351204%	1,067,305	0.1416501569%
Stafford Township Bd Of Ed	22923	Ocean	651,169	0.0789884028%	582,478	0.0773050816%
Surf City Borough	22140	Ocean	97,152	0.0117847768%	89,045	0.0118178386%
Toms River Fire District # 2	32440	Ocean	21,945	0.0026619825%	19,210	0.0025495051%
Toms River School Dist	40340	Ocean	3,438,594	0.4171099175%	3,028,822	0.4019779833%
Toms River Township	22690	Ocean	2,384,831	0.2892858714%	2,091,238	0.2775440860%
Toms River Twp Fire District 1	32770	Ocean	147,569	0.0179004830%	135,683	0.0180075220%
Tuckerton Boro Bd Of Ed	53333	Ocean	47,549	0.0057678108%	38,319	0.0050856057%
Tuckerton Borough	53330	Ocean	105,493	0.0127965606%	99,463	0.0132004905%
Bloomingdale Bd Of Ed	22733	Passaic	131,151	0.0159083922%	129,346	0.0171664905%
Bloomingdale Borough	22730	Passaic	285,775	0.0346652110%	276,305	0.0366705362%
Classical Acad. Charter School	35900	Passaic	4,901	0.0005945034%	—	0.0000000000%
Clifton City	20800	Passaic	1,654,947	0.2007491453%	1,574,591	0.2089759367%
Clifton City Bd Of Ed	20803	Passaic	1,461,231	0.1772509176%	1,373,433	0.1822787300%
Community Ch School Of Paterson	48700	Passaic	85,915	0.0104217010%	69,905	0.0092776237%
Haledon Borough	51290	Passaic	179,178	0.0217347325%	163,948	0.0217587849%
Haledon Borough Bd Of Ed	51293	Passaic	126,264	0.0153161340%	116,337	0.0154399673%
Hawthorne Bd Of Ed	22113	Passaic	516,484	0.0626507807%	485,055	0.0643753349%
Hawthorne Borough	22110	Passaic	418,260	0.0507359677%	369,797	0.0490785699%
John P Holland Charter School	50700	Passaic	26,227	0.0031813997%	—	0.0000000000%
Lakeland Regional H S Dist	40370	Passaic	286,297	0.0347285309%	257,175	0.0341316485%
Little Falls Bd Of Ed	22933	Passaic	161,344	0.0195714244%	165,408	0.0219525526%
Little Falls Twp	22930	Passaic	259,852	0.0315206873%	232,548	0.0308632122%
Manchester Utilities Authority	47900	Passaic	1,073	0.0001301575%	983	0.0001304614%
North Haledon Boro Bd Of Ed	23133	Passaic	69,855	0.0084735835%	65,833	0.0087371977%
North Haledon Borough	23130	Passaic	228,541	0.0277225859%	202,669	0.0268977430%
Passaic Arts & Science Chtr Sch	51100	Passaic	58,231	0.0070635637%	—	0.0000000000%
Passaic Board Of Education	20833	Passaic	3,427,671	0.4157849307%	2,957,155	0.3924665111%
Passaic City	20830	Passaic	1,344,159	0.1630497958%	1,226,259	0.1627461501%
Passaic City Housing Authority	30460	Passaic	235,457	0.0288615138%	200,517	0.0266121348%
Passaic Co Bd Of Social Service	60031	Passaic	4,171,253	0.5059832579%	3,729,769	0.4950059861%
Passaic Co Manchester Reg High	57240	Passaic	164,481	0.0199519502%	162,674	0.0215897027%
Passaic Co Regional Hs Dist 1	40360	Passaic	217,827	0.0264229514%	209,003	0.0277383763%
Passaic Co Vocational School	30870	Passaic	903,997	0.1096570616%	854,725	0.1134370497%
Passaic Co. Ed Serv Commision	34890	Passaic	255,206	0.0309571161%	184,388	0.0244715326%
Passaic County	60030	Passaic	8,824,424	1.0704243556%	8,105,240	1.0757079912%
Passaic County Community Colleg	31550	Passaic	948,021	0.1149972812%	883,178	0.1172132635%
Passaic County Improvement Auth	47000	Passaic	10,855	0.0013167382%	9,945	0.0013198765%
Paterson Bd Of Ed	21913	Passaic	5,715,116	0.6932576405%	5,145,567	0.6829072971%
Paterson Chart Sch-Science/Tech	42400	Passaic	221,724	0.0268956671%	189,750	0.0251831644%
Paterson City	21910	Passaic	2,682,160	0.3253526111%	2,601,078	0.3452088267%
Paterson Housing Authority	30510	Passaic	373,829	0.0453463780%	329,354	0.0437110721%
Paterson Parking Authority	30770	Passaic	148,166	0.0179729006%	142,351	0.0188924829%
Pompton Lakes Bd Of Ed	21393	Passaic	390,770	0.0474013630%	331,456	0.0439900445%
Pompton Lakes Borough	21390	Passaic	260,550	0.0316053564%	235,549	0.0312614977%
Pompton Lakes Mun Util Auth	30920	Passaic	103,362	0.0125380651%	101,565	0.0134794629%
Prospect Park Bd Of Ed	52773	Passaic	120,668	0.0146373255%	101,507	0.0134717653%
Prospect Park Borough	52770	Passaic	51,615	0.0062610266%	56,075	0.0074421394%
Ringwood Boro Bd Of Ed	22723	Passaic	373,400	0.0452943393%	344,876	0.0457711146%
Ringwood Borough	22720	Passaic	331,057	0.0401580291%	279,413	0.0370830225%
Totowa Borough	21940	Passaic	433,929	0.0526366560%	389,000	0.0516271460%
Totowa Borough Bd Of Ed	21943	Passaic	173,124	0.0210003674%	194,487	0.0258118477%
Towaco Fire District 2	56430	Passaic	—	0.0000000000%	635	0.0000842757%
Wanaque Bd Of Ed	53513	Passaic	155,887	0.0189094769%	140,042	0.0185860380%
Wanaque Borough	53510	Passaic	229,031	0.0277820241%	220,200	0.0292244153%
Wanaque Valley Reg Sew Auth	34360	Passaic	79,973	0.0097009218%	76,332	0.0101305998%
Wayne Board Of Education	22453	Passaic	1,777,010	0.2155556877%	1,790,460	0.2376255521%

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			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Wayne Township	22450	Passaic	\$ 2,129,157	0.2582719858%	\$ 1,967,557	0.2611294407%
West Milford Township	22710	Passaic	798,775	0.0968933740%	708,664	0.0940521845%
West Milford Township Bd Of Ed	22713	Passaic	1,028,799	0.1247958514%	983,824	0.1305707590%
West Milford Twp Mun Util Auth	55660	Passaic	7,892	0.0009573190%	7,231	0.0009596810%
West Paterson Borough	23340	Passaic	276,434	0.0335321247%	243,880	0.0323671680%
Woodland Park Bd Of Ed	23343	Passaic	172,211	0.0208896183%	166,583	0.0221084958%
Alloway Township	50060	Salem	25,533	0.0030972158%	28,183	0.0037403801%
Alloway Twp Bd Of Ed	50063	Salem	52,092	0.0063188878%	53,162	0.0070555330%
Carneys Point Township	22940	Salem	143,095	0.0173577758%	139,812	0.0185555129%
Carneys Pt Twp Sewerage Auth	55720	Salem	37,277	0.0045217919%	27,548	0.0036561044%
Elmer Borough	50900	Salem	30,910	0.0037494591%	26,743	0.0035492667%
Elsinboro Township	50910	Salem	5,973	0.0007245396%	5,530	0.0007339283%
Elsinboro Township Bd Of Ed	50913	Salem	8,195	0.0009940737%	8,385	0.0011128371%
Lower Alloways Creek Bd Of Ed	23673	Salem	26,316	0.0031921956%	23,002	0.0030527702%
Lower Alloways Creek Township	23670	Salem	115,228	0.0139774401%	113,042	0.0150026628%
Mannington Township	51980	Salem	26,202	0.0031783671%	25,179	0.0033416964%
Mannington Township Bd Of Ed	51983	Salem	34,889	0.0042321216%	35,354	0.0046920980%
Oldmans Township	52510	Salem	20,542	0.0024917952%	18,724	0.0024850043%
Oldmans Twp Bd Of Ed	52513	Salem	45,356	0.0055017945%	42,919	0.0056961066%
Penns Grove Borough	52620	Salem	52,789	0.0064034357%	50,639	0.0067206865%
Penns Grove Carneys Point Reg	57490	Salem	494,567	0.0599921946%	453,857	0.0602348113%
Penns Grove Housing Authority	31570	Salem	38,695	0.0046937988%	33,429	0.0044366166%
Penns Grove Sewerage Authority	55230	Salem	33,400	0.0040515022%	30,004	0.0039820588%
Pennsville Sewerage Authority	30780	Salem	63,373	0.0076873009%	56,674	0.0075216372%
Pennsville Township	22530	Salem	373,835	0.0453471058%	351,793	0.0466891223%
Pennsville Twp Bd Of Ed	22533	Salem	249,555	0.0302716359%	227,832	0.0302373160%
Pilesgrove Township	52650	Salem	49,006	0.0059445484%	45,568	0.0060476755%
Pittsgrove Township	23460	Salem	94,224	0.0114296032%	88,249	0.0117121954%
Pittsgrove Twp Bd Of Ed	23463	Salem	354,622	0.0430165216%	330,166	0.0438188388%
Quinton Township	52780	Salem	18,387	0.0022303884%	14,978	0.0019878442%
Quinton Township Bd Of Ed	52783	Salem	41,525	0.0050370847%	38,307	0.0050840131%
Salem City	21760	Salem	212,515	0.0257785927%	195,503	0.0259466887%
Salem City Bd Of Ed	21763	Salem	311,464	0.0377813500%	263,310	0.0349458710%
Salem City Housing Authority	56160	Salem	10,848	0.0013158891%	27,927	0.0037064044%
Salem City Municipal Port Auth	34380	Salem	3,292	0.0003993277%	3,016	0.0004002763%
Salem Co Bd Of Social Services	10151	Salem	532,251	0.0645633566%	484,652	0.0643218497%
Salem Co Improvement Authority	32800	Salem	75,077	0.0091070249%	73,112	0.0097032491%
Salem Co Sp Services Sch Dist	34790	Salem	205,493	0.0249268068%	167,835	0.0222746582%
Salem Co Vocational Tech School	10153	Salem	153,418	0.0186099811%	154,303	0.0204787237%
Salem Community College	31860	Salem	166,285	0.0201707799%	185,174	0.0245758487%
Salem County	10150	Salem	1,488,907	0.1806080846%	1,415,345	0.1878411900%
Upper Pittsgrove Township	23140	Salem	47,858	0.0058052932%	31,515	0.0041825951%
Upper Pittsgrove Twp Bd Of Ed	23143	Salem	66,033	0.0080099655%	55,597	0.0073787003%
Woodstown Borough	53830	Salem	92,943	0.0112742147%	74,974	0.0099503693%
Woodstown-Pilesgrove Reg Sch	40380	Salem	290,824	0.0352776672%	257,132	0.0341259416%
Bedminster & Far Hills Pub Lib	34020	Somerset	43,705	0.0053015241%	41,230	0.0054719466%
Bedminster Township	23200	Somerset	180,992	0.0219547752%	163,367	0.0216816760%
Bedminster Twp Bd Of Ed	23203	Somerset	87,509	0.0106150571%	100,514	0.0133399767%
Bernards Township	22170	Somerset	851,381	0.1032746113%	758,774	0.1007026634%
Bernards Twp Bd Of Ed	22173	Somerset	902,921	0.1095265402%	820,931	0.1089519912%
Bernards Twp Sewerage Authority	30930	Somerset	86,160	0.0104514201%	75,592	0.0100323887%
Bernardsville Boro	21310	Somerset	363,723	0.0441204953%	312,258	0.0414421320%
Bound Brook Boro Bd Of Ed	22543	Somerset	263,524	0.0319661100%	233,734	0.0310206153%
Bound Brook Borough	22540	Somerset	147,544	0.0178974504%	143,038	0.0189836599%
Branchburg Township	22950	Somerset	490,433	0.0594907303%	422,027	0.0560104101%
Branchburg Twp Bd Of Ed	22953	Somerset	313,253	0.0379983601%	283,659	0.0376465414%
Bridgewater Twp	22830	Somerset	927,802	0.1125446667%	860,547	0.1142097316%
Bridgewater-Raritan Reg Sch Dis	40170	Somerset	1,210,560	0.1468439082%	1,085,625	0.1440815433%
Central Jersey Coll Prep Chtr	46600	Somerset	77,358	0.0093837158%	60,911	0.0080839617%
Far Hills Borough	50990	Somerset	16,333	0.0019812331%	22,845	0.0030319335%
Franklin Township (Somerset)	22330	Somerset	1,080,369	0.1310514194%	969,457	0.1286640053%
Franklin Twp Bd Of Ed (Somerset)	22333	Somerset	1,874,537	0.2273859529%	1,675,625	0.2223849266%
Franklin Twp Housing Authority	31030	Somerset	6,349	0.0007701493%	5,817	0.0007720183%
Franklin Twp Sewerage Auth	30790	Somerset	151,020	0.0183190978%	130,377	0.0173033224%
Green Brook Bd Of Ed	22843	Somerset	195,988	0.0237738269%	192,267	0.0255172146%
Green Brook Township	22840	Somerset	124,135	0.0150578811%	111,619	0.0148138057%
Hillsborough Township	22960	Somerset	767,505	0.0931002460%	654,602	0.0868772057%
Hillsborough Twp Bd Of Ed	22963	Somerset	1,093,973	0.1327016181%	1,011,448	0.1342369500%
Hillsborough Twp Mua	32050	Somerset	116,425	0.0141226391%	91,966	0.0122055067%
Manville Borough	21700	Somerset	280,825	0.0340647638%	280,816	0.0372692252%
Manville Borough Bd Of Ed	21703	Somerset	231,773	0.0281146355%	215,011	0.0285357437%
Millstone Borough	52160	Somerset	4,481	0.0005435563%	4,107	0.0005450712%

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			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Montgomery Township	22240	Somerset	\$ 699,708	0.0848763030%	\$ 628,305	0.0833871310%
Montgomery Twp Bd Of Ed	22243	Somerset	919,030	0.1114806015%	810,129	0.1075183757%
North Plainfield Bd Of Ed	21173	Somerset	616,178	0.0747439083%	543,998	0.0721981084%
North Plainfield Borough	21170	Somerset	288,267	0.0349674968%	247,645	0.0328668498%
Peapack & Gladstone Borough	22020	Somerset	119,612	0.0145092301%	110,367	0.0146476432%
Raritan Borough	22260	Somerset	155,421	0.0188529499%	149,874	0.0198909174%
Raritan Vall Community College	31170	Somerset	833,922	0.1011567916%	835,859	0.1109331995%
Rocky Hill Borough	52900	Somerset	10,831	0.0013138270%	9,924	0.0013170895%
Somerset Co Bd Of Social Srvs	10091	Somerset	898,686	0.1090128242%	849,531	0.1127477145%
Somerset Co Ed Cntl Srvc Comm	32830	Somerset	359,005	0.0435481903%	337,398	0.0447786524%
Somerset Co Pk Commission	10098	Somerset	1,020,349	0.1237708456%	893,652	0.1186033477%
Somerset Co Vocational School	10093	Somerset	244,214	0.0296237594%	220,070	0.0292071620%
Somerset County_Finance Office	10090	Somerset	6,742,966	0.8179383759%	6,276,782	0.8330394357%
Somerset Hills Bd Of Ed	21313	Somerset	381,319	0.0462549334%	339,413	0.0450460784%
Somerset Raritan Vall Sew Auth	30630	Somerset	398,049	0.0482843236%	352,110	0.0467311937%
Somerville Bd Of Ed	20713	Somerset	404,327	0.0490458605%	352,928	0.0468397567%
Somerville Borough	20710	Somerset	263,063	0.0319101895%	246,568	0.0327239129%
South Bound Brook Bd Of Ed	53113	Somerset	46,041	0.0055848866%	45,762	0.0060734228%
South Bound Brook Borough	53110	Somerset	74,095	0.0089879059%	83,829	0.0111255836%
Warren Township	53530	Somerset	405,609	0.0492013702%	364,864	0.0484238740%
Warren Township Bd Of Ed	23693	Somerset	480,782	0.0583200402%	441,937	0.0586528175%
Watchung Borough	22390	Somerset	172,309	0.0209015059%	157,326	0.0208799290%
Watchung Borough Bd Of Ed	22393	Somerset	128,198	0.0155507330%	120,693	0.0160180852%
Watchung Hills Regional H S	57210	Somerset	355,130	0.0430781433%	314,019	0.0416758477%
Andover Borough	50090	Sussex	12,664	0.0015361744%	11,526	0.0015297030%
Andover Regional Bd Of Ed	57080	Sussex	113,211	0.0137327730%	103,076	0.0136799992%
Andover Township	23640	Sussex	151,403	0.0183655566%	144,308	0.0191522113%
Branchville Borough	50380	Sussex	20,041	0.0024310226%	19,265	0.0025568045%
Byram Township	50450	Sussex	155,905	0.0189116603%	142,613	0.0189272549%
Byram Twp Bd Of Ed	50453	Sussex	131,595	0.0159627975%	116,237	0.0154266955%
Frankford Township	51050	Sussex	106,024	0.0128609722%	96,020	0.0127435438%
Frankford Township Bd Of Ed	51053	Sussex	102,692	0.0124567924%	99,827	0.0132487997%
Franklin Boro Bd Of Ed	21993	Sussex	87,415	0.0106036547%	81,440	0.0108085213%
Franklin Borough	21990	Sussex	123,805	0.0150178513%	105,890	0.0140534665%
Fredon Township	51120	Sussex	51,199	0.0062105647%	47,078	0.0062480791%
Fredon Township Bd Of Ed	51123	Sussex	55,823	0.0067714673%	60,876	0.0080793165%
Green Township	51210	Sussex	79,997	0.0097006792%	74,858	0.0099349740%
Green Township Bd Of Ed	51213	Sussex	75,969	0.0092152267%	63,248	0.0083941227%
Hamburg Borough	51300	Sussex	59,800	0.0072538872%	51,365	0.0068170395%
Hamburg Borough Bd Of Ed	51303	Sussex	40,679	0.0049344628%	51,212	0.0067967337%
Hampton Township	23610	Sussex	81,979	0.0099442545%	72,822	0.0096647610%
Hampton Township Bd Of Ed	23613	Sussex	53,934	0.0065423270%	52,123	0.0069176394%
Hardyston Township	51370	Sussex	249,690	0.0302831596%	221,398	0.0293834110%
Hardyston Township Bd Of Ed	51373	Sussex	90,056	0.0109240145%	101,364	0.0134527867%
High Point Reg High School	57340	Sussex	251,361	0.0304907081%	214,620	0.0284838511%
Hopatcong Board Of Education	51523	Sussex	442,884	0.0537229195%	408,621	0.0542311980%
Hopatcong Borough	51520	Sussex	391,752	0.0475204820%	346,549	0.0459931512%
Kittatinny Regional H S	57560	Sussex	184,756	0.0224113576%	158,568	0.0210447642%
Lafayette Board Of Education	51693	Sussex	39,368	0.0047754353%	40,340	0.0053538279%
Lafayette Township	51690	Sussex	51,945	0.0063010564%	46,821	0.0062139707%
Lenape Valley Reg H S Dist	57540	Sussex	124,366	0.0150859020%	119,134	0.0158111784%
Montague Bd Of Ed	52223	Sussex	44,173	0.0053582936%	40,538	0.0053801060%
Montague Township	52220	Sussex	42,584	0.0051655440%	44,444	0.0058985010%
Musconetcong Sewerage Authority	31400	Sussex	77,573	0.0094097959%	65,069	0.0086358014%
Newton Bd Of Ed	22063	Sussex	296,506	0.0359669078%	285,959	0.0379517919%
Newton Town	22060	Sussex	309,859	0.0375866595%	272,307	0.0361399312%
Newton Town Housing Authority	32250	Sussex	21,582	0.0026179497%	17,531	0.0023266722%
Ogdensburg Bd Of Ed	22013	Sussex	50,196	0.0060888984%	43,382	0.0057575549%
Ogdensburg Borough	22010	Sussex	31,917	0.0038716107%	33,651	0.0044660799%
Sandyston Township	52970	Sussex	27,891	0.0033832470%	29,731	0.0039458269%
Sandyston Walpack School Dist	57570	Sussex	33,627	0.0040790379%	31,446	0.0041734376%
Sparta Bd Of Ed	21933	Sussex	619,725	0.0751741682%	511,165	0.0678405914%
Sparta Township	21930	Sussex	590,724	0.0716562755%	533,094	0.0707509557%
Stanhope Borough	53190	Sussex	97,121	0.0117810164%	83,457	0.0110762126%
Stanhope Borough Bd Of Ed	53193	Sussex	43,033	0.0052200088%	34,305	0.0045528772%
Stillwater Township	53200	Sussex	45,868	0.0055639013%	49,373	0.0065526660%
Stillwater Township Bd Of Ed	53203	Sussex	47,839	0.0058029885%	50,214	0.0066642815%
Sussex Borough	53260	Sussex	15,809	0.0019176706%	11,528	0.0015299685%
Sussex Co Ed Serv Comm Bd Of Ed	32790	Sussex	53,681	0.0065116375%	55,690	0.0073910431%
Sussex Co Mun Utilities Auth	32750	Sussex	366,577	0.0444666926%	279,694	0.0371203161%
Sussex Co Soil Conservation	32510	Sussex	17,498	0.0021225505%	15,565	0.0020657494%
Sussex County	10050	Sussex	2,514,426	0.3050060639%	2,624,386	0.3483022085%

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As of and for the years ended June 30, 2014 and 2013

Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Sussex County Charter School	35460	Sussex	\$ 17,602	0.0021351659%	\$ 19,194	0.0025473816%
Sussex County Comm. College	34050	Sussex	342,592	0.0415572530%	336,517	0.0446617282%
Sussex County Vocational	10053	Sussex	227,936	0.0276491979%	204,152	0.0270945632%
Sussex-Wantage Reg Sch Dist	57550	Sussex	264,872	0.0321296257%	259,560	0.0344481800%
Unity Charter School	35580	Sussex	15,679	0.0019019013%	18,249	0.0024219635%
Vernon Township	53430	Sussex	445,121	0.0539942731%	397,811	0.0527965207%
Vernon Township Bd Of Ed	53433	Sussex	695,687	0.0843885458%	652,241	0.0865638594%
Walkkill Vall Reg H S	57580	Sussex	84,025	0.0101924394%	80,940	0.0107421625%
Wallpack Township	53500	Sussex	2,205	0.0002674719%	2,207	0.0002929077%
Wantage Township	53520	Sussex	154,302	0.0187172125%	135,661	0.0180046022%
Barack Obama Green Charter H.S.	49000	Union	15,527	0.0018834633%	22,376	0.0029696890%
Berkeley Heights Bd Of Ed	21243	Union	506,903	0.0614885818%	467,256	0.0620130944%
Berkeley Heights Township	21240	Union	315,396	0.0382583113%	315,060	0.041814067%
Central Jersey Arts Charter Sch	46100	Union	47,407	0.0057505858%	57,259	0.0075992770%
Clark Township	21540	Union	406,251	0.0492792464%	355,959	0.0472420238%
Clark Twp Bd Of Ed	21543	Union	270,885	0.0328590174%	265,771	0.0352724890%
Cranford Township	20750	Union	546,391	0.0662785734%	469,647	0.0623304222%
Cranford Twp Bd Of Ed	20753	Union	680,898	0.0825946037%	585,090	0.0776517399%
Elizabeth Bd Of Ed	21283	Union	7,953,792	0.9648145506%	6,915,027	0.9177457796%
Elizabeth City	21280	Union	3,635,403	0.4409833337%	3,226,562	0.4282215613%
Elizabeth City Housing Auth	30410	Union	377,624	0.0458067209%	323,161	0.0428891520%
Elizabeth City Parking Auth	30530	Union	119,092	0.0144461528%	112,412	0.0149190507%
Elizabeth Public Library	21284	Union	172,256	0.0208950769%	182,005	0.0241552666%
Fanwood Borough	22310	Union	181,173	0.0219767309%	164,134	0.0217834704%
Garwood Borough	20900	Union	137,669	0.0166995886%	126,721	0.0168181068%
Garwood Borough Bd Of Ed	20903	Union	54,090	0.0065612502%	47,848	0.0063502717%
Hillside Board Of Education	21083	Union	626,723	0.0760230428%	567,908	0.0753713861%
Hillside Public Library	21084	Union	44,269	0.0053699387%	41,442	0.0055000827%
Hillside Township	21080	Union	514,315	0.0623876757%	484,172	0.0642581453%
Kenilworth Borough	21640	Union	264,818	0.0321230753%	247,259	0.0328156208%
Kenilworth Borough Bd Of Ed	21643	Union	157,288	0.0190794216%	147,568	0.0195848706%
Linden City	20110	Union	1,949,700	0.2365034099%	1,748,690	0.2320819380%
Linden City Bd Of Ed	20113	Union	1,339,885	0.1625313491%	1,167,607	0.1549619975%
Linden City Housing Authority	31260	Union	156,773	0.0190169509%	149,428	0.0198317254%
Linden City Free Public Library	20114	Union	120,648	0.0146348994%	110,896	0.0147178508%
Linden Roselle Sewerage Auth	30270	Union	311,025	0.0377280982%	292,041	0.0387589803%
Mountainside Boro Bd Of Ed	21503	Union	99,933	0.0121221189%	95,357	0.012655521%
Mountainside Borough	21500	Union	183,068	0.0222065991%	168,601	0.0223763199%
New Providence Bd Of Ed	20973	Union	411,320	0.0498941286%	366,185	0.0485991939%
New Providence Borough	20970	Union	355,925	0.0431745787%	318,562	0.0422787837%
Plainfield Bd Of Ed	20133	Union	1,852,681	0.2247347663%	1,705,847	0.2263959179%
Plainfield City	20130	Union	1,311,276	0.1590610070%	1,150,826	0.1527348635%
Plainfield Housing Authority	30590	Union	165,788	0.0201104925%	145,849	0.0193567291%
Plainfield Mun. Utilities Auth.	35240	Union	602,821	0.0731236714%	612,399	0.0812761248%
Queen City Academy Charter Sch	39200	Union	29,604	0.0035910381%	26,265	0.0034858277%
Rahway City	20840	Union	760,670	0.0922711437%	676,787	0.0898215456%
Rahway City Bd Of Ed	20843	Union	562,984	0.0682913452%	525,909	0.0697973797%
Rahway City Housing Authority	56070	Union	109,234	0.0132503531%	98,677	0.0130961745%
Rahway City Redevelopment Ag	41000	Union	6,402	0.0007765784%	4,500	0.0005972292%
Rahway Parking Authority	34980	Union	13,492	0.0016366128%	12,362	0.0016406550%
Rahway Public Library	20844	Union	95,450	0.0115783200%	93,234	0.0123737926%
Rahway Valley Sewerage Auth	30050	Union	439,514	0.0533141302%	401,235	0.0532509458%
Roselle Boro Bd Of Ed	21013	Union	462,489	0.0561010543%	416,806	0.0553174915%
Roselle Borough	21010	Union	412,626	0.0500525496%	407,572	0.0540919772%
Roselle Borough Library	21014	Union	29,926	0.0036300975%	28,349	0.0037624112%
Roselle Park Boro Bd Of Ed	20693	Union	330,725	0.0401177567%	308,705	0.0409705864%
Roselle Park Borough	20690	Union	251,541	0.0305125426%	238,095	0.0315993967%
Scotch Plains Fanwood Bd Of Ed	40140	Union	953,637	0.1156785158%	849,103	0.1126909114%
Scotch Plains Township	22570	Union	493,761	0.0598944249%	453,450	0.0601807952%
Springfield Township (Union)	20310	Union	457,157	0.0554542695%	445,766	0.0591609932%
Springfield Twp Bd Ed (Union)	20313	Union	441,785	0.0535896081%	393,940	0.0522827709%
Summit Board Of Education	20363	Union	813,406	0.0986681503%	724,187	0.0961123598%
Summit City	20360	Union	1,074,137	0.1302954625%	1,020,821	0.1354809120%
Union Co Bd Of Social Services	10101	Union	3,398,583	0.4122564847%	3,122,002	0.4143446091%
Union Co Educ Serv Commission	31440	Union	424,815	0.0515311053%	364,136	0.0483272556%
Union Co Utilities Authority	34420	Union	88,804	0.0107721438%	103,855	0.0137833862%
Union Co Vocational Schools	10103	Union	122,132	0.0148149123%	144,516	0.0191798165%
Union County	10100	Union	9,228,669	1.1194602693%	9,352,891	1.2412932361%
Union County College	34040	Union	1,172,664	0.1422470301%	1,007,426	0.1337031598%
Union County Teams Charter Schl	45400	Union	39,430	0.0047829561%	34,097	0.0045252720%
Union Township (Union)	21250	Union	1,401,060	0.1699520272%	1,274,715	0.1691771141%
Union Township Library	21254	Union	142,687	0.0173082844%	127,057	0.0168627000%

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Employer Allocations

As of and for the years ended June 30, 2014 and 2013

Employer	Employer number	County	2014		2013	
			Employer contributions	Allocation percentage	Employer contributions	Allocation percentage
Union Twp Bd Of Ed (Union)	21253	Union	\$ 1,524,071	0.1848735643%	\$ 1,301,774	0.1727683196%
Westfield Town	20410	Union	825,839	0.1001763038%	784,967	0.1041789354%
Westfield Town Bd Of Ed	20413	Union	1,028,361	0.1247427210%	888,172	0.1178760552%
Winfield Township	22850	Union	14,566	0.0017668917%	11,596	0.0015389933%
Winfield Township Bd Of Ed	22853	Union	26,353	0.0031966838%	23,597	0.0031317372%
Allamuchy Bd Of Ed	50033	Warren	102,075	0.0123819488%	87,800	0.0116526052%
Allamuchy Township	50030	Warren	55,225	0.0066989285%	59,374	0.0078799747%
Alpha Bd Of Ed	50073	Warren	26,296	0.0031897695%	29,787	0.0039532591%
Alpha Borough	50070	Warren	44,698	0.0054219774%	43,995	0.0058389108%
Belvidere Town	50240	Warren	80,481	0.0097625434%	78,284	0.0103896645%
Belvidere Town Bd Of Ed	50243	Warren	111,922	0.0135764141%	104,151	0.0138226706%
Blairstown Township	23310	Warren	85,273	0.0103438248%	73,032	0.0096926317%
Blairstown Twp Bd Of Ed	23313	Warren	62,143	0.0075380989%	56,168	0.0074544821%
Franklin Township (Warren)	51110	Warren	51,948	0.0063014203%	46,925	0.0062277733%
Franklin Twp Bd Of Ed (Warren)	51113	Warren	55,459	0.0067273132%	54,487	0.0072313838%
Frelinghuysen Twp	51140	Warren	32,647	0.0039601615%	29,313	0.0038903510%
Frelinghuysen Twp Bd Of Ed	23813	Warren	7,593	0.0009210496%	9,941	0.0013193457%
Great Meadows Regional Bd Of Ed	35000	Warren	138,876	0.0168460007%	115,036	0.0152673017%
Greenwich Township (Warren)	51250	Warren	57,401	0.0069628826%	52,769	0.0070033750%
Greenwich Twp Bd Of Ed (Warren)	51253	Warren	99,257	0.0120401185%	88,403	0.0117326339%
Hackettstown Bd Of Ed	20383	Warren	293,409	0.0355912340%	244,893	0.0325016109%
Hackettstown Mun Util Authority	30980	Warren	141,739	0.0171932896%	126,819	0.0168311132%
Hackettstown Town	20380	Warren	174,013	0.0211082053%	152,639	0.0202578816%
Hardwick Township	51360	Warren	26,470	0.0032108762%	24,852	0.0032982978%
Harmony Township	51380	Warren	33,938	0.0041167630%	30,804	0.0040882329%
Harmony Township Bd Of Ed	51383	Warren	37,973	0.0046062184%	38,558	0.0051173252%
Hope Township	51530	Warren	46,960	0.0056963636%	41,206	0.0054687614%
Hope Twp Bd Of Ed	51533	Warren	35,853	0.0043490572%	33,843	0.0044915617%
Independence Twp	21550	Warren	67,272	0.0081602592%	63,989	0.0084924664%
Knowlton Township	51670	Warren	48,086	0.0058329502%	41,844	0.0055534352%
Knowlton Twp Bd Of Ed	51673	Warren	36,924	0.0044789721%	32,687	0.0043381402%
Liberty Township	51770	Warren	33,062	0.0040105020%	32,695	0.0043392019%
Lopatcong Township	23480	Warren	115,626	0.0140257185%	109,467	0.0145281974%
Lopatcong Township Bd Of Ed	23483	Warren	117,140	0.0142093704%	90,839	0.0120559340%
Mansfield Township (Warren)	52000	Warren	89,338	0.0108369193%	87,818	0.0116549941%
Mansfield Twp Bd Ed (Warren)	52003	Warren	63,796	0.0077386119%	58,617	0.0077795075%
North Warren Reg High School	57510	Warren	113,323	0.0137463589%	108,784	0.0144375139%
Oxford Township	52530	Warren	33,914	0.0041138517%	38,120	0.0050591949%
Oxford Twp Bd Of Ed	52533	Warren	64,717	0.0078503314%	48,074	0.0063802658%
Phillipsburg Housing Authority	30390	Warren	163,321	0.0198112394%	153,235	0.0203369813%
Phillipsburg Town	20740	Warren	369,477	0.0448184697%	346,227	0.0459504161%
Phillipsburg Town Bd Of Ed	20743	Warren	805,710	0.0977346065%	730,310	0.0969249896%
Pohatcong Township	52750	Warren	83,833	0.0101691493%	93,551	0.0124158641%
Pohatcong Twp Boe	52753	Warren	48,534	0.0058872937%	46,508	0.0061724301%
Ridge And Valley Charter School	42900	Warren	24,355	0.0029543215%	18,436	0.0024467817%
Warren Co Bd Of Chosen Frhldr	10110	Warren	3,339,241	0.4050581540%	3,114,044	0.4132884425%
Warren Co Mosq Exterm Comm	10112	Warren	33,324	0.0040422832%	40,218	0.0053376364%
Warren Co Municipal Util Auth	33010	Warren	34,109	0.0041375057%	29,940	0.0039735649%
Warren Co Pollution Control	34610	Warren	62,725	0.0076086969%	58,474	0.0077605289%
Warren Co Soil Conservatn Dist	32380	Warren	16,368	0.0019854787%	14,583	0.0019354207%
Warren Co Sp Services Sch Dist	34800	Warren	118,046	0.0143192704%	110,550	0.0146719306%
Warren Co Vocational School	10113	Warren	64,859	0.0078675564%	67,364	0.0089403883%
Warren County Community College	33090	Warren	211,132	0.0256108314%	201,490	0.0267412690%
Warren Hills Reg Schools	57310	Warren	322,304	0.0390962687%	274,054	0.0363717888%
Washington Boro Bd Of Ed	20723	Warren	77,649	0.0094190149%	64,859	0.0086079307%
Washington Borough	20720	Warren	79,775	0.0096769039%	85,194	0.0113067431%
Washington Twp (Warren)	53580	Warren	141,275	0.0171370053%	114,301	0.0151697543%
Washington Twp Bd Ed (Warren)	53583	Warren	113,649	0.0137859035%	112,810	0.0149718723%
White Township	53740	Warren	50,531	0.0061295347%	41,573	0.0055174687%
White Township Bd Of Ed	53743	Warren	38,682	0.0046922218%	31,121	0.0041303044%
Total Local Group			824,385,577	100.0000000000%	753,479,575	100.0000000000%
Total			\$ 995,949,507		\$ 1,055,782,792	

See accompanying notes to schedules of employer allocations and schedules of pension amounts by employer.

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
State Group:								
State Of New Jersey			\$ 16,589,502,233	17,274,085,567	—	380,955,487	—	380,955,487
New Jersey State Library	401		26,148,877	25,544,272	—	563,343	—	563,343
New Jersey City University	411		110,687,885	114,910,977	—	2,534,199	—	2,534,199
Kean University	412		125,476,933	125,387,718	—	2,765,249	—	2,765,249
Montclair State University	414		145,842,095	145,593,784	—	3,210,865	—	3,210,865
New Jersey Institute of Technology	32700 & 55530		86,836,560	91,665,033	—	2,021,542	891,447	2,912,989
Ramapo State College	420		73,802,499	78,353,715	—	1,727,980	1,120,087	2,848,067
Richard Stockton College	421		121,498,765	129,367,998	—	2,853,028	2,149,078	5,002,106
Rowan University	410		225,758,738	238,238,870	—	5,254,021	2,258,476	7,512,497
Rutgers Biomedical	497		273,723,957	258,325,626	—	5,697,006	—	5,697,006
Rutgers Biomedical	498		270,522,003	287,549,028	—	6,341,486	4,384,779	10,726,265
Rutgers, The State University of New Jersey	90010		683,597,836	746,348,851	—	16,459,667	27,055,951	43,515,618
The College of New Jersey	415		107,102,261	112,127,315	—	2,472,809	346,015	2,818,824
Thomas A. Edison State College	430		25,654,511	27,459,799	—	605,587	570,165	1,175,752
University Hospital	901		311,200,360	346,610,917	—	7,644,013	17,860,098	25,504,111
William Paterson University	413		121,267,606	125,534,480	—	2,768,485	—	2,768,485
Total State Group			19,298,623,119	20,127,103,950	—	443,874,767	56,636,096	500,510,863
Local Group:								
Bayshore Jointure Commission	41400		1,489,685	1,507,452	—	47,402	41,482	88,884
Bayshore Reg Sewerage Authority	31500		5,275,787	5,245,819	—	164,957	66,812	231,769
Cape Atl Soil Conservn Dist	32420		1,075,424	775,881	—	24,398	—	24,398
Casino Reinvestment Devel Auth	34730		8,441,792	17,093,334	—	537,506	7,608,329	8,145,835
Compensation Rating & Ins Bur	39990		18,530,379	18,069,550	—	568,204	—	568,204
Delaware River Basin Comm	30730		8,675,327	8,076,921	—	253,982	—	253,982
Delaware River Jt Toll Brg Com	34680		1,289,149	1,349,700	—	42,442	74,852	117,294
Essex Regional Health Commissio	31200		1,984,885	2,076,161	—	65,286	113,565	178,851
Joint Meeting Essex & Union Co	30040		21,550,713	21,189,038	—	666,297	66,608	732,905
Lake Hopatcong Commission	40800		150,034	—	—	—	—	—
Landis Sewerage Authority	30180		8,387,029	8,274,531	—	260,196	50,288	310,484
Manasquan River Reg Sew Auth	32000		2,699,847	2,693,064	—	84,684	41,566	126,250
Merchantvl Pennsken Wtr Comm	30190		4,717,656	4,956,547	—	155,860	288,843	444,703
Monmouth Ocean Ed Serv Comm	33020		6,518,873	6,692,723	—	210,455	264,392	474,847
Morris-Union Jointure Comm	34540		28,116,664	25,489,710	—	801,533	—	801,533
NJ Assoc Of Counties	31310		637,117	801,249	—	25,196	152,717	177,913
NJ Building Authority	39900		930,184	1,098,470	—	34,542	161,446	195,988
NJ Economic Dev Authority	32150		28,841,924	28,627,890	—	900,215	321,964	1,222,179
NJ Educational Facilities Auth	55870		3,037,202	2,829,422	—	88,972	—	88,972
NJ Firemens Home	79100		7,127,455	6,905,730	—	217,153	—	217,153
NJ Health Care Facilities	31900		4,171,219	4,614,154	—	145,094	455,190	600,284
NJ Housing & Mtg Finance Agency	31210		47,147,772	47,643,131	—	1,498,156	1,255,149	2,753,305
NJ Meadowland Comm	31320		20,348,058	19,391,928	—	609,786	—	609,786
NJ Redevelopment Authority	35250		2,104,506	1,668,928	—	52,480	—	52,480
NJ School Bd Assoc Ins Group	34640		11,773,126	12,186,706	—	383,215	563,383	946,598
NJ School Boards Association	30670		12,643,575	11,744,452	—	369,309	—	369,309
NJ Schools Development Auth	42200		49,722,596	47,748,306	—	1,501,463	—	1,501,463
NJ Sports & Exposition Auth	31720		16,424,351	11,869,727	—	373,248	—	373,248
NJ State League Of Mun	30470		3,272,766	3,022,103	—	95,031	—	95,031
NJ Transit Corporation	32900		9,298,519	9,375,408	—	294,813	229,601	524,414
NJ Turnpike Authority	30170		379,298,641	366,300,484	—	11,518,474	—	11,518,474
NJ Water Supply Authority	34030		19,250,440	18,140,681	—	570,440	—	570,440
North Jersey Water Supply Comm	30010		23,564,083	19,582,861	—	615,790	—	615,790
Passaic Valley Sewerage Comm	30300		103,497,093	98,698,315	—	3,103,605	—	3,103,605
Passaic Valley Water Comm	30030		30,502,594	30,497,630	—	959,009	531,406	1,490,415
Pinelands Commission	32860		7,543,491	7,614,886	—	239,453	194,041	433,494
Plainfield Area Reg. Sewer Auth	35190		1,705,464	1,560,641	—	49,075	—	49,075
Rockaway Vall Reg Sewer Auth	31790		5,230,282	5,612,922	—	176,500	421,798	598,298
S Monmouth Reg Sewerage Auth	31830		4,123,482	4,064,090	—	127,797	21,204	149,001
South Bergen Jointure Comm	34930		6,708,121	5,681,464	—	178,656	—	178,656
South Jersey Economic Dev. Dist	42300		260,448	—	—	—	—	—
South Jersey Port Corporation	30440		12,209,327	10,891,967	—	342,502	—	342,502

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	524,269,053	22,351,542	546,620,595	1,001,601,914	—	(4,108,738)	997,493,176
—	—	775,269	1,398,918	2,174,187	1,481,131	—	(257,154)	1,223,977
—	—	3,487,552	428,210	3,915,762	6,662,874	—	(78,715)	6,584,159
—	—	3,805,521	4,435,188	8,240,709	7,270,346	—	(815,292)	6,455,054
—	—	4,418,776	5,272,160	9,690,936	8,441,953	—	(969,147)	7,472,806
—	—	2,782,037	—	2,782,037	5,315,006	—	163,869	5,478,875
—	—	2,378,038	—	2,378,038	4,543,177	—	205,898	4,749,075
—	—	3,926,323	—	3,926,323	7,501,134	—	395,051	7,896,185
—	—	7,230,557	—	7,230,557	13,813,785	—	415,161	14,228,946
—	—	7,840,191	21,989,465	29,829,656	14,978,474	—	(4,042,181)	10,936,293
—	—	8,727,122	—	8,727,122	16,672,932	—	806,025	17,478,957
—	—	22,651,712	—	22,651,712	43,275,485	—	4,973,520	48,249,005
—	—	3,403,068	—	3,403,068	6,501,469	—	63,606	6,565,075
—	—	833,406	—	833,406	1,592,199	—	104,810	1,697,009
—	—	10,519,653	—	10,519,653	20,097,513	—	3,283,106	23,380,619
—	—	3,809,976	760,613	4,570,589	7,278,856	—	(139,819)	7,139,037
—	—	610,858,254	56,636,096	667,494,350	1,167,028,248	—	—	1,167,028,248
—	—	89,836	—	89,836	77,502	—	7,625	85,127
—	—	312,622	—	312,622	269,701	—	12,282	281,983
—	—	46,238	239,404	285,642	39,890	—	(44,008)	(4,118)
—	—	1,018,670	—	1,018,670	878,812	—	1,398,590	2,277,402
—	—	1,076,847	71,934	1,148,781	929,002	38	(13,223)	915,817
—	—	481,341	363,639	844,980	415,255	—	(66,845)	348,410
—	—	80,435	—	80,435	69,392	—	13,760	83,152
—	—	123,728	—	123,728	106,741	—	20,876	127,617
—	—	1,262,752	—	1,262,752	1,089,383	10,369	12,244	1,111,996
—	—	—	126,737	126,737	—	—	(23,297)	(23,297)
—	—	493,117	—	493,117	425,415	—	9,244	434,659
—	—	160,492	—	160,492	138,457	—	7,641	146,098
—	—	295,383	—	295,383	254,829	—	53,096	307,925
—	—	398,850	—	398,850	344,090	—	48,602	392,692
—	—	1,519,048	1,771,391	3,290,439	1,310,491	—	(325,623)	984,868
—	—	47,750	—	47,750	41,194	—	28,073	69,267
—	—	65,463	—	65,463	56,475	—	29,677	86,152
—	—	1,706,067	—	1,706,067	1,471,833	5,448	59,185	1,536,466
—	—	168,618	125,825	294,443	145,468	—	(23,130)	122,338
—	—	411,544	66,017	477,561	355,041	—	(12,135)	342,906
—	—	274,979	—	274,979	237,225	—	83,675	320,900
—	—	2,839,272	—	2,839,272	2,449,456	—	230,726	2,680,182
—	—	1,155,654	467,101	1,622,755	996,989	—	(85,864)	911,125
—	—	99,459	338,632	438,091	85,804	—	(62,248)	23,556
—	—	726,261	—	726,261	626,550	—	103,563	730,113
—	—	699,906	553,251	1,253,157	603,812	—	(101,701)	502,111
—	—	2,845,540	829,166	3,674,706	2,454,863	—	(152,420)	2,302,443
—	—	707,371	3,638,928	4,346,299	610,253	—	(668,921)	(58,668)
—	—	180,101	158,666	338,767	155,374	—	(29,166)	126,208
—	—	558,723	—	558,723	482,014	—	42,206	524,220
—	—	21,829,503	4,546,828	26,376,331	18,832,435	9,451	(835,810)	18,006,076
—	—	1,081,086	618,849	1,699,935	932,659	254	(113,759)	819,154
—	—	1,167,032	3,019,105	4,186,137	1,006,805	—	(554,983)	451,822
—	—	5,881,883	2,320,284	8,202,167	5,074,334	—	(426,523)	4,647,811
—	—	1,817,493	—	1,817,493	1,567,961	—	97,685	1,665,646
—	—	453,806	—	453,806	391,501	—	35,669	427,170
—	—	93,006	94,927	187,933	80,237	—	(17,445)	62,792
—	—	334,500	—	334,500	288,575	—	77,536	366,111
—	—	242,198	—	242,198	208,945	—	3,898	212,843
—	—	338,584	767,461	1,106,045	292,099	—	(141,077)	151,022
—	—	—	220,005	220,005	—	—	(40,442)	(40,442)
—	—	649,102	921,516	1,570,618	559,984	—	(169,396)	390,588

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
South Jersey Trans Authority	34920		\$ 45,407,786	44,043,734	—	1,384,971	—	1,384,971
Stony Brook Reg Sewerage Auth	32290		8,562,732	8,380,614	—	263,532	—	263,532
Two Rivers Water Reclamation Au	31340		7,489,084	6,658,156	—	209,368	—	209,368
Washington Twp Fire District #1	47100		—	27,072	—	851	23,343	24,194
Waterfront Comm Of Ny Harbor	60050		637,498	876,377	—	27,558	217,177	244,735
Western Monmouth Utils Auth	31950		8,636,417	8,550,380	—	268,870	77,485	346,355
Absecon Bd Of Ed	21263	Atlantic	2,614,773	2,416,987	—	76,003	—	76,003
Absecon City	21260	Atlantic	4,221,010	4,088,686	—	128,570	—	128,570
Atlantic Cape Community College	30850	Atlantic	31,718,058	28,947,163	—	910,254	—	910,254
Atlantic City	20780	Atlantic	85,688,728	86,830,201	—	2,730,408	2,489,139	5,219,547
Atlantic City Bd Of Ed	20783	Atlantic	37,008,557	37,697,787	—	1,185,421	1,244,256	2,429,677
Atlantic City Conven. & Visitor	34170	Atlantic	8,282,804	—	—	—	—	—
Atlantic City Housing Authority	30160	Atlantic	8,871,876	9,018,707	—	283,597	282,414	566,011
Atlantic City Mun Util Auth	32890	Atlantic	10,663,129	10,842,207	—	340,937	341,682	682,619
Atlantic Co Improvement Auth	56240	Atlantic	2,092,838	1,661,797	—	52,256	—	52,256
Atlantic Co Special Services	34650	Atlantic	23,359,742	23,417,955	—	736,386	460,440	1,196,826
Atlantic Co Util Authority	32120	Atlantic	33,910,352	33,062,762	—	1,039,671	—	1,039,671
Atlantic Co Vocational Schools	10033	Atlantic	5,406,898	6,169,549	—	194,004	752,576	946,580
Atlantic County	10030	Atlantic	138,800,845	135,904,020	—	4,273,552	—	4,273,552
Atlantic County Welfare Bd	10031	Atlantic	21,895,321	22,504,331	—	707,657	909,664	1,617,321
Brigantine City	20340	Atlantic	12,003,769	11,588,358	—	364,400	—	364,400
Brigantine City Bd Of Ed	20343	Atlantic	4,282,875	4,172,445	—	131,204	—	131,204
Buena Boro Housing Auth	33040	Atlantic	208,043	189,320	—	5,953	—	5,953
Buena Boro Mun Util Auth	31450	Atlantic	1,431,218	1,447,563	—	45,519	39,228	84,747
Buena Borough	50420	Atlantic	1,504,878	1,333,348	—	41,928	—	41,928
Buena Regional School Dist	57480	Atlantic	9,158,910	9,292,217	—	292,197	275,797	567,994
Buena Vista Township	23300	Atlantic	2,093,472	2,353,192	—	73,997	260,717	334,714
Corbin City	50640	Atlantic	197,542	207,444	—	6,523	12,007	18,530
Egg Harbor City	20180	Atlantic	2,528,355	2,384,193	—	74,972	—	74,972
Egg Harbor City Bd Of Ed	20183	Atlantic	2,230,266	2,381,490	—	74,887	169,566	244,453
Egg Harbor Township	23570	Atlantic	17,547,106	17,489,394	—	549,960	258,398	808,358
Egg Harbor Twp Bd Of Ed	23573	Atlantic	33,690,007	34,141,337	—	1,073,587	980,838	2,054,425
Egg Harbor Twp Mun Util Auth	31460	Atlantic	888,662	807,313	—	25,386	—	25,386
Estell Manor Bd Of Ed	50953	Atlantic	655,482	661,053	—	20,787	16,316	37,103
Estell Manor City	50950	Atlantic	424,381	409,641	—	12,881	—	12,881
Folsom Borough	51040	Atlantic	761,279	746,333	—	23,469	482	23,951
Folsom Borough Bd Of Ed	51043	Atlantic	1,223,911	1,233,987	—	38,803	30,183	68,986
Galloway Community Charter Sch	38800	Atlantic	336,111	387,997	—	12,201	50,643	62,844
Galloway Township	22970	Atlantic	10,237,632	9,383,743	—	295,075	—	295,075
Galloway Township Bd Of Ed	22973	Atlantic	16,306,835	17,283,426	—	543,484	1,128,479	1,671,963
Greater Egg Harbor Regional	40190	Atlantic	17,772,347	17,382,288	—	546,592	—	546,592
Hamilton Township (Atlantic)	23210	Atlantic	9,674,580	9,212,955	—	289,705	—	289,705
Hamilton Twp Bd Ed (Atlantic)	23213	Atlantic	12,672,821	12,100,154	—	380,494	—	380,494
Hamilton Twp Mun Util Authority	31220	Atlantic	2,125,305	2,062,285	—	64,849	—	64,849
Hammonton Town	22750	Atlantic	5,879,220	5,908,939	—	185,809	128,877	314,686
Hammonton Town Bd Of Ed	22753	Atlantic	12,988,945	13,011,915	—	409,164	247,919	657,083
Linwood Bd Of Ed	51803	Atlantic	3,592,720	3,607,142	—	113,428	75,531	188,959
Linwood City	51800	Atlantic	4,354,785	3,828,780	—	120,397	—	120,397
Longport Borough	22980	Atlantic	2,582,636	3,016,312	—	94,849	419,307	514,156
Mainland Regional H S	57220	Atlantic	7,514,651	7,398,199	—	232,639	31,557	264,196
Margate City	23620	Atlantic	15,375,814	14,693,879	—	462,054	—	462,054
Margate City Bd Of Ed	23623	Atlantic	2,864,669	2,784,908	—	87,572	—	87,572
Mullica Township	52330	Atlantic	1,828,332	1,682,282	—	52,900	—	52,900
Mullica Twp Bd Of Ed	52333	Atlantic	2,815,918	2,689,544	—	84,574	—	84,574
Northfield Bd Of Ed	20073	Atlantic	2,921,005	3,059,985	—	96,222	171,139	267,361
Northfield City	20070	Atlantic	3,839,014	3,827,735	—	120,365	57,696	178,061
Oceanside Charter School	36600	Atlantic	1,295,414	1,147,707	—	36,090	—	36,090
Pleasantech Academy Charter Sch	35570	Atlantic	1,545,691	—	—	—	—	—
Pleasantville Bd Of Ed	23073	Atlantic	25,265,058	24,326,786	—	764,965	—	764,965
Pleasantville City	23070	Atlantic	9,551,560	9,327,964	—	293,321	—	293,321

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	2,624,767	378,746	3,003,513	2,264,401	—	(69,623)	2,194,778
—	—	499,439	6,658	506,097	430,869	—	(1,224)	429,645
—	—	396,790	584,971	981,761	342,313	—	(107,531)	234,782
—	—	1,613	—	1,613	1,392	—	4,291	5,683
—	—	52,227	—	52,227	45,057	—	39,922	84,979
—	—	509,556	—	509,556	439,597	2,530	14,244	456,371
—	—	144,039	124,627	268,666	124,264	1,772	(22,909)	103,127
—	—	243,663	39,971	283,634	210,210	—	(7,348)	202,862
—	—	1,725,094	1,832,261	3,557,355	1,488,248	41,575	(336,813)	1,193,010
—	—	5,174,608	—	5,174,608	4,464,163	—	457,562	4,921,725
—	—	2,246,583	—	2,246,583	1,938,140	44,933	228,724	2,211,797
—	—	—	6,996,654	6,996,654	—	—	(1,286,150)	(1,286,150)
—	—	537,466	—	537,466	463,675	—	51,914	515,589
—	—	646,137	—	646,137	557,426	28,165	62,809	648,400
—	—	99,034	334,925	433,959	85,437	—	(61,567)	23,870
—	—	1,395,583	—	1,395,583	1,203,977	—	84,640	1,288,617
—	—	1,970,361	135,328	2,105,689	1,699,841	5,875	(24,876)	1,680,840
—	—	367,672	—	367,672	317,192	13,909	138,341	469,442
—	—	8,099,141	60,258	8,159,399	6,987,174	334	(11,077)	6,976,431
—	—	1,341,136	—	1,341,136	1,157,005	22	167,218	1,324,245
—	—	690,603	147,391	837,994	595,787	—	(27,094)	568,693
—	—	248,655	20,006	268,661	214,516	2,781	(3,678)	213,619
—	—	11,282	12,491	23,773	9,733	—	(2,296)	7,437
—	—	86,267	—	86,267	74,423	—	7,211	81,634
—	—	79,460	121,479	200,939	68,551	—	(22,331)	46,220
—	—	553,766	—	553,766	477,737	9,282	50,698	537,717
—	—	140,237	—	140,237	120,984	—	47,926	168,910
—	—	12,363	—	12,363	10,665	—	2,207	12,872
—	—	142,085	79,906	221,991	122,577	—	(14,689)	107,888
—	—	141,924	—	141,924	122,439	2,299	31,170	155,908
—	—	1,042,273	—	1,042,273	899,175	7,664	47,500	954,339
—	—	2,034,638	—	2,034,638	1,755,294	2,620	180,301	1,938,215
—	—	48,111	54,539	102,650	41,506	—	(10,026)	31,480
—	—	39,395	—	39,395	33,986	—	2,999	36,985
—	—	24,412	5,257	29,669	21,061	—	(966)	20,095
—	—	44,477	—	44,477	38,371	145	89	38,605
—	—	73,539	—	73,539	63,442	—	5,548	68,990
—	—	23,123	—	23,123	19,948	—	9,309	29,257
—	—	559,220	556,500	1,115,720	482,442	—	(102,298)	380,144
—	—	1,029,998	—	1,029,998	888,585	1,347	207,441	1,097,373
—	—	1,035,890	24,223	1,060,113	893,668	38,107	(4,453)	927,322
—	—	549,042	228,146	777,188	473,662	—	(41,939)	431,723
—	—	721,103	271,240	992,343	622,100	16,180	(49,860)	588,420
—	—	122,901	17,017	139,918	106,027	368	(3,128)	103,267
—	—	352,141	—	352,141	303,794	75	23,691	327,560
—	—	775,439	—	775,439	668,976	6,253	45,573	720,802
—	—	214,966	—	214,966	185,452	—	13,884	199,336
—	—	228,174	377,086	605,260	196,847	—	(69,317)	127,530
—	—	179,756	—	179,756	155,076	3,185	77,079	235,340
—	—	440,892	—	440,892	380,360	376	5,801	386,537
—	—	875,675	317,990	1,193,665	755,450	—	(58,454)	696,996
—	—	165,965	18,467	184,432	143,179	93	(3,395)	139,877
—	—	100,255	93,827	194,082	86,490	702	(17,248)	69,944
—	—	160,282	59,517	219,799	138,276	5,609	(10,941)	132,944
—	—	182,358	—	182,358	157,322	—	31,459	188,781
—	—	228,112	—	228,112	196,794	360	10,606	207,760
—	—	68,397	104,615	173,012	59,007	—	(19,231)	39,776
—	—	—	1,305,676	1,305,676	—	—	(240,014)	(240,014)
—	—	1,449,744	365,350	1,815,094	1,250,703	—	(67,160)	1,183,543
—	—	555,896	25,058	580,954	479,575	—	(4,606)	474,969

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Pleasantville Housing Auth	55970	Atlantic	\$ 1,391,953	1,481,243	—	46,578	101,438	148,016
Port Republic City	52760	Atlantic	457,051	460,219	—	14,472	10,758	25,230
Port Republic City Bd Of Ed	52763	Atlantic	308,007	222,796	—	7,006	—	7,006
Somers Point City	22370	Atlantic	7,223,893	7,049,424	—	221,672	—	221,672
Somers Point City Bd Of Ed	22373	Atlantic	3,772,405	3,826,055	—	120,312	112,512	232,824
Stockton Affiliated Svcs Inc	49500	Atlantic	224,683	527,262	—	16,580	264,854	281,434
Ventnor City	20370	Atlantic	9,708,290	9,967,782	—	313,441	394,253	707,694
Ventnor City Bd Of Ed	20373	Atlantic	2,856,552	3,128,845	—	98,388	284,961	383,349
Weymouth Township	23550	Atlantic	745,223	624,783	—	19,647	—	19,647
Weymouth Township Bd Of Ed	23553	Atlantic	733,834	655,875	—	20,624	—	20,624
Weymouth Twp Mun Util Authority	31710	Atlantic	26,202	17,692	—	556	—	556
Allendale Boro Bd Of Ed	22283	Bergen	4,245,563	3,448,550	—	108,441	—	108,441
Allendale Borough	22280	Bergen	5,375,344	4,497,419	—	141,423	—	141,423
Alpine Bd Of Ed	23443	Bergen	1,181,576	951,801	—	29,930	—	29,930
Alpine Borough	23440	Bergen	1,666,656	1,645,263	—	51,736	10,823	62,559
Bergen Arts & Science Chtrr Sch	47200	Bergen	3,760,687	3,928,573	—	123,535	210,811	334,346
Bergen Co Bd Of Soc Serv	10011	Bergen	39,157,756	37,667,059	—	1,184,455	—	1,184,455
Bergen Co Bd Of Special Servs	40480	Bergen	44,853,790	44,526,641	—	1,400,157	505,628	1,905,785
Bergen Co Housing Authority	31360	Bergen	9,041,775	10,010,775	—	314,792	994,343	1,309,135
Bergen Co Utilities Authority	30240	Bergen	36,696,492	37,144,181	—	1,168,012	1,030,499	2,198,511
Bergen Co Vocational School	10013	Bergen	36,480,813	36,146,276	—	1,136,633	352,211	1,488,844
Bergen Community College	31060	Bergen	58,142,295	56,903,416	—	1,789,349	—	1,789,349
Bergen County	10010	Bergen	221,122,272	216,293,479	—	6,801,428	—	6,801,428
Bergen County Improvement Auth	35500	Bergen	375,604	390,745	—	12,287	19,652	31,939
Bergen County Soil Conser Dist	32460	Bergen	872,200	876,763	—	27,570	19,253	46,823
Bergenfield Bd Of Ed	20623	Bergen	14,093,792	13,422,487	—	422,075	—	422,075
Bergenfield Borough	20620	Bergen	16,041,644	15,189,005	—	477,624	—	477,624
Bogota Boro Bd Of Ed	21473	Bergen	1,231,951	1,305,164	—	41,041	84,765	125,806
Bogota Borough	21470	Bergen	2,642,167	2,107,276	—	66,264	—	66,264
Carlstadt Borough	50500	Bergen	9,594,554	8,886,755	—	279,447	—	279,447
Carlstadt Borough Bd Of Ed	50503	Bergen	2,591,970	2,532,383	—	79,632	—	79,632
Carlstadt E.Rutherford Bd Of Ed	57500	Bergen	2,398,182	2,402,589	—	75,550	45,917	121,467
Carlstadt Sewerage Authority	31520	Bergen	409,644	391,563	—	12,313	—	12,313
Cliffside Park Bd Of Ed	20423	Bergen	10,481,135	10,173,046	—	319,895	—	319,895
Cliffside Park Borough	20420	Bergen	11,627,911	12,325,539	—	387,581	805,762	1,193,343
Cliffside Park Housing	31300	Bergen	2,457,967	2,461,501	—	77,403	46,214	123,617
Closter Board Of Education	21983	Bergen	3,986,130	4,069,200	—	127,957	141,634	269,591
Closter Borough	21980	Bergen	6,902,645	7,349,665	—	231,113	506,682	737,795
Cresskill Bd Of Ed	22303	Bergen	6,250,411	6,186,083	—	194,524	54,301	248,825
Cresskill Borough	22300	Bergen	8,910,384	9,167,124	—	288,264	377,866	666,130
Demarest Boro Bd Of Ed	22743	Bergen	3,891,747	4,187,911	—	131,690	323,724	455,414
Demarest Borough	22740	Bergen	2,851,860	2,223,716	—	69,926	—	69,926
Dumont Borough	20870	Bergen	9,822,483	9,902,397	—	311,385	241,411	552,796
Dumont Borough Bd Of Ed	20873	Bergen	10,266,015	8,458,128	—	265,969	—	265,969
East Rutherford Boro Bd Of Ed	50853	Bergen	3,595,890	3,583,999	—	112,700	52,898	165,598
East Rutherford Borough	50850	Bergen	9,647,516	8,269,875	—	260,049	—	260,049
Edgewater Boro Bd Of Ed	21673	Bergen	2,297,128	2,722,384	—	85,606	407,033	492,639
Edgewater Borough	21670	Bergen	9,719,654	9,457,577	—	297,397	—	297,397
Edgewater Housing Authority	31730	Bergen	743,447	753,760	—	23,702	21,949	45,651
Elmwood Park Borough	20880	Bergen	8,370,947	8,352,112	—	262,635	130,769	393,404
Elmwood Park Borough Bd Of Ed	20883	Bergen	6,489,881	6,564,359	—	206,419	178,197	384,616
Emerson Borough	22190	Bergen	4,829,389	4,681,720	—	147,218	—	147,218
Emerson Borough Bd Of Ed	22193	Bergen	4,649,526	4,532,008	—	142,511	—	142,511
Englewood City	20580	Bergen	23,841,271	23,858,755	—	750,247	433,777	1,184,024
Englewood City Bd Of Ed	20583	Bergen	13,940,689	5,321,629	—	167,341	—	167,341
Englewood Cliffs Bd Of Ed	50933	Bergen	2,569,522	2,847,091	—	89,528	284,469	373,997
Englewood Cliffs Borough	50930	Bergen	3,025,660	3,148,604	—	99,009	159,149	258,158
Englewood Housing Auth	56100	Bergen	1,868,561	1,623,120	—	51,040	—	51,040
Fair Lawn Bd Of Ed	20433	Bergen	29,089,309	29,054,291	—	913,623	480,672	1,394,295
Fair Lawn Borough	20430	Bergen	28,500,791	28,221,883	—	887,447	260,034	1,147,481

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	88,274	—	88,274	76,155	—	18,647	94,802
—	—	27,427	—	27,427	23,661	202	1,978	25,841
—	—	13,277	68,066	81,343	11,455	—	(12,512)	(1,057)
—	—	420,107	23,575	443,682	362,429	—	(4,334)	358,095
—	—	228,012	—	228,012	196,707	5,493	20,682	222,882
—	—	31,422	—	31,422	27,108	66	48,686	75,860
—	—	594,026	—	594,026	512,469	—	72,473	584,942
—	—	186,462	—	186,462	160,862	566	52,382	213,810
—	—	37,234	90,765	127,999	32,122	—	(16,685)	15,437
—	—	39,087	54,335	93,422	33,720	—	(9,988)	23,732
—	—	1,054	6,878	7,932	910	—	(1,264)	(354)
—	—	205,515	612,690	818,205	177,299	1,106	(112,627)	65,778
—	—	268,022	662,618	930,640	231,224	2,906	(121,805)	112,325
—	—	56,722	177,380	234,102	48,935	—	(32,607)	16,328
—	—	98,049	—	98,049	84,587	1,130	1,990	87,707
—	—	234,122	—	234,122	201,978	—	38,752	240,730
—	—	2,244,752	597,713	2,842,465	1,936,560	—	(109,874)	1,826,686
—	—	2,653,546	—	2,653,546	2,289,229	—	92,946	2,382,175
—	—	596,588	—	596,588	514,680	—	182,784	697,464
—	—	2,213,591	—	2,213,591	1,909,678	—	189,430	2,099,108
—	—	2,154,122	—	2,154,122	1,858,373	1,077	64,745	1,924,195
—	—	3,391,134	47,167	3,438,301	2,925,551	—	(8,670)	2,916,881
—	—	12,889,916	280,430	13,170,346	11,120,203	71,656	(51,550)	11,140,309
—	—	23,286	—	23,286	20,089	—	3,613	23,702
—	—	52,250	—	52,250	45,077	—	3,539	48,616
—	—	799,907	331,339	1,131,246	690,085	—	(60,908)	629,177
—	—	905,182	453,492	1,358,674	780,906	—	(83,362)	697,544
—	—	77,781	—	77,781	67,102	—	15,582	82,684
—	—	125,582	414,826	540,408	108,340	—	(76,255)	32,085
—	—	529,602	441,823	971,425	456,891	11,147	(81,217)	386,821
—	—	150,916	5,861	156,777	130,196	—	(1,077)	129,119
—	—	143,181	—	143,181	123,523	—	8,441	131,964
—	—	23,335	8,397	31,732	20,131	—	(1,544)	18,587
—	—	606,258	81,590	687,848	523,022	—	(14,998)	508,024
—	—	734,535	—	734,535	633,688	9,218	148,118	791,024
—	—	146,692	—	146,692	126,552	—	8,495	135,047
—	—	242,502	—	242,502	209,208	1,040	26,036	236,284
—	—	438,000	—	438,000	377,865	15,661	93,140	486,666
—	—	368,657	—	368,657	318,042	—	9,982	328,024
—	—	546,311	—	546,311	471,305	4,860	69,461	545,626
—	—	249,577	—	249,577	215,311	2,491	59,508	277,310
—	—	132,521	491,553	624,074	114,327	—	(90,359)	23,968
—	—	590,129	—	590,129	509,108	—	44,377	553,485
—	—	504,058	1,378,618	1,882,676	434,854	5,300	(253,422)	186,732
—	—	213,587	—	213,587	184,263	—	9,724	193,987
—	—	492,840	1,018,486	1,511,326	425,175	—	(187,222)	237,953
—	—	162,239	—	162,239	139,965	—	74,822	214,787
—	—	563,620	55,288	618,908	486,238	2,591	(10,163)	478,666
—	—	44,920	—	44,920	38,753	—	4,035	42,788
—	—	497,740	—	497,740	429,404	1,181	24,039	454,624
—	—	391,200	—	391,200	337,491	—	32,757	370,248
—	—	279,005	42,519	321,524	240,699	6,413	(7,816)	239,296
—	—	270,083	19,679	289,762	233,002	651	(3,617)	230,036
—	—	1,421,852	—	1,421,852	1,226,640	—	79,738	1,306,378
—	—	317,140	7,187,239	7,504,379	273,599	37,308	(1,321,184)	(1,010,277)
—	—	169,671	—	169,671	146,376	3,508	52,292	202,176
—	—	187,640	—	187,640	161,878	2,718	29,255	193,851
—	—	96,729	178,824	275,553	83,449	—	(32,872)	50,577
—	—	1,731,478	—	1,731,478	1,493,756	19,874	88,359	1,601,989
—	—	1,681,871	—	1,681,871	1,450,959	20,953	47,800	1,519,712

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Fairview Boro Bd Of Ed	20653	Bergen	\$ 3,532,047	3,921,532	—	123,314	397,876	521,190
Fairview Borough	20650	Bergen	6,807,679	6,089,447	—	191,485	—	191,485
Fort Lee Bd Of Ed	20893	Bergen	12,464,854	13,744,804	—	432,210	1,322,587	1,754,797
Fort Lee Borough	20890	Bergen	29,585,777	29,517,780	—	928,197	460,953	1,389,150
Fort Lee Housing Authority	31330	Bergen	1,179,091	1,198,194	—	37,678	37,180	74,858
Fort Lee Parking Authority	56390	Bergen	1,841,674	1,911,256	—	60,100	92,342	152,442
Franklin Lakes Bd Of Ed	22463	Bergen	5,204,587	5,072,873	—	159,518	—	159,518
Franklin Lakes Borough	22460	Bergen	7,433,585	7,498,923	—	235,806	186,888	422,694
Garfield City	20810	Bergen	11,906,824	11,701,142	—	367,947	31,752	399,699
Garfield City Bd Of Ed	20813	Bergen	24,749,362	27,686,377	—	870,608	2,967,185	3,837,793
Garfield Housing Authority	30550	Bergen	2,566,199	2,517,166	—	79,153	2,787	81,940
Glen Rock Borough	22420	Bergen	9,727,314	9,826,678	—	309,004	256,511	565,515
Glen Rock Borough Bd Of Ed	22423	Bergen	9,238,480	8,915,916	—	280,364	—	280,364
Hackensack City	20590	Bergen	28,725,017	28,715,305	—	902,963	496,095	1,399,058
Hackensack City Bd Of Ed	20593	Bergen	26,632,026	28,431,870	—	894,051	2,019,686	2,913,737
Hackensack Housing Authority	30520	Bergen	2,001,220	2,176,613	—	68,444	186,384	254,828
Harrington Park Bd Of Ed	22433	Bergen	3,064,520	3,330,066	—	104,715	282,795	387,510
Harrington Park Borough	22430	Bergen	2,681,204	2,635,628	—	82,878	7,788	90,666
Hasbrouck Heights Bd Of Ed	20453	Bergen	5,608,626	5,926,971	—	186,376	373,002	559,378
Hasbrouck Heights Borough	20450	Bergen	9,057,324	8,889,140	—	279,522	14,043	293,565
Haworth Borough	22150	Bergen	3,843,250	3,672,255	—	115,475	—	115,475
Haworth Borough Bd Of Ed	22153	Bergen	1,263,632	1,123,724	—	35,336	—	35,336
Hillsdale Borough	21360	Bergen	4,822,616	4,700,184	—	147,799	—	147,799
Hillsdale Borough Bd Of Ed	21363	Bergen	4,317,600	4,475,480	—	140,733	211,963	352,696
Ho-Ho-Kus Bd Of Ed	21603	Bergen	2,206,727	2,159,080	—	67,893	—	67,893
Ho-Ho-Kus Borough	21600	Bergen	4,381,976	4,024,709	—	126,558	—	126,558
Leonia Borough	20930	Bergen	8,222,055	6,886,721	—	216,555	—	216,555
Leonia Borough Bd Of Ed	20933	Bergen	7,796,000	7,790,670	—	244,980	132,318	377,298
Little Ferry Bd Of Ed	23273	Bergen	2,813,153	2,755,929	—	86,661	61	86,722
Little Ferry Borough	23270	Bergen	4,246,071	4,008,788	—	126,058	—	126,058
Lodi Bd Of Ed	20463	Bergen	9,024,932	9,100,717	—	286,175	223,843	510,018
Lodi Borough	20460	Bergen	9,782,204	7,973,404	—	250,727	—	250,727
Lodi Housing Authority	30370	Bergen	2,414,847	2,176,658	—	68,446	—	68,446
Lyndhurst Township	22580	Bergen	13,756,184	12,583,174	—	395,683	—	395,683
Lyndhurst Twp Bd Of Ed	22583	Bergen	8,181,446	7,865,935	—	247,347	—	247,347
Mahwah Bd Of Ed	22473	Bergen	12,722,232	11,911,061	—	374,548	—	374,548
Mahwah Township	22470	Bergen	18,515,363	17,794,949	—	559,569	—	559,569
Maywood Bd Of Ed	21803	Bergen	3,193,830	2,795,173	—	87,895	—	87,895
Maywood Borough	21800	Bergen	4,839,890	3,943,449	—	124,003	—	124,003
Mid Bergen Reg Health Comm	32660	Bergen	910,653	898,975	—	28,269	5,923	34,192
Midland Park Boro Bd Of Ed	52143	Bergen	4,442,294	4,861,274	—	152,865	439,295	592,160
Midland Park Borough	52140	Bergen	2,713,088	2,849,567	—	89,606	165,330	254,936
Montvale Borough	22250	Bergen	5,745,394	5,669,404	—	178,277	35,376	213,653
Montvale Borough Bd Of Ed	22253	Bergen	3,665,771	3,307,650	—	104,010	—	104,010
Moonachie Borough	52260	Bergen	2,935,970	3,122,032	—	98,173	212,000	310,173
Moonachie Borough Bd Of Ed	52263	Bergen	1,561,290	1,483,923	—	46,663	—	46,663
New Milford Bd Of Ed	20683	Bergen	8,714,770	9,084,183	—	285,655	471,588	757,243
New Milford Borough	20680	Bergen	7,558,634	7,182,057	—	225,842	—	225,842
North Arlington Bd Of Ed	20053	Bergen	5,767,563	5,916,206	—	186,037	229,462	415,499
North Arlington Borough	20050	Bergen	6,838,979	6,441,401	—	202,552	—	202,552
Northern Highlands Reg H S	40160	Bergen	5,273,555	5,089,475	—	160,040	—	160,040
Northern Valley Reg H S Dist	40200	Bergen	24,236,483	22,517,299	—	708,065	—	708,065
Northvale Bd Of Ed	23153	Bergen	2,167,437	2,079,227	—	65,382	—	65,382
Northvale Borough	23150	Bergen	2,644,552	2,807,278	—	88,276	186,760	275,036
Northwest Bergen Cent Dispatch	35180	Bergen	2,182,427	2,195,872	—	69,050	49,921	118,971
Northwest Bergen Co Util Auth	31230	Bergen	9,358,152	9,232,895	—	290,332	56,341	346,673
Northwest Bergen Health Comm	55180	Bergen	900,279	945,715	—	29,738	54,989	84,727
Norwood Bd Of Ed	23353	Bergen	2,408,835	2,151,767	—	67,663	—	67,663
Norwood Borough	23350	Bergen	3,196,265	2,910,728	—	91,529	—	91,529
Oakland Bd Of Ed	22073	Bergen	6,396,995	6,291,053	—	197,824	20,993	218,817

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	233,702	—	233,702	201,616	8,760	73,139	283,515
—	—	362,898	499,763	862,661	313,074	6,446	(91,868)	227,652
—	—	819,116	—	819,116	706,656	—	243,123	949,779
—	—	1,759,099	—	1,759,099	1,517,585	10,079	84,734	1,612,398
—	—	71,406	—	71,406	61,602	—	6,834	68,436
—	—	113,900	—	113,900	98,263	—	16,975	115,238
—	—	302,316	22,172	324,488	260,809	7,844	(4,076)	264,577
—	—	446,895	—	446,895	385,539	7,651	34,355	427,545
—	—	697,324	—	697,324	601,586	24,560	5,837	631,983
—	—	1,649,958	—	1,649,958	1,423,428	11,812	545,439	1,980,679
—	—	150,009	—	150,009	129,414	—	512	129,926
—	—	585,617	—	585,617	505,215	1,091	47,153	553,459
—	—	531,340	115,895	647,235	458,390	36,753	(21,304)	473,839
—	—	1,711,276	—	1,711,276	1,476,328	—	91,194	1,567,522
—	—	1,694,385	—	1,694,385	1,461,755	—	371,266	1,833,021
—	—	129,714	—	129,714	111,905	—	34,262	146,167
—	—	198,454	—	198,454	171,207	4,063	51,984	227,254
—	—	157,069	—	157,069	135,504	255	1,432	137,191
—	—	353,215	—	353,215	304,721	—	68,567	373,288
—	—	529,744	—	529,744	457,013	—	2,581	459,594
—	—	218,846	79,951	298,797	188,800	—	(14,697)	174,103
—	—	66,968	98,448	165,416	57,774	487	(18,097)	40,164
—	—	280,105	20,877	300,982	241,649	2,863	(3,838)	240,674
—	—	266,714	—	266,714	230,096	—	38,964	269,060
—	—	128,669	2,331	131,000	111,004	1,992	(428)	112,568
—	—	239,851	231,109	470,960	206,921	2,994	(42,483)	167,432
—	—	410,411	1,007,039	1,417,450	354,064	12,670	(185,118)	181,616
—	—	464,282	—	464,282	400,538	—	24,323	424,861
—	—	164,238	—	164,238	141,689	—	11	141,700
—	—	238,902	130,035	368,937	206,102	—	(23,903)	182,199
—	—	542,353	—	542,353	467,891	—	41,148	509,039
—	—	475,172	1,387,901	1,863,073	409,933	1,998	(255,129)	156,802
—	—	129,717	162,976	292,693	111,908	—	(29,959)	81,949
—	—	749,889	769,879	1,519,768	646,933	—	(141,522)	505,411
—	—	468,767	128,377	597,144	404,408	6,092	(23,599)	386,901
—	—	709,835	476,030	1,185,865	612,378	4,662	(87,506)	529,534
—	—	1,060,482	296,033	1,356,515	914,884	1,154	(54,418)	861,620
—	—	166,577	287,665	454,242	143,707	1,091	(52,880)	91,918
—	—	235,008	687,988	922,996	202,743	14,056	(126,468)	90,331
—	—	53,574	—	53,574	46,219	—	1,089	47,308
—	—	289,706	—	289,706	249,931	183	80,753	330,867
—	—	169,819	—	169,819	146,504	3,896	30,392	180,792
—	—	337,866	—	337,866	291,479	—	6,503	297,982
—	—	197,118	244,423	441,541	170,055	1,233	(44,931)	126,357
—	—	186,056	—	186,056	160,512	—	38,970	199,482
—	—	88,434	39,293	127,727	76,292	858	(7,223)	69,927
—	—	541,368	—	541,368	467,041	4,119	86,689	557,849
—	—	428,012	191,971	619,983	369,248	5,328	(35,289)	339,287
—	—	352,574	—	352,574	304,167	—	42,181	346,348
—	—	383,873	222,718	606,591	331,169	523	(40,941)	290,751
—	—	303,305	66,114	369,419	261,663	3,669	(12,153)	253,179
—	—	1,341,909	1,056,780	2,398,689	1,157,672	—	(194,261)	963,411
—	—	123,911	37,997	161,908	106,898	—	(6,985)	99,913
—	—	167,299	—	167,299	144,329	—	34,331	178,660
—	—	130,862	—	130,862	112,895	617	9,177	122,689
—	—	550,230	—	550,230	474,687	1,453	10,357	486,497
—	—	56,359	—	56,359	48,622	—	10,108	58,730
—	—	128,234	179,361	307,595	110,628	613	(32,971)	78,270
—	—	173,464	190,081	363,545	149,648	7,811	(34,941)	122,518
—	—	374,913	—	374,913	323,439	1,255	3,859	328,553

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Oakland Borough	22070	Bergen	\$ 8,411,075	8,764,160	—	275,592	452,175	727,767
Old Tappan Bd Of Ed	23163	Bergen	2,382,861	2,905,004	—	91,349	492,083	583,432
Old Tappan Borough	23160	Bergen	4,875,477	4,634,753	—	145,742	—	145,742
Oradell Bd Of Ed	21193	Bergen	2,647,114	2,278,086	—	71,635	—	71,635
Oradell Borough	21190	Bergen	5,573,952	5,553,305	—	174,626	80,086	254,712
Palisades Park Bd Of Ed	20983	Bergen	4,642,956	4,859,979	—	152,824	268,675	421,499
Palisades Park Borough	20980	Bergen	8,182,410	7,803,615	—	245,388	—	245,388
Paramus Bd Of Ed	22773	Bergen	22,921,968	23,261,089	—	731,453	694,974	1,426,427
Paramus Borough	22770	Bergen	27,171,387	27,854,825	—	875,905	1,066,501	1,942,406
Park Ridge Boro Bd Of Ed	21383	Bergen	6,053,426	6,117,881	—	192,379	161,889	354,268
Park Ridge Borough	21380	Bergen	8,208,282	8,629,869	—	271,369	507,681	779,050
Pascack Valley Reg H S Dist	40120	Bergen	12,080,929	12,199,901	—	383,630	314,753	698,383
Ramapo Indian Hills Reg H S D	40130	Bergen	10,884,362	11,170,110	—	351,248	437,547	788,795
Ramsey Borough	21710	Bergen	11,049,767	11,201,588	—	352,238	324,968	677,206
Ramsey Borough Bd Of Ed	21713	Bergen	14,418,540	14,556,477	—	457,734	372,160	829,894
Ridgefield Boro Bd Of Ed	20483	Bergen	11,312,269	11,462,175	—	360,432	327,928	688,360
Ridgefield Borough	20480	Bergen	8,024,437	7,692,376	—	241,890	—	241,890
Ridgefield Park Bd Of Ed	20553	Bergen	8,926,288	9,288,719	—	292,087	469,282	761,369
Ridgefield Park Village	20550	Bergen	8,830,459	8,812,898	—	277,125	139,938	417,063
Ridgewood Public Library	20564	Bergen	3,642,993	3,767,869	—	118,482	171,656	290,138
Ridgewood Twp Bd Of Ed	20563	Bergen	21,488,873	22,482,937	—	706,984	1,234,552	1,941,536
Ridgewood Village	20560	Bergen	29,227,345	27,862,615	—	876,150	—	876,150
River Dell Reg School District	40060	Bergen	7,157,234	7,012,655	—	220,516	1,027	221,543
River Edge Boro Bd Of Ed	21513	Bergen	5,804,444	6,118,767	—	192,407	372,973	565,380
River Edge Borough	21510	Bergen	7,067,061	7,040,158	—	221,380	100,913	322,293
River Vale Township	22080	Bergen	5,423,868	5,322,037	—	167,353	7,448	174,801
River Vale Twp Bd Of Ed	22083	Bergen	5,242,077	5,152,885	—	162,034	15,153	177,187
Rochelle Park Township	21620	Bergen	2,959,788	2,812,706	—	88,447	—	88,447
Rochelle Park Twp Bd Of Ed	21623	Bergen	1,889,462	1,814,416	—	57,055	—	57,055
Rockleigh Borough	52890	Bergen	523,863	416,522	—	13,098	—	13,098
Rutherford Boro Bd Of Ed	20703	Bergen	8,292,925	7,777,248	—	244,558	—	244,558
Rutherford Borough	20700	Bergen	13,785,379	14,021,153	—	440,900	445,403	886,303
Saddle Brook Bd Of Ed	52963	Bergen	9,551,078	7,264,044	—	228,421	—	228,421
Saddle Brook Township	52960	Bergen	7,432,925	7,613,773	—	239,418	286,479	525,897
Saddle River Bd Of Ed	22863	Bergen	1,866,405	1,834,424	—	57,684	5,201	62,885
Saddle River Borough	22860	Bergen	3,405,247	3,321,708	—	104,452	—	104,452
South Hackensack Bd Of Ed	20533	Bergen	1,435,835	1,549,013	—	48,709	122,808	171,517
South Hackensack Township	20530	Bergen	2,237,216	1,944,096	—	61,133	—	61,133
Teaneck Bd Of Ed	20033	Bergen	27,289,537	26,594,811	—	836,284	—	836,284
Teaneck Community Charter Sch	35630	Bergen	1,132,267	1,006,807	—	31,659	—	31,659
Teaneck Township	20030	Bergen	25,516,957	25,414,286	—	799,162	359,598	1,158,760
Tenafly Bd Of Ed	20503	Bergen	16,137,574	15,713,292	—	494,110	—	494,110
Tenafly Borough	20500	Bergen	14,263,331	14,478,896	—	455,294	436,370	891,664
Teterboro Borough	23370	Bergen	2,221,160	2,340,088	—	73,585	141,557	215,142
Upper Saddle River Bd Of Ed	53423	Bergen	5,362,966	5,899,218	—	185,503	556,585	742,088
Upper Saddle River Boro	53420	Bergen	4,562,448	4,325,927	—	136,030	—	136,030
Waldwick Boro Bd Of Ed	21953	Bergen	7,330,857	8,050,372	—	253,147	749,170	1,002,317
Waldwick Borough	21950	Bergen	7,374,485	6,794,923	—	213,669	—	213,669
Wallington Borough	53490	Bergen	3,030,911	3,317,007	—	104,305	299,925	404,230
Wallington Borough Bd Of Ed	53493	Bergen	3,639,518	3,436,422	—	108,060	—	108,060
Washington Township (Bergen)	22040	Bergen	3,442,077	3,137,975	—	98,675	—	98,675
Westwood Borough	21530	Bergen	8,051,526	8,000,521	—	251,579	97,420	348,999
Westwood Reg Sch District	40080	Bergen	9,605,283	9,897,582	—	311,233	420,733	731,966
Woodcliff Lake Bd Of Ed	22483	Bergen	2,999,332	3,324,434	—	104,538	333,004	437,542
Woodcliff Lake Borough	22480	Bergen	4,153,387	3,901,705	—	122,691	—	122,691
Wood-Ridge Bd Of Ed	21053	Bergen	3,695,473	3,879,562	—	121,994	223,637	345,631
Wood-Ridge Borough	21050	Bergen	5,092,601	5,074,463	—	159,568	73,796	233,364
Wyckoff Township	22490	Bergen	8,265,911	8,149,529	—	256,265	44,812	301,077
Wyckoff Township Bd Of Ed	22493	Bergen	6,984,929	6,979,610	—	219,476	118,082	337,558
Bass River Twp Bd Of Ed	23533	Burlington	501,389	447,500	—	14,072	—	14,072

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	522,296	—	522,296	450,588	9,005	83,120	542,713
—	—	173,122	—	173,122	149,354	24	90,456	239,834
—	—	276,206	121,949	398,155	238,285	759	(22,417)	216,627
—	—	135,762	271,717	407,479	117,122	—	(49,948)	67,174
—	—	330,947	—	330,947	285,510	—	14,722	300,232
—	—	289,628	—	289,628	249,864	8,910	49,389	308,163
—	—	465,053	182,928	647,981	401,204	4,285	(33,627)	371,862
—	—	1,386,235	—	1,386,235	1,195,912	—	127,753	1,323,665
—	—	1,659,996	—	1,659,996	1,432,088	—	196,048	1,628,136
—	—	364,592	—	364,592	314,536	—	29,759	344,295
—	—	514,293	—	514,293	443,684	—	93,324	537,008
—	—	727,048	—	727,048	627,228	—	57,859	685,087
—	—	665,678	—	665,678	574,284	6,249	80,431	660,964
—	—	667,554	—	667,554	575,902	8,402	59,737	644,041
—	—	867,487	—	867,487	748,386	—	68,412	816,798
—	—	683,083	—	683,083	589,300	—	60,281	649,581
—	—	458,424	145,405	603,829	395,485	2,393	(26,729)	371,149
—	—	553,557	—	553,557	477,557	—	86,265	563,822
—	—	525,201	—	525,201	453,094	91	25,724	478,909
—	—	224,545	—	224,545	193,716	—	31,555	225,271
—	—	1,339,861	—	1,339,861	1,155,905	6,395	226,940	1,389,240
—	—	1,660,460	663,491	2,323,951	1,432,489	—	(121,965)	1,310,524
—	—	417,916	—	417,916	360,539	7,710	189	368,438
—	—	364,645	—	364,645	314,582	1,659	68,561	384,802
—	—	419,555	—	419,555	361,953	—	18,550	380,503
—	—	317,165	—	317,165	273,620	3,749	1,369	278,738
—	—	307,084	—	307,084	264,923	1,666	2,785	269,374
—	—	167,622	74,846	242,468	144,608	1,953	(13,759)	132,802
—	—	108,129	31,528	139,657	93,284	—	(5,796)	87,488
—	—	24,822	83,358	108,180	21,414	—	(15,323)	6,091
—	—	463,482	299,019	762,501	399,848	390	(54,967)	345,271
—	—	835,585	—	835,585	720,863	3,643	81,875	806,381
—	—	432,898	1,804,333	2,237,231	373,463	—	(331,679)	41,784
—	—	453,739	—	453,739	391,444	—	52,662	444,106
—	—	109,322	—	109,322	94,312	—	956	95,268
—	—	197,956	12,231	210,187	170,778	—	(2,248)	168,530
—	—	92,313	—	92,313	79,639	—	22,575	102,214
—	—	115,858	213,462	329,320	99,951	8,317	(39,239)	69,029
—	—	1,584,906	119,791	1,704,697	1,367,308	49	(22,020)	1,345,337
—	—	60,000	88,297	148,297	51,763	—	(16,231)	35,532
—	—	1,514,553	—	1,514,553	1,306,614	606	66,103	1,373,323
—	—	936,427	82,443	1,018,870	807,861	15,096	(15,155)	807,802
—	—	862,864	—	862,864	744,397	575	80,215	825,187
—	—	139,457	—	139,457	120,310	—	26,022	146,332
—	—	351,561	—	351,561	303,294	—	102,314	405,608
—	—	257,802	123,822	381,624	222,407	—	(22,761)	199,646
—	—	479,758	—	479,758	413,890	8,322	137,715	559,927
—	—	404,940	370,235	775,175	349,344	2,463	(68,058)	283,749
—	—	197,676	—	197,676	170,536	—	55,133	225,669
—	—	204,792	111,209	316,001	176,675	—	(20,443)	156,232
—	—	187,006	201,772	388,778	161,331	—	(37,090)	124,241
—	—	476,788	—	476,788	411,327	9,500	17,908	438,735
—	—	589,842	—	589,842	508,860	—	77,341	586,201
—	—	198,118	—	198,118	170,918	—	61,214	232,132
—	—	232,520	144,079	376,599	200,597	5,354	(26,485)	179,466
—	—	231,201	—	231,201	199,458	2,005	41,110	242,573
—	—	302,410	—	302,410	260,891	—	13,566	274,457
—	—	485,668	—	485,668	418,988	—	8,237	427,225
—	—	415,947	—	415,947	358,840	—	21,706	380,546
—	—	26,669	37,662	64,331	23,007	1,279	(6,923)	17,363

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Bass River Twp Municipal Bldg	23530	Burlington	\$ 869,587	759,279	—	23,876	—	23,876
Beverly City Bd Of Ed	21663	Burlington	914,331	1,010,260	—	31,768	98,775	130,543
Beverly City Housing Authority	56370	Burlington	596,330	696,596	—	21,905	96,930	118,835
Beverly City_Municipal Bldg	21660	Burlington	925,669	914,714	—	28,764	6,810	35,574
Beverly Sewerage Authority	30280	Burlington	609,267	608,295	—	19,128	9,862	28,990
Bordentown City	22290	Burlington	2,957,124	2,861,331	—	89,976	—	89,976
Bordentown Fire District #1	34570	Burlington	48,472	48,193	—	1,515	610	2,125
Bordentown Reg Sch District	40150	Burlington	12,306,906	11,997,681	—	377,272	—	377,272
Bordentown Sewerage Auth	34320	Burlington	2,162,135	2,167,460	—	68,157	42,563	110,720
Bordentown Twp	22590	Burlington	3,456,561	3,356,502	—	105,546	—	105,546
Bordentown Twp Fire District 2	34620	Burlington	148,005	126,910	—	3,991	—	3,991
Burlington City	20060	Burlington	8,581,553	8,649,424	—	271,984	209,233	481,217
Burlington City	20069	Burlington	181,283	186,527	—	5,865	7,705	13,570
Burlington City Bd Of Ed	20063	Burlington	9,944,311	9,032,788	—	284,039	—	284,039
Burlington City Housing Auth	56210	Burlington	402,162	404,803	—	12,729	9,341	22,070
Burlington Co Bd Of Social Serv	10071	Burlington	32,484,765	29,959,875	—	942,099	—	942,099
Burlington Co Bd Spcl Services	40490	Burlington	28,971,793	29,362,481	—	923,314	845,687	1,769,001
Burlington Co College	31090	Burlington	24,288,912	23,378,596	—	735,149	—	735,149
Burlington Co Institute Of Tech	10073	Burlington	11,934,066	11,270,221	—	354,396	—	354,396
Burlington Co Soil Con Dist	32720	Burlington	520,794	533,553	—	16,778	20,148	36,926
Burlington County Bridge Comm	30420	Burlington	21,979,609	21,564,408	—	678,101	27,985	706,086
Burlington County/Payroll Dept	10070	Burlington	157,743,456	130,396,342	—	4,100,361	—	4,100,361
Burlington Township	21970	Burlington	13,783,046	12,934,311	—	406,724	—	406,724
Burlington Twp Bd Of Ed	21973	Burlington	9,440,106	8,723,439	—	274,312	—	274,312
Burlington Twp Fire District 1	34880	Burlington	552,221	547,566	—	17,218	5,684	22,902
Chesterfield Township	50560	Burlington	1,427,160	1,465,209	—	46,074	57,873	103,947
Chesterfield Twp Bd Of Ed	50563	Burlington	2,132,053	2,091,219	—	65,759	2,233	67,992
Cinnaminson Sewerage Authority	55900	Burlington	1,352,384	1,480,471	—	46,554	134,198	180,752
Cinnaminson Township	22050	Burlington	4,384,335	4,522,355	—	142,207	196,010	338,217
Cinnaminson Twp Bd Of Ed	22053	Burlington	13,023,263	13,324,148	—	418,983	488,162	907,145
Delanco Sewerage Authority	55150	Burlington	364,292	370,237	—	11,642	11,524	23,166
Delanco Township	50680	Burlington	2,020,599	1,958,291	—	61,579	—	61,579
Delanco Twp Bd Of Ed	50683	Burlington	1,360,805	1,269,984	—	39,935	—	39,935
Delran Township	22600	Burlington	6,992,666	6,771,939	—	212,946	—	212,946
Delran Twp Bd Of Ed	22603	Burlington	7,721,909	7,910,721	—	248,756	298,422	547,178
Delran Twp Fire District #1	34690	Burlington	556,051	559,580	—	17,596	12,808	30,404
Eastampton Township	50790	Burlington	1,434,719	1,761,113	—	55,379	306,640	362,019
Eastampton Township Bd Of Ed	50793	Burlington	3,127,475	3,216,351	—	101,139	131,561	232,700
Edgewater Park Sewerage Auth	56170	Burlington	9,487	167,472	—	5,266	136,395	141,661
Edgewater Park Township	50870	Burlington	1,621,862	1,869,218	—	58,778	241,774	300,552
Edgewater Park Twp Bd Of Ed	50873	Burlington	4,212,766	4,354,566	—	136,931	196,256	333,187
Evesham Mun. Utilities Auth	31430	Burlington	7,182,091	7,076,745	—	222,531	35,294	257,825
Evesham Township	50960	Burlington	13,224,433	12,525,193	—	393,859	—	393,859
Evesham Twp Bd Of Ed	50963	Burlington	26,693,866	27,155,231	—	853,906	866,625	1,720,531
Fieldsboro Borough	51010	Burlington	152,722	149,235	—	4,693	—	4,693
Florence Township	21860	Burlington	7,194,825	6,763,218	—	212,672	—	212,672
Florence Township Bd Of Ed	21863	Burlington	7,583,695	7,081,833	—	222,691	—	222,691
Florence Twp Housing Authority	56440	Burlington	221,259	219,935	—	6,916	2,744	9,660
Florence Twp. Fire Dist. #1	35270	Burlington	620,072	617,334	—	19,412	8,529	27,941
Hainesport Township	51280	Burlington	1,555,760	1,507,883	—	47,416	—	47,416
Hainesport Township Bd Of Ed	51283	Burlington	1,840,837	1,825,090	—	57,391	18,750	76,141
Lenape Regional H S District	40420	Burlington	36,896,520	36,804,445	—	1,157,329	568,583	1,725,912
Lumberton Township	51910	Burlington	2,905,329	3,071,522	—	96,585	194,329	290,914
Lumberton Twp Bd Of Ed	51913	Burlington	6,261,749	5,691,661	—	178,976	—	178,976
Mansfield Township (Burlington)	23540	Burlington	2,456,952	2,615,755	—	82,253	180,082	262,335
Mansfield Twp Bd Ed (Burlingt)	23543	Burlington	2,654,647	2,905,118	—	91,353	262,598	353,951
Maple Shade Bd Of Ed	21873	Burlington	9,625,753	9,456,691	—	297,369	23,269	320,638
Maple Shade Township	21870	Burlington	5,290,296	4,774,767	—	150,144	—	150,144
Medford Lakes Boro Bd Of Ed	52083	Burlington	1,171,557	1,170,782	—	36,816	19,906	56,722
Medford Lakes Borough	52080	Burlington	1,741,457	1,774,762	—	55,808	59,301	115,109

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	45,249	79,845	125,094	39,036	—	(14,677)	24,359
—	—	60,206	—	60,206	51,940	—	18,157	70,097
—	—	41,513	—	41,513	35,814	—	17,818	53,632
—	—	54,512	—	54,512	47,028	—	1,252	48,280
—	—	36,251	—	36,251	31,274	—	1,813	33,087
—	—	170,520	30,668	201,188	147,108	2,297	(5,637)	143,768
—	—	2,872	—	2,872	2,478	—	112	2,590
—	—	714,997	50,505	765,502	616,832	673	(9,284)	608,221
—	—	129,169	—	129,169	111,435	—	7,824	119,259
—	—	200,029	25,575	225,604	172,566	10,663	(4,701)	178,528
—	—	7,563	15,590	23,153	6,525	—	(2,866)	3,659
—	—	515,459	—	515,459	444,689	3,638	38,462	486,789
—	—	11,116	—	11,116	9,590	—	1,416	11,006
—	—	538,305	611,349	1,149,654	464,399	9,151	(112,380)	361,170
—	—	24,124	—	24,124	20,812	—	1,717	22,529
—	—	1,785,446	1,606,670	3,392,116	1,540,314	3,607	(295,344)	1,248,577
—	—	1,749,844	—	1,749,844	1,509,601	—	155,457	1,665,058
—	—	1,393,237	358,387	1,751,624	1,201,954	12,162	(65,880)	1,148,236
—	—	671,644	362,836	1,034,480	579,431	3,892	(66,698)	516,625
—	—	31,797	—	31,797	27,431	—	3,704	31,135
—	—	1,285,122	—	1,285,122	1,108,682	—	5,144	1,113,826
—	—	7,770,914	20,810,644	28,581,558	6,704,011	33,907	(3,825,486)	2,912,432
—	—	770,815	489,791	1,260,606	664,986	—	(90,035)	574,951
—	—	519,870	452,182	972,052	448,494	—	(83,122)	365,372
—	—	32,632	—	32,632	28,152	—	1,045	29,197
—	—	87,319	—	87,319	75,330	—	10,638	85,968
—	—	124,625	—	124,625	107,515	45	410	107,970
—	—	88,228	—	88,228	76,115	—	24,669	100,784
—	—	269,508	—	269,508	232,506	531	36,031	269,068
—	—	794,047	—	794,047	685,029	—	89,736	774,765
—	—	22,064	—	22,064	19,035	—	2,118	21,153
—	—	116,703	18,242	134,945	100,681	4,126	(3,353)	101,454
—	—	75,684	54,415	130,099	65,293	—	(10,003)	55,290
—	—	403,571	67,523	471,094	348,163	—	(12,412)	335,751
—	—	471,436	—	471,436	406,710	907	54,857	462,474
—	—	33,348	—	33,348	28,769	—	2,355	31,124
—	—	104,953	—	104,953	90,543	—	56,368	146,911
—	—	191,677	—	191,677	165,361	—	24,184	189,545
—	—	9,980	—	9,980	8,610	—	25,073	33,683
—	—	111,395	—	111,395	96,101	—	44,444	140,545
—	—	259,508	—	259,508	223,879	—	36,076	259,955
—	—	421,736	—	421,736	363,834	—	6,488	370,322
—	—	746,433	370,695	1,117,128	643,952	—	(68,142)	575,810
—	—	1,618,304	—	1,618,304	1,396,120	17,489	159,306	1,572,915
—	—	8,894	325	9,219	7,673	—	(60)	7,613
—	—	403,051	245,811	648,862	347,714	1,230	(45,186)	303,758
—	—	422,039	299,562	721,601	364,095	457	(55,067)	309,485
—	—	13,107	—	13,107	11,307	—	504	11,811
—	—	36,790	—	36,790	31,739	—	1,568	33,307
—	—	89,862	13,961	103,823	77,524	1,229	(2,566)	76,187
—	—	108,765	—	108,765	93,833	4,918	3,447	102,198
—	—	2,193,345	—	2,193,345	1,892,211	—	104,519	1,996,730
—	—	183,046	—	183,046	157,915	4,779	35,722	198,416
—	—	339,192	381,608	720,800	292,623	—	(70,148)	222,475
—	—	155,885	—	155,885	134,483	—	33,103	167,586
—	—	173,129	—	173,129	149,360	1,340	48,272	198,972
—	—	563,567	—	563,567	486,193	—	4,277	490,470
—	—	284,550	351,623	636,173	245,483	—	(64,637)	180,846
—	—	69,772	—	69,772	60,193	642	3,659	64,494
—	—	105,766	—	105,766	91,245	—	10,901	102,146

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Medford Township	52070	Burlington	\$ 6,723,493	6,129,600	—	192,748	—	192,748
Medford Township Bd Of Ed	52073	Burlington	10,620,617	10,505,332	—	330,344	87,111	417,455
Moorestown Township	21890	Burlington	15,615,614	14,541,465	—	457,262	—	457,262
Moorestown Township Bd Of Ed	21893	Burlington	15,854,780	16,234,490	—	510,499	605,859	1,116,358
Moorestown Twp Fire District 1	56330	Burlington	1,428,809	1,433,890	—	45,089	29,475	74,564
Moorestown Twp Fire District 2	56410	Burlington	433,386	501,507	—	15,770	66,351	82,121
Mount Holly Mun Util Auth	30540	Burlington	9,434,272	8,924,296	—	280,628	—	280,628
Mount Holly Township	21900	Burlington	2,789,386	2,265,640	—	71,244	—	71,244
Mount Holly Twp Bd Of Ed	21903	Burlington	4,376,091	4,020,894	—	126,438	—	126,438
Mount Laurel Fire District #1	34370	Burlington	1,008,283	1,048,392	—	32,967	52,292	85,259
Mount Laurel Township	23430	Burlington	13,239,779	13,787,387	—	433,549	704,710	1,138,259
Mount Laurel Twp Bd Of Ed	23433	Burlington	23,146,550	22,134,821	—	696,038	—	696,038
Mount Laurel Twp Mun Util Auth	31580	Burlington	9,236,629	9,076,620	—	285,418	24,241	309,659
New Hanover Township	52370	Burlington	480,311	463,398	—	14,572	—	14,572
New Hanover Twp Bd Of Ed	57530	Burlington	857,869	825,459	—	25,957	—	25,957
North Hanover Township	52430	Burlington	1,167,296	802,907	—	25,248	—	25,248
North Hanover Township Bd Of Ed	52433	Burlington	7,677,672	7,267,973	—	228,544	—	228,544
Northern Burlington Co Reg	40210	Burlington	9,774,214	9,012,847	—	283,412	—	283,412
Palmyra Borough	20320	Burlington	2,130,302	2,202,753	—	69,266	99,886	169,152
Palmyra Borough Bd Of Ed	20323	Burlington	3,343,179	3,691,696	—	116,087	359,233	475,320
Pemberton Borough	52590	Burlington	1,068,905	1,038,876	—	32,668	—	32,668
Pemberton Township	52600	Burlington	11,325,561	11,320,776	—	355,986	194,774	550,760
Pemberton Township Bd Of Ed	52603	Burlington	40,279,091	39,865,952	—	1,253,600	351,140	1,604,740
Pemberton Twp Mun Util Auth	32020	Burlington	1,898,948	1,684,917	—	52,983	—	52,983
Rancocas Valley Regional H S	40220	Burlington	6,878,650	7,006,454	—	220,321	231,006	451,327
Renaissance Reg Leadership Chtr	48800	Burlington	872,707	724,644	—	22,787	—	22,787
Riverbank Chtr Schl Of Excell.	48500	Burlington	106,660	349,229	—	10,982	211,037	222,019
Riverside Sew Authority	30330	Burlington	1,303,024	1,027,225	—	32,301	—	32,301
Riverside Township	21920	Burlington	1,768,319	2,406,881	—	75,685	581,676	657,361
Riverside Township Bd Of Ed	21923	Burlington	5,317,867	5,401,731	—	169,859	165,706	335,565
Riverton Boro School Board	52873	Burlington	657,612	648,744	—	20,400	3,902	24,302
Riverton Borough	52870	Burlington	1,374,528	1,346,612	—	42,345	68	42,413
Shamong Township	53010	Burlington	1,264,773	1,460,031	—	45,911	190,579	236,490
Shamong Twp Bd Of Ed	53013	Burlington	3,643,602	3,601,987	—	113,266	28,105	141,371
Southampton Township	53080	Burlington	3,154,870	3,363,406	—	105,764	235,223	340,987
Southampton Twp Bd Of Ed	53083	Burlington	2,546,947	2,557,410	—	80,419	53,572	134,171
Springfield Township(Burl)	53170	Burlington	742,636	694,507	—	21,839	—	21,839
Springfield Twp Bd Of Ed (Burl)	53173	Burlington	1,113,091	994,362	—	31,268	—	31,268
Tabernacle Township	53280	Burlington	1,879,240	1,936,488	—	60,894	82,367	143,261
Tabernacle Twp Bd Of Ed	53283	Burlington	4,404,779	3,880,561	—	122,026	—	122,026
Washington Twp (Burlington)	53550	Burlington	161,347	83,350	—	2,621	—	2,621
Washington Twp Bd Of Ed (Burl)	53553	Burlington	281,044	295,040	—	9,278	17,005	26,283
Westampton Township	23240	Burlington	5,028,022	5,188,201	—	163,145	226,421	389,566
Westampton Township Bd Of Ed	23243	Burlington	4,031,407	3,889,010	—	122,291	—	122,291
Willingboro Mun Util Authority	30650	Burlington	5,978,574	5,780,848	—	181,781	—	181,781
Willingboro Township	22500	Burlington	16,398,758	16,478,180	—	518,162	356,480	874,642
Willingboro Twp Bd Of Ed	22503	Burlington	18,174,787	17,085,862	—	537,271	—	537,271
Woodland Township	53820	Burlington	490,077	452,497	—	14,229	—	14,229
Woodland Twp Bd Of Ed	53823	Burlington	934,319	1,143,642	—	35,962	196,904	232,866
Wrightstown Borough	53850	Burlington	633,896	766,932	—	24,116	125,848	149,964
Wrightstown Mun Util Auth	55880	Burlington	564,853	363,946	—	11,444	—	11,444
Audubon Borough	50130	Camden	3,506,225	3,489,385	—	109,725	47,055	156,780
Audubon Borough Bd Of Ed	50133	Camden	5,885,485	5,694,818	—	179,076	—	179,076
Audubon Park Borough	50140	Camden	255,958	220,162	—	6,923	—	6,923
Barrington Boro Bd Of Ed	22613	Camden	1,737,450	1,747,985	—	54,966	39,598	94,564
Barrington Borough	22610	Camden	2,824,085	2,861,127	—	89,969	81,537	171,506
Bellmawr Borough	50230	Camden	7,038,094	7,451,275	—	234,308	479,881	714,189
Bellmawr Borough Bd Of Ed	50233	Camden	2,919,254	3,210,015	—	100,940	301,986	402,926
Berlin Borough	22990	Camden	4,089,188	3,970,861	—	124,865	—	124,865
Berlin Borough Bd Of Ed	22993	Camden	2,217,938	2,042,186	—	64,217	—	64,217

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	365,291	394,025	759,316	315,138	—	(72,431)	242,707
—	—	626,061	—	626,061	540,106	—	16,013	556,119
—	—	866,592	651,978	1,518,570	747,614	7,714	(119,849)	635,479
—	—	967,487	—	967,487	834,657	6,230	111,371	952,258
—	—	85,452	—	85,452	73,720	—	5,418	79,138
—	—	29,887	—	29,887	25,784	—	12,197	37,981
—	—	531,840	274,058	805,898	458,821	—	(50,378)	408,443
—	—	135,020	402,629	537,649	116,482	—	(74,013)	42,469
—	—	239,623	229,428	469,051	206,724	1,517	(42,174)	166,067
—	—	62,478	—	62,478	53,901	7,244	9,613	70,758
—	—	821,653	—	821,653	708,845	—	129,542	838,387
—	—	1,319,115	465,896	1,785,011	1,138,008	—	(85,643)	1,052,365
—	—	540,917	—	540,917	466,652	—	4,456	471,108
—	—	27,616	6,149	33,765	23,824	—	(1,130)	22,694
—	—	49,193	12,880	62,073	42,439	424	(2,368)	40,495
—	—	47,849	293,706	341,555	41,280	—	(53,990)	(12,710)
—	—	433,132	218,441	651,573	373,665	12,003	(40,155)	345,513
—	—	537,117	484,858	1,021,975	463,374	—	(89,128)	374,246
—	—	131,272	—	131,272	113,249	—	18,361	131,610
—	—	220,005	—	220,005	189,800	—	66,035	255,835
—	—	61,911	7,122	69,033	53,411	504	(1,309)	52,606
—	—	674,657	—	674,657	582,030	3,617	35,804	621,451
—	—	2,375,794	—	2,375,794	2,049,611	22,817	64,548	2,136,976
—	—	100,412	151,207	251,619	86,626	408	(27,795)	59,239
—	—	417,547	—	417,547	360,220	—	42,464	402,684
—	—	43,185	112,346	155,531	37,256	—	(20,652)	16,604
—	—	20,812	—	20,812	17,955	—	38,793	56,748
—	—	61,217	214,933	276,150	52,812	—	(39,510)	13,302
—	—	143,437	—	143,437	123,744	—	106,926	230,670
—	—	321,914	—	321,914	277,717	—	30,461	308,178
—	—	38,662	—	38,662	33,354	2,058	717	36,129
—	—	80,251	—	80,251	69,233	1,313	12	70,558
—	—	87,010	—	87,010	75,064	—	35,033	110,097
—	—	214,659	—	214,659	185,187	640	5,166	190,993
—	—	200,441	—	200,441	172,921	2,787	43,239	218,947
—	—	152,408	—	152,408	131,483	—	9,881	141,364
—	—	41,389	28,459	69,848	35,706	—	(5,231)	30,475
—	—	59,259	82,830	142,089	51,123	707	(15,226)	36,604
—	—	115,404	—	115,404	99,560	—	15,141	114,701
—	—	231,260	374,667	605,927	199,510	9,182	(68,873)	139,819
—	—	4,967	64,422	69,389	4,285	—	(11,842)	(7,557)
—	—	17,583	—	17,583	15,169	1,028	3,126	19,323
—	—	309,189	—	309,189	266,739	1,068	41,622	309,429
—	—	231,764	51,987	283,751	199,944	—	(9,556)	190,388
—	—	344,507	65,500	410,007	297,208	—	(12,040)	285,168
—	—	982,010	—	982,010	847,186	17,120	65,529	929,835
—	—	1,018,225	619,775	1,638,000	878,428	3,586	(113,929)	768,085
—	—	26,966	23,798	50,764	23,264	2,077	(4,375)	20,966
—	—	68,155	—	68,155	58,798	—	36,196	94,994
—	—	45,705	—	45,705	39,430	—	23,134	62,564
—	—	21,689	163,318	185,007	18,711	—	(30,022)	(11,311)
—	—	207,948	—	207,948	179,398	—	8,650	188,048
—	—	339,380	61,048	400,428	292,785	—	(11,222)	281,563
—	—	13,120	26,371	39,491	11,319	—	(4,848)	6,471
—	—	104,170	—	104,170	89,868	—	7,279	97,147
—	—	170,508	—	170,508	147,098	—	14,988	162,086
—	—	444,055	—	444,055	383,089	—	88,214	471,303
—	—	191,299	—	191,299	165,035	—	55,512	220,547
—	—	236,642	30,217	266,859	204,152	—	(5,555)	198,597
—	—	121,703	112,597	234,300	104,994	1,093	(20,698)	85,389

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Berlin Township	23220	Camden	\$ 4,093,069	4,239,715	—	133,319	198,333	331,652
Berlin Township Bd Of Ed	23223	Camden	1,871,199	1,836,695	—	57,756	3,110	60,866
Black Horse Pike Reg Sch Dist	40230	Camden	18,727,668	18,027,511	—	566,882	—	566,882
Brooklawn Boro Bd Of Ed	50413	Camden	1,073,293	1,137,351	—	35,764	74,085	109,849
Brooklawn Borough	50410	Camden	1,515,988	1,439,114	—	45,253	—	45,253
Camden Academy Charter High Sch	40000	Camden	775,940	895,432	—	28,157	116,663	144,820
Camden City	21850	Camden	45,403,804	48,120,496	—	1,513,167	3,139,939	4,653,106
Camden City Bd Of Ed	21853	Camden	97,223,322	91,503,767	—	2,877,370	—	2,877,370
Camden City Housing Authority	30570	Camden	10,213,713	9,903,351	—	311,415	—	311,415
Camden City Park Authority	32780	Camden	3,462,775	3,209,606	—	100,927	—	100,927
Camden City Redevelopment Agency	36500	Camden	2,407,922	2,193,078	—	68,962	—	68,962
Camden Co Bd Of Chosen Frhldr	10130	Camden	154,147,489	145,718,571	—	4,582,174	—	4,582,174
Camden Co Bd Of Social Srv	10131	Camden	93,925,876	96,416,209	—	3,031,843	3,796,899	6,828,742
Camden Co Ed Services Comm	32840	Camden	2,214,489	2,463,954	—	77,480	254,001	331,481
Camden Co Health Services Ctr	34630	Camden	71,681,482	65,195,571	—	2,050,099	—	2,050,099
Camden Co Improvement Authority	34270	Camden	2,550,422	4,251,048	—	133,676	1,511,210	1,644,886
Camden Co Mun Util Authority	32010	Camden	20,402,618	20,742,355	—	652,251	651,261	1,303,512
Camden Co Pollution Control Fin	34760	Camden	3,348,024	2,756,951	—	86,693	—	86,693
Camden Co Soil Conservatn Dist	33000	Camden	730,816	728,369	—	22,904	10,725	33,629
Camden County College	31080	Camden	45,723,453	45,388,460	—	1,427,257	514,138	1,941,395
Camden County Technical Schools	10133	Camden	13,481,989	13,467,024	—	423,476	223,867	647,343
Camden'S Pride Charter School	47800	Camden	448,985	390,541	—	12,281	—	12,281
Camdens Promise Charter School	35650	Camden	626,819	427,946	—	13,457	—	13,457
Cherry Hill Fire Dist 13	35100	Camden	6,746,169	6,875,388	—	216,199	229,900	446,099
Cherry Hill Township	23010	Camden	27,240,050	26,958,507	—	847,720	235,621	1,083,341
Cherry Hill Twp Bd Of Ed	23013	Camden	42,443,864	42,665,190	—	1,341,623	936,246	2,277,869
Cheshilhurst Borough	50530	Camden	693,478	694,643	—	21,843	13,183	35,026
Clementon Bd Of Ed	50593	Camden	1,469,139	1,471,954	—	46,286	28,229	74,515
Clementon Borough	50590	Camden	2,570,055	2,494,909	—	78,453	—	78,453
Clementon Housing Authority	31350	Camden	538,930	465,510	—	14,638	—	14,638
Collingswood Boro Housing Auth	32530	Camden	331,748	1,348,996	—	42,420	882,981	925,401
Collingswood Borough	20860	Camden	6,445,239	6,291,303	—	197,832	—	197,832
Collingswood Borough Bd Of Ed	20863	Camden	8,886,262	9,447,788	—	297,089	640,255	937,344
D.U.E. Season Charter School	44200	Camden	2,869,793	3,095,914	—	97,352	245,380	342,732
Delaware River Port Authority	44700	Camden	2,108,260	1,502,115	—	47,235	—	47,235
Eastern Camden Co Reg Sch Dist	57380	Camden	8,523,188	8,341,778	—	262,310	—	262,310
Eco Charter School	45500	Camden	902,511	705,272	—	22,178	—	22,178
Freedom Academy Charter School	45300	Camden	870,982	788,281	—	24,788	—	24,788
Gibbsboro Borough	51170	Camden	558,587	567,529	—	17,846	17,520	35,366
Gibbsboro Borough Bd Of Ed	51173	Camden	616,648	628,735	—	19,771	21,252	41,023
Gloucester City	21560	Camden	8,032,655	8,499,189	—	267,260	543,354	810,614
Gloucester City Bd Of Ed	21563	Camden	12,604,209	13,148,909	—	413,472	691,041	1,104,513
Gloucester Township	23020	Camden	22,515,190	18,812,772	—	591,575	—	591,575
Gloucester Twp Bd Of Ed	23023	Camden	27,775,200	25,557,435	—	803,663	—	803,663
Gloucester Twp Fire District 2	32350	Camden	224,810	224,068	—	7,046	3,309	10,355
Gloucester Twp Fire District 3	34120	Camden	46,900	34,430	—	1,083	—	1,083
Gloucester Twp Fire District 4	32470	Camden	401,375	296,744	—	9,331	—	9,331
Gloucester Twp Fire District 5	34810	Camden	75,689	63,273	—	1,990	—	1,990
Gloucester Twp Fire District 6	34820	Camden	350,747	352,204	—	11,075	7,417	18,492
Gloucester Twp Housing Auth	34180	Camden	531,168	314,345	—	9,885	—	9,885
Gloucester Twp M U A	30900	Camden	5,166,185	5,160,516	—	162,274	85,840	248,114
Haddon Heights Bd Of Ed	23003	Camden	5,035,023	4,657,419	—	146,454	—	146,454
Haddon Heights Borough	23000	Camden	2,583,625	2,678,574	—	84,229	127,247	211,476
Haddon Township	21220	Camden	5,887,768	13,461,687	—	423,308	6,634,259	7,057,567
Haddon Township Bd Of Ed	21223	Camden	8,008,888	8,374,619	—	263,343	456,016	719,359
Haddon Township Housing Auth	55510	Camden	543,216	518,541	—	16,306	—	16,306
Haddon Twp Fire District 1	30710	Camden	73,584	71,903	—	2,261	—	2,261
Haddonfield Bd Of Ed	20913	Camden	7,039,084	6,296,822	—	198,006	—	198,006
Haddonfield Borough	20910	Camden	8,946,326	8,604,910	—	270,585	—	270,585
Hi-Nella Borough	51490	Camden	685,615	676,747	—	21,281	4,394	25,675

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	252,664	—	252,664	217,975	1,963	36,458	256,396
—	—	109,457	—	109,457	94,429	—	572	95,001
—	—	1,074,342	274,837	1,349,179	926,841	—	(50,522)	876,319
—	—	67,780	—	67,780	58,474	—	13,619	72,093
—	—	85,763	39,663	125,426	73,989	160	(7,291)	66,858
—	—	53,363	—	53,363	46,036	—	21,445	67,481
—	—	2,867,720	—	2,867,720	2,473,998	62,918	577,195	3,114,111
—	—	5,453,127	3,224,434	8,677,561	4,704,444	—	(592,727)	4,111,717
—	—	590,186	88,246	678,432	509,157	—	(16,222)	492,935
—	—	191,275	157,490	348,765	165,014	—	(28,950)	136,064
—	—	130,696	142,968	273,664	112,752	—	(26,281)	86,471
—	—	8,684,035	4,560,967	13,245,002	7,491,766	118,839	(838,413)	6,772,192
—	—	5,745,882	—	5,745,882	4,957,005	—	697,959	5,654,964
—	—	146,838	—	146,838	126,678	1,267	46,691	174,636
—	—	3,885,302	4,333,816	8,219,118	3,351,872	—	(796,657)	2,555,215
—	—	253,339	—	253,339	218,557	—	277,796	496,353
—	—	1,236,132	—	1,236,132	1,066,418	—	119,717	1,186,135
—	—	164,299	450,874	615,173	141,742	—	(82,881)	58,861
—	—	43,407	—	43,407	37,447	—	1,971	39,418
—	—	2,704,906	—	2,704,906	2,333,537	10,412	94,511	2,438,460
—	—	802,561	—	802,561	692,374	20,987	41,152	754,513
—	—	23,274	42,511	65,785	20,079	—	(7,814)	12,265
—	—	25,503	160,477	185,980	22,002	—	(29,499)	(7,497)
—	—	409,736	—	409,736	353,481	—	42,261	395,742
—	—	1,606,581	—	1,606,581	1,386,006	2,742	43,313	1,432,061
—	—	2,542,614	—	2,542,614	2,193,527	24,036	172,104	2,389,667
—	—	41,397	—	41,397	35,713	282	2,423	38,418
—	—	87,720	—	87,720	75,677	—	5,189	80,866
—	—	148,683	19,661	168,344	128,270	—	(3,614)	124,656
—	—	27,742	53,843	81,585	23,933	—	(9,898)	14,035
—	—	80,393	—	80,393	69,355	—	162,313	231,668
—	—	374,927	19,545	394,472	323,452	11	(3,593)	319,870
—	—	563,037	—	563,037	485,735	—	117,694	603,429
—	—	184,500	—	184,500	159,169	—	45,107	204,276
—	—	89,518	485,643	575,161	77,228	—	(89,273)	(12,045)
—	—	497,125	6,742	503,867	428,872	—	(1,239)	427,633
—	—	42,030	154,226	196,256	36,260	—	(28,350)	7,910
—	—	46,977	56,016	102,993	40,528	—	(10,297)	30,231
—	—	33,822	—	33,822	29,178	—	3,221	32,399
—	—	37,469	—	37,469	32,325	97	3,907	36,329
—	—	506,506	—	506,506	436,965	21,917	99,881	558,763
—	—	783,604	—	783,604	676,019	18,655	127,030	821,704
—	—	1,121,139	2,797,119	3,918,258	967,213	—	(514,176)	453,037
—	—	1,523,084	1,424,552	2,947,636	1,313,973	7,317	(261,866)	1,059,424
—	—	13,353	—	13,353	11,520	—	608	12,128
—	—	2,052	9,929	11,981	1,770	—	(1,825)	(55)
—	—	17,684	83,173	100,857	15,256	—	(15,289)	(33)
—	—	3,771	9,377	13,148	3,253	—	(1,724)	1,529
—	—	20,989	—	20,989	18,108	1,504	1,363	20,975
—	—	18,733	177,634	196,367	16,161	—	(32,653)	(16,492)
—	—	307,539	—	307,539	265,315	—	15,780	281,095
—	—	277,557	237,176	514,733	239,450	—	(43,599)	195,851
—	—	159,628	—	159,628	137,712	4,008	23,391	165,111
—	—	802,243	—	802,243	692,100	—	1,219,533	1,911,633
—	—	499,082	—	499,082	430,561	13,909	83,826	528,296
—	—	30,902	11,737	42,639	26,660	—	(2,158)	24,502
—	—	4,285	157	4,442	3,697	—	(29)	3,668
—	—	375,256	516,419	891,675	323,736	3,918	(94,930)	232,724
—	—	512,806	137,282	650,088	442,400	—	(25,236)	417,164
—	—	40,330	—	40,330	34,793	—	808	35,601

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Institute For Excellence Ch Sch	48400	Camden	\$ 1,695,319	1,057,658	—	33,258	—	33,258
Laurel Springs Borough	23180	Camden	923,767	799,432	—	25,138	—	25,138
Laurel Springs Borough Bd Of Ed	23183	Camden	330,785	305,874	—	9,618	—	9,618
Lawnside Borough	51730	Camden	2,205,357	2,013,978	—	63,330	—	63,330
Lawnside Borough Bd Of Ed	51733	Camden	856,068	1,162,538	—	36,556	279,298	315,854
Leap Academy Charter School	35300	Camden	5,528,752	5,223,857	—	164,266	—	164,266
Lindenwold Borough	51790	Camden	5,341,178	4,720,283	—	148,431	—	148,431
Lindenwold Borough Bd Of Ed	51793	Camden	8,721,846	8,315,456	—	261,483	—	261,483
Lindenwold Twp Fire District 1	46700	Camden	180,599	173,559	—	5,458	—	5,458
Magnolia Borough	51940	Camden	1,801,851	1,820,548	—	57,248	47,766	105,014
Magnolia Borough Bd Of Ed	51943	Camden	1,141,703	1,266,805	—	39,835	127,924	167,759
Merchantville Boro Bd Of Ed	20663	Camden	598,106	598,643	—	18,825	10,967	29,792
Merchantville Borough	20660	Camden	727,493	769,113	—	24,185	48,664	72,849
Mount Ephraim Bd Of Ed	52293	Camden	1,911,149	1,897,243	—	59,660	21,573	81,233
Mount Ephraim Borough	52290	Camden	1,676,548	1,599,636	—	50,301	—	50,301
Oaklyn Borough	52470	Camden	1,803,754	1,857,953	—	58,424	78,412	136,836
Oaklyn Borough Bd Of Ed	52473	Camden	887,952	707,724	—	22,255	—	22,255
Pennsauken Sewerage Authority	30310	Camden	3,901,209	3,993,322	—	125,571	147,941	273,512
Pennsauken Township	52630	Camden	19,668,429	19,968,814	—	627,927	604,434	1,232,361
Pennsauken Twp Bd Of Ed	52633	Camden	26,825,485	24,881,937	—	782,422	—	782,422
Pine Hill Boro Mun Util Auth	55980	Camden	1,329,327	1,328,715	—	41,782	22,818	64,600
Pine Hill Borough	23490	Camden	2,276,912	1,817,595	—	57,155	—	57,155
Pine Hill Borough Bd Of Ed	23493	Camden	8,700,920	8,420,995	—	264,801	—	264,801
Pine Hill Fire District 1	35230	Camden	348,794	357,201	—	11,232	13,375	24,607
Pine Valley Borough	52680	Camden	163,832	176,102	—	5,538	13,457	18,995
Runnemede Borough	23170	Camden	3,213,894	2,777,936	—	87,353	—	87,353
Runnemede Borough Bd Of Ed	23173	Camden	2,992,838	3,031,301	—	95,320	85,726	181,046
Somerdale Boro Bd Of Ed	22443	Camden	944,186	858,254	—	26,988	—	26,988
Somerdale Borough	22440	Camden	2,478,995	2,188,127	—	68,806	—	68,806
Sterling High School District	57260	Camden	8,856,408	9,265,486	—	291,357	508,277	799,634
Stratford Bd Of Ed	22793	Camden	3,447,049	3,238,813	—	101,846	—	101,846
Stratford Borough	22790	Camden	2,134,209	2,015,636	—	63,382	—	63,382
Tavistock Borough	53290	Camden	174,004	179,781	—	5,653	8,038	13,691
The Kingdom Ch Schl Leadership	50100	Camden	—	240,942	—	7,577	207,760	215,337
Voorhees Fire District	35170	Camden	1,845,860	2,117,655	—	66,590	266,781	333,371
Voorhees Township	53460	Camden	13,784,365	13,771,194	—	433,040	230,724	663,764
Voorhees Twp Bd Of Ed	53463	Camden	12,002,323	12,482,269	—	392,510	624,634	1,017,144
Waterford Township	53600	Camden	4,289,901	3,967,182	—	124,749	—	124,749
Waterford Twp Bd Of Ed	53603	Camden	3,037,404	2,943,795	—	92,569	—	92,569
Winslow Township	23400	Camden	14,880,131	15,956,437	—	501,756	1,189,405	1,691,161
Winslow Township Bd Of Ed	23403	Camden	12,316,392	12,438,936	—	391,147	321,968	713,115
Winslow Twp Fire District 1	34720	Camden	902,486	896,068	—	28,177	10,316	38,493
Woodlynne Bd Of Ed	20333	Camden	914,534	1,014,938	—	31,915	102,638	134,553
Woodlynne Borough	20330	Camden	1,313,753	1,276,934	—	40,154	—	40,154
Avalon Borough	23500	Cape May	11,214,564	10,967,322	—	344,871	—	344,871
Avalon Borough Bd Of Ed	23503	Cape May	691,804	756,349	—	23,784	67,805	91,589
Cape May City	23060	Cape May	8,345,227	8,629,824	—	271,368	391,962	663,330
Cape May City Bd Of Ed	23063	Cape May	755,622	347,344	—	10,922	—	10,922
Cape May City Housing Authority	55480	Cape May	222,146	263,608	—	8,289	39,653	47,942
Cape May Co Bd Social Services	10121	Cape May	9,333,244	8,865,929	—	278,792	—	278,792
Cape May Co Bridge Comm	55130	Cape May	3,092,294	3,081,924	—	96,912	45,365	142,277
Cape May Co Special Services	40500	Cape May	8,366,686	8,298,309	—	260,943	87,976	348,919
Cape May Co Technical Sch Dist	10123	Cape May	5,222,622	5,028,450	—	158,121	—	158,121
Cape May County	10120	Cape May	92,501,937	89,016,353	—	2,799,152	—	2,799,152
Cape May County Mun Util Auth	32200	Cape May	28,153,443	27,770,908	—	873,266	164,578	1,037,844
Cape May Point Borough	50490	Cape May	735,990	395,991	—	12,452	—	12,452
Charter Tech	35480	Cape May	1,032,532	820,531	—	25,802	—	25,802
Dennis Township	50730	Cape May	3,311,067	2,929,896	—	92,132	—	92,132
Dennis Twp Bd Of Ed	50733	Cape May	3,787,852	3,700,825	—	116,374	—	116,374
Greater Wildwood Tour.Imp & Da	35150	Cape May	1,969,590	1,876,735	—	59,015	—	59,015

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	63,031	520,071	583,102	54,377	—	(95,601)	(41,224)
—	—	47,642	90,988	138,630	41,101	—	(16,726)	24,375
—	—	18,228	15,671	33,899	15,726	—	(2,881)	12,845
—	—	120,022	126,292	246,314	103,544	—	(23,215)	80,329
—	—	69,281	—	69,281	59,769	1,328	51,341	112,438
—	—	311,314	165,809	477,123	268,572	—	(30,480)	238,092
—	—	281,303	441,585	722,888	242,682	—	(81,174)	161,508
—	—	495,556	197,250	692,806	427,519	29	(36,259)	391,289
—	—	10,343	2,899	13,242	8,923	—	(533)	8,390
—	—	108,495	—	108,495	93,599	—	8,780	102,379
—	—	75,495	—	75,495	65,130	—	23,515	88,645
—	—	35,676	—	35,676	30,778	628	2,016	33,422
—	—	45,835	—	45,835	39,542	—	8,946	48,488
—	—	113,065	—	113,065	97,542	—	3,966	101,508
—	—	95,330	36,876	132,206	82,241	416	(6,779)	75,878
—	—	110,724	—	110,724	95,522	1,836	14,414	111,772
—	—	42,177	139,812	181,989	36,386	—	(25,701)	10,685
—	—	237,980	—	237,980	205,307	—	27,195	232,502
—	—	1,190,033	—	1,190,033	1,026,648	—	111,109	1,137,757
—	—	1,482,828	1,204,778	2,687,606	1,279,244	—	(221,466)	1,057,778
—	—	79,184	—	79,184	68,313	935	4,195	73,443
—	—	108,319	356,074	464,393	93,447	1,544	(65,455)	29,536
—	—	501,846	88,569	590,415	432,945	—	(16,281)	416,664
—	—	21,287	—	21,287	18,365	—	2,459	20,824
—	—	10,495	—	10,495	9,054	—	2,474	11,528
—	—	165,550	319,477	485,027	142,821	—	(58,727)	84,094
—	—	180,649	—	180,649	155,847	2,008	15,759	173,614
—	—	51,147	57,516	108,663	44,125	—	(10,573)	33,552
—	—	130,401	207,274	337,675	112,497	570	(38,102)	74,965
—	—	552,173	—	552,173	476,362	—	93,433	569,795
—	—	193,016	119,021	312,037	166,516	—	(21,879)	144,637
—	—	120,121	64,762	184,883	103,629	761	(11,905)	92,485
—	—	10,714	—	10,714	9,243	—	1,477	10,720
—	—	14,359	—	14,359	12,387	—	38,191	50,578
—	—	126,201	—	126,201	108,874	—	49,041	157,915
—	—	820,688	—	820,688	708,012	—	42,413	750,425
—	—	743,875	—	743,875	641,745	—	114,822	756,567
—	—	236,422	202,936	439,358	203,963	—	(37,304)	166,659
—	—	175,434	27,375	202,809	151,348	—	(5,032)	146,316
—	—	950,917	—	950,917	820,361	22,795	218,641	1,061,797
—	—	741,293	—	741,293	639,518	—	59,185	698,703
—	—	53,401	—	53,401	46,069	—	1,896	47,965
—	—	60,485	—	60,485	52,181	—	18,867	71,048
—	—	76,098	8,677	84,775	65,650	—	(1,595)	64,055
—	—	653,593	16,241	669,834	563,858	—	(2,986)	560,872
—	—	45,074	—	45,074	38,886	—	12,464	51,350
—	—	514,291	—	514,291	443,681	22,815	72,052	538,548
—	—	20,700	338,781	359,481	17,858	—	(62,276)	(44,418)
—	—	15,710	—	15,710	13,553	—	7,289	20,842
—	—	528,361	239,047	767,408	455,820	4,130	(43,943)	416,007
—	—	183,666	—	183,666	158,450	1,182	8,339	167,971
—	—	494,534	—	494,534	426,637	5,599	16,172	448,408
—	—	299,668	75,711	375,379	258,526	357	(13,917)	244,966
—	—	5,304,891	1,381,037	6,685,928	4,576,559	—	(253,867)	4,322,692
—	—	1,654,995	—	1,654,995	1,427,774	—	30,253	1,458,027
—	—	23,599	280,249	303,848	20,359	—	(51,516)	(31,157)
—	—	48,899	164,672	213,571	42,186	—	(30,270)	11,916
—	—	174,606	270,528	445,134	150,633	622	(49,730)	101,525
—	—	220,549	8,520	229,069	190,269	4,168	(1,566)	192,871
—	—	111,843	45,477	157,320	96,488	—	(8,360)	88,128

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Lower Cape May Reg School Dist	40240	Cape May	\$ 10,325,496	9,545,401	—	300,159	—	300,159
Lower Township	51880	Cape May	12,595,280	13,108,915	—	412,215	664,096	1,076,311
Lower Township Bd Of Ed	23803	Cape May	11,202,414	10,862,442	—	341,573	—	341,573
Lower Twp Municipal Util Auth	31630	Cape May	3,120,475	3,137,703	—	98,666	69,657	168,323
Middle Township	23190	Cape May	8,315,043	8,151,346	—	256,322	4,875	261,197
Middle Township Bd Of Ed	23193	Cape May	11,378,269	10,147,269	—	319,085	—	319,085
Middle Township Fire Dist #1	44600	Cape May	497,610	352,068	—	11,071	—	11,071
North Wildwood Bd Of Ed	20603	Cape May	1,741,508	1,809,192	—	56,891	88,947	145,838
North Wildwood City	20600	Cape May	7,704,838	7,569,850	—	238,037	18,914	256,951
Ocean City	20820	Cape May	29,964,045	30,783,063	—	967,985	1,232,454	2,200,439
Ocean City Bd Of Ed	20823	Cape May	10,067,078	9,375,953	—	294,830	—	294,830
Ocean City Housing Authority	31000	Cape May	457,635	2,231,256	—	70,163	1,537,399	1,607,562
Sea Isle City	23080	Cape May	13,886,459	14,012,227	—	440,620	352,322	792,942
Sea Isle City Bd Of Ed	23083	Cape May	306,383	—	—	—	—	—
Stone Harbor Bd Of Ed	22873	Cape May	360,183	299,991	—	9,433	—	9,433
Stone Harbor Borough	22870	Cape May	7,208,496	7,367,334	—	231,669	263,559	495,228
Upper Township	53370	Cape May	9,846,631	10,560,884	—	332,091	788,815	1,120,906
Upper Township Bd Of Ed	53373	Cape May	4,999,410	5,024,362	—	157,993	109,316	267,309
West Cape May Boro Bd Of Ed	23413	Cape May	220,523	129,158	—	4,061	—	4,061
West Cape May Borough	23410	Cape May	979,341	1,032,880	—	32,479	63,364	95,843
West Wildwood Borough	53710	Cape May	236,148	502,620	—	15,805	233,922	249,727
Wildwood City	20210	Cape May	14,987,375	13,948,500	—	438,616	—	438,616
Wildwood City Bd Of Ed	20213	Cape May	4,630,883	4,760,618	—	149,699	193,196	342,895
Wildwood City Housing Authority	31600	Cape May	564,853	645,541	—	20,299	79,497	99,796
Wildwood Crest Bd Of Ed	20513	Cape May	1,513,908	1,394,123	—	43,839	—	43,839
Wildwood Crest Borough	20510	Cape May	6,875,911	6,521,912	—	205,084	—	205,084
Woodbine Borough	53780	Cape May	676,813	607,250	—	19,095	—	19,095
Woodbine Borough Bd Of Ed	53783	Cape May	664,562	583,517	—	18,349	—	18,349
Woodbine Municipal Util Auth	31560	Cape May	206,902	196,769	—	6,187	—	6,187
Bridgeton Bd Of Ed	20793	Cumberland	27,640,867	29,091,356	—	914,788	1,736,160	2,650,948
Bridgeton City	20790	Cumberland	13,065,724	13,431,390	—	422,355	544,768	967,123
Bridgeton City Housing Auth	31190	Cumberland	1,723,778	1,899,809	—	59,740	182,062	241,802
Commercial Township	50630	Cumberland	1,426,348	1,241,391	—	39,036	—	39,036
Commercial Twp Bd Of Ed	50633	Cumberland	1,953,483	1,669,768	—	52,506	—	52,506
Cumberland Co Improvement Auth	34190	Cumberland	4,898,305	4,393,697	—	138,161	—	138,161
Cumberland Co Bd Of Voc Ed	10143	Cumberland	3,904,227	3,472,828	—	109,204	—	109,204
Cumberland Co Bd Social Serv	10141	Cumberland	28,752,614	28,914,436	—	909,225	644,490	1,553,715
Cumberland Co Utilities Auth	32210	Cumberland	4,529,854	4,563,531	—	143,502	108,592	252,094
Cumberland County	10140	Cumberland	72,826,989	65,292,888	—	2,053,159	—	2,053,159
Cumberland County College	55600	Cumberland	16,781,287	16,520,809	—	519,503	70,108	589,611
Cumberland Regional School Dist	57590	Cumberland	4,382,813	4,772,609	—	150,076	413,086	563,162
Cumberland-Salem Conserv. Dist.	45000	Cumberland	174,714	170,720	—	5,368	—	5,368
Deerfield Township	50670	Cumberland	817,361	914,464	—	28,756	98,085	126,841
Deerfield Township Bd Of Ed	50673	Cumberland	825,097	827,889	—	26,033	16,898	42,931
Downe Township	50760	Cumberland	299,915	343,324	—	10,796	42,698	53,494
Downe Twp Bd Of Ed	50763	Cumberland	1,199,839	1,126,745	—	35,431	—	35,431
Fairfield Township (Cumberland)	50970	Cumberland	608,404	1,523,281	—	47,900	799,568	847,468
Fairfield Twp Bd Ed (Cumberland)	50973	Cumberland	1,866,431	1,759,386	—	55,325	—	55,325
Greenwich Township (Cumberland)	51230	Cumberland	99,253	61,320	—	1,928	—	1,928
Greenwich Twp Bd Ed (Cumberland)	51233	Cumberland	195,183	195,111	—	6,135	3,366	9,501
Hopewell Township (Cumberland)	51550	Cumberland	1,365,371	1,251,066	—	39,340	—	39,340
Hopewell Twp Bd Ed (Cumberland)	51553	Cumberland	836,587	834,475	—	26,240	12,871	39,111
Lawrence Township (Cumberland)	51740	Cumberland	978,783	870,268	—	27,366	—	27,366
Lawrence Twp Bd Ed (Cumberland)	51743	Cumberland	1,364,610	1,329,374	—	41,803	—	41,803
Maurice River Township	52060	Cumberland	1,348,630	1,526,711	—	48,008	177,241	225,249
Maurice River Township Bd Of Ed	52063	Cumberland	1,651,361	1,613,853	—	50,748	—	50,748
Millville Bd Of Ed	21143	Cumberland	33,670,172	34,149,603	—	1,073,847	1,004,722	2,078,569
Millville City	21140	Cumberland	15,867,945	16,072,605	—	505,409	455,148	960,557
Millville Housing Authority	31070	Cumberland	2,722,727	3,099,480	—	97,464	372,684	470,148
Millville Public Charter School	50200	Cumberland	—	164,474	—	5,172	141,823	146,995

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	568,854	491,326	1,060,180	490,754	—	(90,317)	400,437
—	—	781,220	—	781,220	673,963	11,167	122,077	807,207
—	—	647,343	96,414	743,757	558,466	—	(17,723)	540,743
—	—	186,990	—	186,990	161,317	—	12,805	174,122
—	—	485,776	—	485,776	419,082	—	896	419,978
—	—	604,722	861,645	1,466,367	521,697	23,668	(158,391)	386,974
—	—	20,981	116,759	137,740	18,101	—	(21,463)	(3,362)
—	—	107,818	—	107,818	93,015	—	16,351	109,366
—	—	451,122	—	451,122	389,185	—	3,477	392,662
—	—	1,834,503	—	1,834,503	1,582,636	1,493	226,554	1,810,683
—	—	558,756	419,147	977,903	482,042	—	(77,049)	404,993
—	—	132,971	—	132,971	114,715	—	282,610	397,325
—	—	835,053	—	835,053	720,405	4,860	64,765	790,030
—	—	—	258,808	258,808	—	—	(47,575)	(47,575)
—	—	17,878	45,576	63,454	15,423	—	(8,378)	7,045
—	—	439,053	—	439,053	378,774	—	48,448	427,222
—	—	629,371	—	629,371	542,962	—	145,003	687,965
—	—	299,425	—	299,425	258,315	6,877	20,095	285,287
—	—	7,697	74,909	82,606	6,640	—	(13,770)	(7,130)
—	—	61,554	—	61,554	53,103	710	11,648	65,461
—	—	29,953	—	29,953	25,841	—	43,000	68,841
—	—	831,255	632,595	1,463,850	717,128	4,363	(116,286)	605,205
—	—	283,707	—	283,707	244,756	402	35,514	280,672
—	—	38,471	—	38,471	33,189	—	14,613	47,802
—	—	83,082	76,701	159,783	71,675	—	(14,099)	57,576
—	—	388,671	184,492	573,163	335,308	—	(33,914)	301,394
—	—	36,189	48,097	84,286	31,220	778	(8,841)	23,157
—	—	34,774	58,213	92,987	30,000	—	(10,701)	19,299
—	—	11,726	5,104	16,830	10,116	—	(938)	9,178
—	—	1,733,687	—	1,733,687	1,495,661	59,357	319,147	1,874,165
—	—	800,438	—	800,438	690,542	5,231	100,141	795,914
—	—	113,218	—	113,218	97,674	—	33,467	131,141
—	—	73,980	134,436	208,416	63,823	—	(24,712)	39,111
—	—	99,509	210,335	309,844	85,847	—	(38,665)	47,182
—	—	261,840	349,091	610,931	225,891	—	(64,171)	161,720
—	—	206,962	303,421	510,383	178,547	45	(55,776)	122,816
—	—	1,723,143	—	1,723,143	1,486,565	4,352	118,473	1,609,390
—	—	271,962	—	271,962	234,623	—	19,962	254,585
—	—	3,891,101	5,217,535	9,108,636	3,356,875	43,798	(959,106)	2,441,567
—	—	984,550	—	984,550	849,377	—	12,887	862,264
—	—	284,422	—	284,422	245,372	—	75,935	321,307
—	—	10,174	376	10,550	8,777	—	(69)	8,708
—	—	54,497	—	54,497	47,015	1,221	18,030	66,266
—	—	49,338	—	49,338	42,564	—	3,106	45,670
—	—	20,460	—	20,460	17,651	—	7,849	25,500
—	—	67,148	41,956	109,104	57,929	—	(7,713)	50,216
—	—	90,779	—	90,779	78,316	—	146,979	225,295
—	—	104,850	59,524	164,374	90,455	1,214	(10,942)	80,727
—	—	3,654	30,966	34,620	3,153	—	(5,692)	(2,539)
—	—	11,628	—	11,628	10,031	—	619	10,650
—	—	74,557	74,585	149,142	64,321	—	(13,710)	50,611
—	—	49,730	—	49,730	42,903	—	2,366	45,269
—	—	51,863	76,381	128,244	44,743	—	(14,041)	30,702
—	—	79,223	6,418	85,641	68,347	—	(1,180)	67,167
—	—	90,984	—	90,984	78,492	339	32,581	111,412
—	—	96,177	3,341	99,518	82,972	193	(614)	82,551
—	—	2,035,131	—	2,035,131	1,755,719	34,215	184,691	1,974,625
—	—	957,840	—	957,840	826,334	—	83,667	910,001
—	—	184,712	—	184,712	159,352	—	68,508	227,860
—	—	9,802	—	9,802	8,456	—	26,070	34,526

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Shiloh Borough	35220	Cumberland	\$ 53,495	52,281	—	1,644	—	1,644
Stow Creek Township	53230	Cumberland	179,153	178,737	—	5,620	2,787	8,407
Stow Creek Township Bd Of Ed	53233	Cumberland	392,371	392,153	—	12,331	6,703	19,034
Upper Deerfield Township	53380	Cumberland	2,696,347	2,676,371	—	84,159	30,129	114,288
Upper Deerfield Twp Bd Of Ed	53383	Cumberland	4,734,625	4,454,654	—	140,078	—	140,078
Vineland City	20300	Cumberland	64,772,089	64,448,238	—	2,026,599	858,278	2,884,877
Vineland City Bd Of Ed	20303	Cumberland	63,780,877	61,510,802	—	1,934,230	—	1,934,230
Vineland Housing Authority	55780	Cumberland	3,277,864	3,464,879	—	108,954	218,826	327,780
Vineland Public Charter School	48600	Cumberland	349,631	887,847	—	27,919	470,234	498,153
100 Legacy Academy Charter Schl	51700	Essex	—	330,311	—	10,387	—	295,208
Adelaide Sanford Charter School	47300	Essex	1,869,753	1,971,009	—	61,979	120,147	182,126
Belleville Bd Of Ed	20223	Essex	14,606,291	15,022,124	—	472,376	615,081	1,087,457
Belleville Township	20220	Essex	17,842,024	18,620,204	—	585,519	984,353	1,569,872
Bloomfield Parking Authority	45800	Essex	526,019	641,272	—	20,165	108,619	128,784
Bloomfield Township	20230	Essex	22,855,715	22,661,333	—	712,594	233,780	946,374
Bloomfield Twp Bd Of Ed	20233	Essex	20,950,172	20,525,487	—	645,431	1,729	647,160
Burch Chtr Schl Of Excellence	47600	Essex	823,956	936,517	—	29,449	111,530	140,979
Caldwell Borough	21320	Essex	4,172,664	4,230,631	—	133,034	123,264	256,298
Caldwell West Caldwell Bd Of Ed	40530	Essex	11,705,401	11,113,696	—	349,474	—	349,474
Cedar Grove Township	22180	Essex	8,283,895	8,427,672	—	265,011	269,458	534,469
Cedar Grove Twp Bd Of Ed	22183	Essex	6,377,438	6,796,762	—	213,727	473,577	687,304
Discovery Charter School	37700	Essex	110,820	108,287	—	3,405	—	3,405
East Orange City	20170	Essex	73,063,619	71,912,481	—	2,261,314	290,539	2,551,853
East Orange Community Chart Sch	35620	Essex	4,058,547	4,021,143	—	126,446	39,023	165,469
East Orange Housing Authority	30640	Essex	2,000,941	2,397,547	—	75,392	377,127	452,519
East Orange Parking Authority	31610	Essex	172,888	168,925	—	5,312	—	5,312
East Orange School District	20173	Essex	64,820,790	66,999,607	—	2,106,827	3,017,140	5,123,967
Englewood On The Palisades Char	37800	Essex	735,610	809,289	—	25,448	76,451	101,899
Essex Co Educational Serv Comm	32820	Essex	12,224,394	11,277,307	—	354,619	—	354,619
Essex Co Improvement Authority	32320	Essex	2,311,941	2,167,074	—	68,144	—	68,144
Essex Co Vocational School	60013	Essex	10,647,885	10,219,422	—	321,353	—	321,353
Essex County	60010	Essex	389,637,521	368,210,737	—	11,578,522	—	11,578,522
Essex County College	31160	Essex	52,985,698	52,922,494	—	1,664,167	876,037	2,540,204
Essex Fells Bd Of Ed	21683	Essex	691,119	732,048	—	23,020	47,430	70,450
Essex Fells Borough	21680	Essex	2,001,296	1,847,506	—	58,095	—	58,095
Fairfield Township (Essex)	21210	Essex	7,570,353	7,589,790	—	238,664	149,711	388,375
Fairfield Twp Bd Of Ed (Essex)	21213	Essex	2,687,216	2,793,266	—	87,835	138,638	226,473
Glen Ridge Bd Of Ed	20443	Essex	6,606,763	6,503,743	—	204,513	27,196	231,709
Glen Ridge Borough	20440	Essex	4,944,191	5,017,935	—	157,791	150,419	308,210
Gray Charter School	36800	Essex	1,654,278	1,415,653	—	44,516	—	44,516
Great Oaks Charter School	49700	Essex	972,518	1,254,836	—	39,459	260,517	299,976
Hudson-Essex Passaic	34090	Essex	625,906	808,289	—	25,417	168,258	193,675
Irvington Bd Of Ed	20253	Essex	32,852,253	32,130,810	—	1,010,365	—	1,010,365
Irvington Housing Auth	30360	Essex	5,550,413	4,234,151	—	133,144	—	133,144
Irvington Township	20250	Essex	26,386,392	26,355,254	—	828,751	436,549	1,265,300
Lady Liberty Academy Charter Sc	41200	Essex	1,918,961	2,041,050	—	64,182	138,976	203,158
Livingston Bd Of Ed	21433	Essex	25,333,873	23,617,336	—	742,656	—	742,656
Livingston Township	21430	Essex	30,922,968	29,650,186	—	932,361	—	932,361
Maplewood Township	20760	Essex	16,819,283	16,591,418	—	521,723	98,896	620,619
Maria L. Varisco-Rogers Charter	37300	Essex	2,705,757	3,402,992	—	107,008	648,731	755,739
Marion P. Thomas Charter Sch	38200	Essex	3,460,974	3,751,562	—	117,969	311,351	429,320
Millburn Township	21090	Essex	21,821,281	21,460,232	—	674,825	71,899	746,724
Millburn Twp Public Schools	21093	Essex	19,782,977	20,148,822	—	633,587	662,891	1,296,478
Montclair Bd Of Ed	20263	Essex	34,894,463	34,346,509	—	1,080,039	140,326	1,220,365
Montclair Parking Authority	43900	Essex	1,183,250	783,353	—	24,633	—	24,633
Montclair Public Library	20264	Essex	3,434,950	3,132,706	—	98,509	—	98,509
Montclair Township	20260	Essex	28,139,543	26,740,821	—	840,875	—	840,875
New Horizon Comm Charter School	38100	Essex	1,393,957	1,634,907	—	51,410	232,247	283,657
Newark Charter School	38600	Essex	658,297	593,374	—	18,659	—	18,659
Newark City	52360	Essex	223,259,728	215,022,291	—	6,761,455	—	6,761,455

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	3,116	107	3,223	2,688	—	(20)	2,668
—	—	10,652	—	10,652	9,189	—	512	9,701
—	—	23,370	—	23,370	20,162	—	1,232	21,394
—	—	159,497	—	159,497	137,599	—	5,538	143,137
—	—	265,473	158,265	423,738	229,025	—	(29,093)	199,932
—	—	3,840,765	—	3,840,765	3,313,449	—	157,772	3,471,221
—	—	3,665,710	837,325	4,503,035	3,162,428	—	(153,920)	3,008,508
—	—	206,488	—	206,488	178,138	2,325	40,225	220,688
—	—	52,911	—	52,911	45,646	—	86,440	132,086
—	—	19,685	—	19,685	16,982	—	52,357	69,339
—	—	117,461	—	117,461	101,335	—	22,086	123,421
—	—	895,237	—	895,237	772,326	—	113,066	885,392
—	—	1,109,663	—	1,109,663	957,312	15,585	180,947	1,153,844
—	—	38,216	—	38,216	32,969	—	19,967	52,936
—	—	1,350,492	—	1,350,492	1,165,077	—	42,974	1,208,051
—	—	1,223,207	—	1,223,207	1,055,268	2,135	318	1,057,721
—	—	55,811	—	55,811	48,149	—	20,502	68,651
—	—	252,123	—	252,123	217,508	—	22,659	240,167
—	—	662,316	304,647	966,963	571,384	866	(56,001)	516,249
—	—	502,243	—	502,243	433,288	2,695	49,533	485,516
—	—	405,050	—	405,050	349,439	2,021	87,055	438,515
—	—	6,453	238	6,691	5,567	—	(44)	5,523
—	—	4,285,593	—	4,285,593	3,697,205	—	53,408	3,750,613
—	—	239,638	—	239,638	206,737	—	7,173	213,910
—	—	142,881	—	142,881	123,264	—	69,325	192,589
—	—	10,067	380	10,447	8,685	—	(70)	8,615
—	—	3,992,813	—	3,992,813	3,444,622	—	554,621	3,999,243
—	—	48,229	—	48,229	41,608	453	14,053	56,114
—	—	672,066	601,972	1,274,038	579,795	—	(110,657)	469,138
—	—	129,146	84,314	213,460	111,415	—	(15,499)	95,916
—	—	609,022	182,458	791,480	525,407	2,314	(33,540)	494,181
—	—	21,943,359	11,633,118	33,576,477	18,930,659	—	(2,138,441)	16,792,218
—	—	3,153,893	—	3,153,893	2,720,881	8,292	161,036	2,890,209
—	—	43,626	—	43,626	37,636	—	8,719	46,355
—	—	110,101	97,464	207,565	94,985	—	(17,916)	77,069
—	—	452,310	—	452,310	390,211	—	27,520	417,731
—	—	166,463	—	166,463	143,609	422	25,485	169,516
—	—	387,588	—	387,588	334,374	3,147	4,999	342,520
—	—	299,042	—	299,042	257,985	—	27,650	285,635
—	—	84,365	176,709	261,074	72,782	—	(32,483)	40,299
—	—	74,781	—	74,781	64,514	—	47,889	112,403
—	—	48,170	—	48,170	41,556	—	30,930	72,486
—	—	1,914,822	45,135	1,959,957	1,651,927	12,531	(8,297)	1,656,161
—	—	252,332	1,037,514	1,289,846	217,689	—	(190,719)	26,970
—	—	1,570,630	—	1,570,630	1,354,991	—	80,248	1,435,239
—	—	121,635	—	121,635	104,936	—	25,547	130,483
—	—	1,407,465	1,035,226	2,442,691	1,214,228	12,585	(190,299)	1,036,514
—	—	1,766,990	554,427	2,321,417	1,524,392	14,295	(101,917)	1,436,770
—	—	988,758	—	988,758	853,007	50,644	18,180	921,831
—	—	202,800	—	202,800	174,957	—	119,252	294,209
—	—	223,573	—	223,573	192,877	—	57,234	250,111
—	—	1,278,913	—	1,278,913	1,103,326	—	13,217	1,116,543
—	—	1,200,760	—	1,200,760	1,035,903	9,143	121,855	1,166,901
—	—	2,046,865	—	2,046,865	1,765,842	—	25,795	1,791,637
—	—	46,684	324,045	370,729	40,274	—	(59,567)	(19,293)
—	—	186,692	200,294	386,986	161,060	4,890	(36,819)	129,131
—	—	1,593,608	711,906	2,305,514	1,374,814	—	(130,865)	1,243,949
—	—	97,432	—	97,432	84,055	—	42,693	126,748
—	—	35,362	44,421	79,783	30,507	—	(8,166)	22,341
—	—	12,814,160	3,182,105	15,996,265	11,054,848	—	(584,946)	10,469,902

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Newark Educators' Comm Chtr Sch	48100	Essex	\$ 2,385,728	1,937,692	—	60,931	—	60,931
Newark Housing Authority	30070	Essex	57,896,610	58,139,106	—	1,828,206	1,225,882	3,054,088
Newark Legacy Charter School	49400	Essex	638,588	1,223,585	—	38,476	515,647	554,123
Newark Parking Authority	56320	Essex	3,372,273	3,871,136	—	121,729	489,385	611,114
Newark Public Schools	52363	Essex	285,263,788	268,505,682	—	8,443,260	—	8,443,260
North Caldwell Bd Of Ed	52413	Essex	2,986,345	2,837,575	—	89,229	—	89,229
North Caldwell Borough	52410	Essex	3,300,059	3,099,094	—	97,452	—	97,452
North Star Academy Charter Sch	35340	Essex	9,184,123	11,142,652	—	350,385	1,850,097	2,200,482
Nutley Bd Of Ed	20403	Essex	17,993,580	17,988,448	—	565,653	311,578	877,231
Nutley Township	20400	Essex	24,090,964	23,043,243	—	724,603	—	724,603
Orange City	20350	Essex	14,851,393	14,215,878	—	447,024	—	447,024
Orange City Bd Of Ed	20353	Essex	15,421,648	16,117,618	—	506,824	870,958	1,377,782
Orange City Housing Authority	30200	Essex	2,365,892	2,371,452	—	74,571	46,344	120,915
Orange City Library	20354	Essex	696,167	677,087	—	21,291	—	21,291
Peoples Preparatory Charter Sch	49800	Essex	247,410	989,729	—	31,122	644,434	675,556
Pride Academy Charter School	47700	Essex	587,985	680,176	—	21,388	89,820	111,208
Robert Treat Academy Charter Sc	35350	Essex	2,303,926	2,233,868	—	70,245	—	70,245
Roseland Bd Of Ed	52923	Essex	1,862,854	1,959,449	—	61,616	116,007	177,623
Roseland Borough	52920	Essex	5,329,510	4,931,656	—	155,078	—	155,078
Roseville Community Charter Sch	50000	Essex	513,920	534,711	—	16,814	26,954	43,768
South Orange Twp Parking Auth	32990	Essex	585,652	572,275	—	17,995	—	17,995
South Orange Village	20570	Essex	10,434,438	10,043,501	—	315,822	—	315,822
South Orange-Maplewood Bd Of Ed	40010	Essex	16,305,998	15,963,795	—	501,987	—	501,987
Team Academy Charter School	41600	Essex	12,614,000	15,191,094	—	477,690	2,443,711	2,921,401
University Heights Charter Schl	46800	Essex	711,792	1,753,391	—	55,136	910,653	965,789
Verona Bd Of Ed	22033	Essex	7,285,885	7,331,860	—	230,553	167,598	398,151
Verona Township	22030	Essex	13,037,721	12,882,098	—	405,082	94,778	499,860
Visions Academy Charter Hs	50300	Essex	595,646	1,118,365	—	35,167	461,192	496,359
West Caldwell Township	21520	Essex	8,928,444	8,573,727	—	269,604	—	269,604
West Essex Regional Sch Dist	40520	Essex	8,271,238	7,915,831	—	248,916	—	248,916
West Orange Public Library	20284	Essex	2,823,654	2,215,494	—	69,667	—	69,667
West Orange Township	20280	Essex	22,170,734	22,163,709	—	696,946	383,305	1,080,251
West Orange Township Bd Of Ed	20283	Essex	41,048,410	42,264,361	—	1,329,018	1,769,386	3,098,404
Clayton Borough	50580	Gloucester	2,940,815	3,041,203	—	95,632	138,210	233,842
Clayton Borough Bd Of Ed	50583	Gloucester	4,993,931	4,922,662	—	154,795	26,249	181,044
Clearview Regional Bd Of Ed	40250	Gloucester	10,771,945	10,501,040	—	330,209	—	330,209
Delsea Reg High Sch District	57390	Gloucester	10,452,245	10,797,738	—	339,539	481,476	821,015
Deptford Township	50740	Gloucester	9,317,264	9,254,948	—	291,025	109,896	400,921
Deptford Twp Bd Of Ed	50743	Gloucester	24,299,591	24,459,169	—	769,128	564,352	1,333,480
Deptford Twp Fire District	34110	Gloucester	690,485	696,301	—	21,895	17,141	39,036
Deptford Twp Mua	55560	Gloucester	3,736,894	3,705,754	—	116,529	38,776	155,305
East Greenwich Bd Of Education	50823	Gloucester	3,009,782	2,916,996	—	91,726	—	91,726
East Greenwich Township	50820	Gloucester	3,408,190	3,253,030	—	102,293	—	102,293
Ed Information & Resource Ctr	32680	Gloucester	4,772,647	6,254,557	—	196,677	1,361,642	1,558,319
Elk Township	50890	Gloucester	1,106,192	1,011,668	—	31,812	—	31,812
Elk Twp Bd Of Ed	50893	Gloucester	976,704	821,235	—	25,824	—	25,824
Franklin Township (Gloucester)	51080	Gloucester	4,704,213	3,889,010	—	122,291	—	122,291
Franklin Twp Bd Of Ed (Glocstr)	51083	Gloucester	5,138,182	5,668,178	—	178,238	547,243	725,481
Gateway Regional High School	57280	Gloucester	5,912,879	5,676,558	—	178,501	—	178,501
Glassboro Bd Of Ed	21593	Gloucester	12,579,681	13,122,541	—	412,643	689,024	1,101,667
Glassboro Borough	21590	Gloucester	14,863,670	15,265,428	—	480,027	607,465	1,087,492
Glassboro Borough Housing Auth	31010	Gloucester	399,143	390,018	—	12,264	—	12,264
Gloucester Co Bd Of Social Serv	10161	Gloucester	22,368,657	23,035,908	—	724,373	968,198	1,692,571
Gloucester Co Housing Authority	32450	Gloucester	5,995,721	5,891,769	—	185,269	15,661	200,930
Gloucester Co Improvement Auth	34310	Gloucester	21,945,874	22,282,443	—	700,680	675,632	1,376,312
Gloucester Co Soil Conserv Dist	34200	Gloucester	1,140,384	810,311	—	25,481	—	25,481
Gloucester Co Sp Serv Sch Dist	32810	Gloucester	28,965,756	28,070,785	—	882,696	—	882,696
Gloucester Co Util Authority	31390	Gloucester	8,914,316	8,955,138	—	281,598	191,754	473,352
Gloucester Co Vo-Tech Sch Dist	10163	Gloucester	7,613,270	7,697,554	—	242,052	206,381	448,433
Gloucester County	10160	Gloucester	141,134,524	142,405,334	—	4,477,988	3,574,405	8,052,393

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	115,476	344,435	459,911	99,622	—	(63,315)	36,307
—	—	3,464,775	—	3,464,775	2,989,081	—	225,346	3,214,427
—	—	72,919	—	72,919	62,908	—	94,788	157,696
—	—	230,699	—	230,699	199,025	—	89,960	288,985
—	—	16,001,480	9,440,413	25,441,893	13,804,566	—	(1,735,370)	12,069,196
—	—	169,104	75,835	244,939	145,887	—	(13,940)	131,947
—	—	184,689	115,333	300,022	159,332	—	(21,201)	138,131
—	—	664,042	—	664,042	572,872	—	340,091	912,963
—	—	1,072,014	—	1,072,014	924,832	3,412	57,275	985,519
—	—	1,373,252	480,345	1,853,597	1,184,712	90,809	(88,299)	1,187,222
—	—	847,189	287,173	1,134,362	730,875	—	(52,789)	678,086
—	—	960,522	—	960,522	828,648	14,206	160,103	1,002,957
—	—	141,326	—	141,326	121,922	—	8,519	130,441
—	—	40,351	4,226	44,577	34,811	—	(777)	34,034
—	—	58,982	—	58,982	50,884	—	118,462	169,346
—	—	40,535	—	40,535	34,970	—	16,511	51,481
—	—	133,126	19,948	153,074	114,849	—	(3,667)	111,182
—	—	116,773	—	116,773	100,740	—	21,325	122,065
—	—	293,900	249,466	543,366	253,549	—	(45,858)	207,691
—	—	31,866	—	31,866	27,491	—	4,955	32,446
—	—	34,104	1,249	35,353	29,422	—	(230)	29,192
—	—	598,538	153,848	752,386	516,362	7,320	(28,281)	495,401
—	—	951,355	8,709	960,064	820,740	38,306	(1,601)	857,445
—	—	905,307	—	905,307	781,013	—	449,211	1,230,224
—	—	104,493	—	104,493	90,146	—	167,399	257,545
—	—	436,939	—	436,939	376,950	54	30,808	407,812
—	—	767,703	—	767,703	662,302	10,914	17,423	690,639
—	—	66,648	—	66,648	57,498	—	84,778	142,276
—	—	510,948	149,065	660,013	440,797	—	(27,402)	413,395
—	—	471,741	161,201	632,942	406,973	285	(29,633)	377,625
—	—	132,031	474,816	606,847	113,904	4,861	(87,282)	31,483
—	—	1,320,837	—	1,320,837	1,139,493	—	70,461	1,209,954
—	—	2,518,726	—	2,518,726	2,172,919	—	325,255	2,498,174
—	—	181,239	—	181,239	156,356	—	25,406	181,762
—	—	293,364	—	293,364	253,087	557	4,825	258,469
—	—	625,805	44,419	670,224	539,885	4,100	(8,165)	535,820
—	—	643,487	—	643,487	555,139	—	88,507	643,646
—	—	551,545	—	551,545	475,821	4,692	20,201	500,714
—	—	1,457,634	—	1,457,634	1,257,509	—	103,741	1,361,250
—	—	41,496	—	41,496	35,799	—	3,151	38,950
—	—	220,843	—	220,843	190,522	—	7,128	197,650
—	—	173,837	27,150	200,987	149,970	338	(4,991)	145,317
—	—	193,863	73,937	267,800	167,247	—	(13,591)	153,656
—	—	372,738	—	372,738	321,563	—	250,302	571,865
—	—	60,290	62,079	122,369	52,012	604	(11,412)	41,204
—	—	48,941	116,905	165,846	42,222	—	(21,490)	20,732
—	—	231,764	620,320	852,084	199,944	—	(114,029)	85,915
—	—	337,793	—	337,793	291,416	—	100,596	392,012
—	—	338,292	99,933	438,225	291,846	—	(18,370)	273,476
—	—	782,032	—	782,032	674,664	4,867	126,659	806,190
—	—	909,737	—	909,737	784,835	18,575	111,666	915,076
—	—	23,243	858	24,101	20,052	—	(158)	19,894
—	—	1,372,815	—	1,372,815	1,184,335	9,225	177,977	1,371,537
—	—	351,117	—	351,117	302,911	—	2,879	305,790
—	—	1,327,913	—	1,327,913	1,145,598	2,383	124,197	1,272,178
—	—	48,290	264,589	312,879	41,660	—	(48,638)	(6,978)
—	—	1,672,866	263,020	1,935,886	1,443,191	35,270	(48,349)	1,430,112
—	—	533,678	—	533,678	460,407	—	35,249	495,656
—	—	458,732	—	458,732	395,751	7,244	37,938	440,933
—	—	8,486,584	—	8,486,584	7,321,424	31,169	657,060	8,009,653

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Gloucester County College	31150	Gloucester	\$ 19,726,489	19,654,333	—	618,038	284,218	902,256
Greenwich Township (Gloucester)	22200	Gloucester	5,070,077	4,297,152	—	135,126	—	135,126
Greenwich Twp Bd Ed (Gloucester)	22203	Gloucester	3,141,705	3,013,791	—	94,770	—	94,770
Harrison Township (Gloucester)	51400	Gloucester	4,007,209	3,641,822	—	114,518	—	114,518
Harrison Township Fire Dist #1	46000	Gloucester	452,054	138,175	—	4,345	—	4,345
Harrison Twp Bd Ed (Gloucester)	51403	Gloucester	5,766,751	5,533,069	—	173,989	—	173,989
Kingsway Regional School Dist	57440	Gloucester	9,757,726	10,085,971	—	317,157	454,405	771,562
Logan Township	51850	Gloucester	3,365,932	3,558,177	—	111,888	224,882	336,770
Logan Township Bd Of Ed	51853	Gloucester	2,523,941	2,496,772	—	78,512	20,898	99,410
Logan Twp Mun Util Authority	32070	Gloucester	1,314,895	1,488,374	—	46,802	172,681	219,483
Mantua Township	23650	Gloucester	5,127,960	5,148,933	—	161,910	108,142	270,052
Mantua Township Bd Of Ed	23653	Gloucester	5,825,953	6,034,577	—	189,759	282,208	471,967
Mantua Twp Mun Util Authority	32960	Gloucester	1,652,274	1,610,265	—	50,635	—	50,635
Monroe Township (Gloucester)	52200	Gloucester	14,675,233	14,918,947	—	469,132	467,877	937,009
Monroe Twp Bd Of Ed (Gloucester)	52203	Gloucester	13,327,516	13,239,186	—	416,311	157,892	574,203
Monroe Twp Mun Ut Auth (Glouces)	55920	Gloucester	5,920,032	5,557,552	—	174,759	—	174,759
National Park Board Of Educ	26703	Gloucester	968,409	835,225	—	26,264	—	26,264
National Park Borough	52340	Gloucester	1,137,594	890,322	—	27,997	—	27,997
Newfield Borough	21820	Gloucester	454,591	650,265	—	20,448	176,710	197,158
Newfield Borough Bd Of Ed	21823	Gloucester	—	641,976	—	20,187	553,564	573,751
Paulsboro Boro Bd Of Ed	23293	Gloucester	5,536,666	5,265,350	—	165,571	—	165,571
Paulsboro Borough	23290	Gloucester	3,404,892	3,828,894	—	120,401	425,406	545,807
Pitman Bd Of Ed	22883	Gloucester	6,354,026	6,267,638	—	197,088	37,099	234,187
Pitman Borough	22880	Gloucester	4,417,639	4,290,906	—	134,929	—	134,929
South Harrison Township	53130	Gloucester	642,114	655,353	—	20,608	22,692	43,300
South Harrison Twp Bd Of Ed	53133	Gloucester	802,319	805,746	—	25,337	17,045	42,382
Swedesboro Borough	22270	Gloucester	1,329,860	1,365,030	—	42,924	53,682	96,606
Swedesboro Woolwich Bd Of Ed	57520	Gloucester	3,948,134	4,002,180	—	125,850	115,940	241,790
Washington Twp (Gloucester)	22800	Gloucester	11,206,218	11,822,397	—	371,760	728,124	1,099,884
Washington Twp Bd Of Ed (Glouc)	22803	Gloucester	40,155,284	38,331,292	—	1,205,342	—	1,205,342
Washington Twp Bd Of Fire Comm	34460	Gloucester	621,163	440,823	—	13,862	—	13,862
Washington Twp Mua (Gloucester)	55760	Gloucester	3,700,749	3,635,236	—	114,311	8,502	122,813
Wenonah Borough	23390	Gloucester	1,110,326	964,111	—	30,317	—	30,317
Wenonah Borough Bd Of Ed	23393	Gloucester	655,761	621,490	—	19,543	—	19,543
West Deptford Township	23660	Gloucester	15,736,275	14,946,950	—	470,012	—	470,012
West Deptford Twp Bd Of Ed	23663	Gloucester	11,484,979	11,321,548	—	356,010	60,775	416,785
Westville Board Of Ed	22893	Gloucester	1,139,394	1,026,044	—	32,264	—	32,264
Westville Borough	22890	Gloucester	4,044,444	3,665,373	—	115,259	—	115,259
Westville Fire District # 1	35130	Gloucester	284,874	252,684	—	7,946	—	7,946
Woodbury City	21730	Gloucester	7,651,318	7,585,702	—	238,535	77,793	316,328
Woodbury City Bd Of Ed	21733	Gloucester	6,897,598	6,976,794	—	219,388	189,425	408,813
Woodbury Heights Board Of Ed	53803	Gloucester	634,555	634,027	—	19,937	10,688	30,625
Woodbury Heights Borough	53800	Gloucester	2,277,419	1,951,205	—	61,356	—	61,356
Woolwich Township	53840	Gloucester	3,012,141	2,805,484	—	88,219	—	88,219
Bayonne Board Of Ed	21273	Hudson	38,110,310	37,456,050	—	1,177,819	105,137	1,282,956
Bayonne City	21270	Hudson	42,451,600	41,986,468	—	1,320,280	344,460	1,664,740
Bayonne Housing Authority	30290	Hudson	10,097,795	9,332,257	—	293,456	—	293,456
Bayonne Local Redevelop. Agency	41500	Hudson	1,556,242	1,127,699	—	35,461	—	35,461
Bayonne Municipal Util. Auth.	36400	Hudson	6,289,219	1,056,409	—	33,219	—	33,219
Dr Lena Edwards Acad Chtrr Schl	49900	Hudson	—	1,719,869	—	54,082	1,483,013	1,537,095
East Newark Borough	50840	Hudson	677,828	671,886	—	21,128	6,781	27,909
East Newark Borough Bd Of Ed	70013	Hudson	374,590	296,108	—	9,311	—	9,311
Elysian Charter Sch Of Hoboken	35330	Hudson	1,233,270	1,116,230	—	35,100	—	35,100
Ethical Comm Chtrr Schl - J.C.	48300	Hudson	961,129	934,200	—	29,376	—	29,376
Guttenberg Boro Bd Of Ed	70023	Hudson	2,413,705	2,365,978	—	74,399	1,235	75,634
Guttenberg Housing Authority	30970	Hudson	1,799,290	2,091,764	—	65,776	283,795	349,571
Guttenberg Town	51260	Hudson	3,594,140	4,312,550	—	135,610	682,593	818,203
Harrison Town (Hudson)	21160	Hudson	12,255,009	12,196,267	—	383,516	164,571	548,087
Harrison Town Bd Of Ed(Hudson)	21163	Hudson	6,958,702	7,753,128	—	243,800	807,229	1,051,029
Harrison Town Housing Authority	30120	Hudson	1,644,284	1,641,584	—	51,620	26,548	78,168

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	1,171,291	—	1,171,291	1,010,480	—	52,246	1,062,726
—	—	256,087	577,439	833,526	220,928	—	(106,147)	114,781
—	—	179,606	55,124	234,730	154,947	2,574	(10,133)	147,388
—	—	217,033	244,692	461,725	187,235	—	(44,980)	142,255
—	—	8,234	262,714	270,948	7,104	—	(48,293)	(41,189)
—	—	329,741	100,224	429,965	284,469	1,975	(18,423)	268,021
—	—	601,069	—	601,069	518,546	—	83,530	602,076
—	—	212,048	—	212,048	182,935	—	41,339	224,274
—	—	148,794	—	148,794	128,365	—	3,841	132,206
—	—	88,699	—	88,699	76,521	187	31,743	108,451
—	—	306,848	—	306,848	264,720	4,021	19,879	288,620
—	—	359,628	—	359,628	310,253	9,269	51,876	371,398
—	—	95,963	7,206	103,169	82,788	—	(1,325)	81,463
—	—	889,088	—	889,088	767,021	—	86,007	853,028
—	—	788,984	—	788,984	680,661	—	29,024	709,685
—	—	331,200	208,592	539,792	285,728	—	(38,344)	247,384
—	—	49,775	97,835	147,610	42,941	—	(17,984)	24,957
—	—	53,058	193,239	246,297	45,774	—	(35,522)	10,252
—	—	38,752	—	38,752	33,432	—	32,484	65,916
—	—	38,258	—	38,258	33,006	—	101,758	134,764
—	—	313,786	136,715	450,501	270,705	1,667	(25,132)	247,240
—	—	228,181	—	228,181	196,853	—	78,200	275,053
—	—	373,517	—	373,517	322,235	6,191	6,820	335,246
—	—	255,715	31,697	287,412	220,607	1,981	(5,827)	216,761
—	—	39,055	—	39,055	33,693	535	4,171	38,399
—	—	48,018	—	48,018	41,425	—	3,133	44,558
—	—	81,348	—	81,348	70,180	1,105	9,868	81,153
—	—	238,508	—	238,508	205,762	—	21,312	227,074
—	—	704,551	—	704,551	607,820	—	133,846	741,666
—	—	2,284,337	867,589	3,151,926	1,970,710	—	(159,483)	1,811,227
—	—	26,271	144,595	170,866	22,664	—	(26,580)	(3,916)
—	—	216,640	—	216,640	186,897	—	1,563	188,460
—	—	57,456	106,580	164,036	49,567	828	(19,592)	30,803
—	—	37,037	18,034	55,071	31,952	—	(3,315)	28,637
—	—	890,757	404,261	1,295,018	768,461	30,693	(74,313)	724,841
—	—	674,703	—	674,703	582,070	—	11,172	593,242
—	—	61,147	77,730	138,877	52,752	—	(14,289)	38,463
—	—	218,436	255,838	474,274	188,446	—	(47,029)	141,417
—	—	15,059	22,754	37,813	12,991	—	(4,183)	8,808
—	—	452,067	—	452,067	390,000	—	14,300	404,300
—	—	415,779	—	415,779	358,695	3,819	34,821	397,335
—	—	37,785	—	37,785	32,597	—	1,965	34,562
—	—	116,281	241,293	357,574	100,316	—	(44,355)	55,961
—	—	167,192	125,297	292,489	144,237	—	(23,033)	121,204
—	—	2,232,177	—	2,232,177	1,925,712	—	19,327	1,945,039
—	—	2,502,165	—	2,502,165	2,158,632	—	63,320	2,221,952
—	—	556,152	482,772	1,038,924	479,795	—	(88,745)	391,050
—	—	67,205	342,195	409,400	57,978	—	(62,903)	(4,925)
—	—	62,956	4,401,710	4,464,666	54,313	—	(809,138)	(754,825)
—	—	102,495	—	102,495	88,423	—	272,613	361,036
—	—	40,041	—	40,041	34,543	592	1,246	36,381
—	—	17,646	61,095	78,741	15,224	—	(11,231)	3,993
—	—	66,521	79,263	145,784	57,388	—	(14,570)	42,818
—	—	55,673	6,341	62,014	48,030	—	(1,166)	46,864
—	—	140,999	—	140,999	121,641	—	227	121,868
—	—	124,658	—	124,658	107,543	—	52,168	159,711
—	—	257,005	—	257,005	221,719	2,602	125,477	349,798
—	—	726,831	—	726,831	627,041	121,696	30,252	778,989
—	—	462,044	—	462,044	398,608	13,662	148,388	560,658
—	—	97,829	—	97,829	84,398	—	4,880	89,278

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Hoboken Board Of Education	21123	Hudson	\$ 14,263,915	14,550,958	—	457,560	498,016	955,576
Hoboken Charter School	35490	Hudson	1,381,706	1,098,333	—	34,537	—	34,537
Hoboken City	21120	Hudson	33,775,538	32,893,382	—	1,034,345	—	1,034,345
Hoboken Dual Language Ch School	48900	Hudson	423,899	838,404	—	26,364	364,865	391,229
Hoboken Housing Authority	30220	Hudson	5,828,845	5,650,872	—	177,694	—	177,694
Hudson Co Community College	32260	Hudson	20,430,646	20,136,604	—	633,203	105,256	738,459
Hudson Co Economic Develop Corp	38400	Hudson	413,931	412,571	—	12,973	6,096	19,069
Hudson Co Improvement Auth	34430	Hudson	9,336,008	9,579,013	—	301,216	373,498	674,714
Hudson Co Schools Of Technology	60023	Hudson	29,940,963	29,050,930	—	913,517	—	913,517
Hudson County	60020	Hudson	244,844,150	245,359,944	—	7,715,434	4,744,718	12,460,152
Hudson Reg Health Commission	31650	Hudson	4,760,092	4,423,017	—	139,083	—	139,083
Jersey City	51640	Hudson	44,945,002	44,656,276	—	1,404,233	540,361	1,944,594
Jersey City Comm Charter School	35420	Hudson	4,177,839	3,836,570	—	120,642	—	120,642
Jersey City Golden Door Charter	35610	Hudson	1,787,622	1,526,734	—	48,009	—	48,009
Jersey City Housing Authority	30060	Hudson	28,001,608	25,521,097	—	802,520	—	802,520
Jersey City Incinerator Auth	31050	Hudson	19,246,584	18,159,781	—	571,041	—	571,041
Jersey City Municipal Ut. Auth	31250	Hudson	16,086,033	16,832,701	—	529,310	926,342	1,455,652
Jersey City Parking Auth	56060	Hudson	9,957,881	9,174,096	—	288,483	—	288,483
Jersey City Public Schools	70033	Hudson	204,248,657	200,921,082	—	6,318,037	717,709	7,035,746
Jersey City Redevel Agency	30800	Hudson	2,041,703	2,065,692	—	64,956	56,542	121,498
Kearny Municipal Util Auth	34970	Hudson	412,663	680,698	—	21,405	238,370	259,775
Kearny Town	20390	Hudson	19,414,196	17,550,214	—	551,873	—	551,873
Kearny Town Bd Of Ed	20393	Hudson	19,070,856	20,406,935	—	641,704	1,487,000	2,128,704
Learning Comm. Charter School	35390	Hudson	2,119,218	1,888,704	—	59,391	—	59,391
Liberty Academy Charter School	37600	Hudson	1,126,940	1,030,813	—	32,414	—	32,414
Mets Charter School	49600	Hudson	166,242	525,717	—	16,531	312,889	329,420
North Bergen Bd Of Ed	21443	Hudson	26,881,871	26,830,553	—	843,697	427,849	1,271,546
North Bergen Housing Authority	30490	Hudson	5,403,271	5,495,074	—	172,795	174,052	346,847
North Bergen M.U.A.	34710	Hudson	9,063,411	9,063,879	—	285,017	159,575	444,592
North Bergen Parking Authority	41800	Hudson	1,888,194	1,729,022	—	54,370	—	54,370
North Bergen Township	21440	Hudson	29,635,137	28,148,662	—	885,145	—	885,145
North Hudson Reg Fire & Rescue	36300	Hudson	3,025,762	2,717,183	—	85,443	—	85,443
North Hudson Sewerage Authority	34850	Hudson	693,072	675,452	—	21,240	—	21,240
Schomburg Charter School	39600	Hudson	381,717	—	—	—	—	—
Secaucus Housing Authority	48000	Hudson	1,244,203	1,303,392	—	40,986	72,889	113,875
Secaucus Municipal Util. Auth.	43800	Hudson	3,247,579	2,985,606	—	93,883	—	93,883
Secaucus Town	21650	Hudson	20,619,717	20,474,818	—	643,838	237,180	881,018
Secaucus Town Bd Of Ed	21653	Hudson	10,289,706	10,057,446	—	316,260	—	316,260
Soaring Heights Charter School	35400	Hudson	587,681	609,067	—	19,152	28,762	47,914
Union City	21290	Hudson	26,549,844	26,895,416	—	845,736	764,250	1,609,986
Union City Bd Of Ed	21293	Hudson	63,447,759	71,026,156	—	2,233,444	7,648,990	9,882,434
Union City Housing Authority	30400	Hudson	4,110,951	3,939,860	—	123,890	—	123,890
Union City Parking Authority	30660	Hudson	1,730,677	5,016,868	—	157,757	2,864,019	3,021,776
University Academy Charter Hs	41100	Hudson	944,642	972,650	—	30,585	40,740	71,325
Weehawken Township	21110	Hudson	15,662,336	15,810,677	—	497,173	402,974	900,147
Weehawken Twp Bd Of Ed	21113	Hudson	4,287,568	4,761,481	—	149,727	483,946	633,673
Weehawken Twp Housing Authority	31960	Hudson	831,870	817,760	—	25,715	2,443	28,158
West New York Bd Of Ed	21303	Hudson	38,245,733	38,663,283	—	1,215,781	1,031,718	2,247,499
West New York Housing Authority	30480	Hudson	3,745,670	3,934,001	—	123,706	228,175	351,881
West New York Parking Authority	56180	Hudson	1,100,713	1,181,547	—	37,154	89,033	126,187
West New York Town	21300	Hudson	18,952,274	16,585,081	—	521,524	—	521,524
Alexandria Township	50020	Hunterdon	1,562,026	1,446,200	—	45,476	—	45,476
Alexandria Twp Bd Of Ed	50023	Hunterdon	1,639,947	1,913,209	—	60,162	264,430	324,592
Bethlehem Township	50290	Hunterdon	1,399,918	1,300,803	—	40,904	—	40,904
Bethlehem Twp Bd Of Ed	50293	Hunterdon	1,243,924	1,700,587	—	53,476	415,619	469,095
Bloomsbury Borough	50320	Hunterdon	324,621	321,999	—	10,125	3,440	13,565
Bloomsbury Borough Bd Of Ed	50323	Hunterdon	507,020	498,623	—	15,679	1,663	17,342
Califon Boro Bd Of Ed	50463	Hunterdon	454,109	396,309	—	12,462	—	12,462
Califon Borough	50460	Hunterdon	384,254	383,091	—	12,046	5,746	17,792
Clinton Town	50600	Hunterdon	3,434,417	3,731,758	—	117,347	316,707	434,054

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	867,158	—	867,158	748,102	11,244	91,547	850,893
—	—	65,455	220,082	285,537	56,468	—	(40,456)	16,012
—	—	1,960,267	167,501	2,127,768	1,691,133	—	(30,791)	1,660,342
—	—	49,964	—	49,964	43,105	—	67,071	110,176
—	—	336,761	51,097	387,858	290,526	—	(9,393)	281,133
—	—	1,200,032	—	1,200,032	1,035,274	12,847	19,349	1,067,470
—	—	24,587	—	24,587	21,211	—	1,121	22,332
—	—	570,857	—	570,857	492,482	—	68,658	561,140
—	—	1,731,278	241,636	1,972,914	1,493,583	—	(44,418)	1,449,165
—	—	14,622,119	—	14,622,119	12,614,584	—	872,191	13,486,775
—	—	263,588	207,057	470,645	227,399	—	(38,062)	189,337
—	—	2,661,271	—	2,661,271	2,295,894	—	99,331	2,395,225
—	—	228,639	220,899	449,538	197,248	—	(40,607)	156,641
—	—	90,985	193,565	284,550	78,493	—	(35,582)	42,911
—	—	1,520,919	1,647,137	3,168,056	1,312,105	7,957	(302,782)	1,017,280
—	—	1,082,224	599,123	1,681,347	933,641	—	(110,133)	823,508
—	—	1,003,138	—	1,003,138	865,412	—	170,283	1,035,695
—	—	546,726	500,964	1,047,690	471,664	—	(92,089)	379,575
—	—	11,973,805	—	11,973,805	10,329,868	—	131,932	10,461,800
—	—	123,104	—	123,104	106,203	—	10,394	116,597
—	—	40,566	—	40,566	34,996	—	43,818	78,814
—	—	1,045,897	1,266,327	2,312,224	902,302	—	(232,781)	669,521
—	—	1,216,142	—	1,216,142	1,049,173	—	273,345	1,322,518
—	—	112,556	161,551	274,107	97,103	—	(29,697)	67,406
—	—	61,431	63,097	124,528	52,997	—	(11,599)	41,398
—	—	31,330	—	31,330	27,028	—	57,516	84,544
—	—	1,598,955	—	1,598,955	1,379,428	—	78,649	1,458,077
—	—	327,477	—	327,477	282,516	8,245	31,995	322,756
—	—	540,158	—	540,158	465,997	2,005	29,334	497,336
—	—	103,040	104,091	207,131	88,893	—	(19,134)	69,759
—	—	1,677,507	761,309	2,438,816	1,447,195	—	(139,946)	1,307,249
—	—	161,929	212,943	374,872	139,697	—	(39,144)	100,553
—	—	40,253	3,022	43,275	34,727	—	(555)	34,172
—	—	—	322,445	322,445	—	—	(59,273)	(59,273)
—	—	77,675	—	77,675	67,011	—	13,399	80,410
—	—	177,926	168,860	346,786	153,498	—	(31,041)	122,457
—	—	1,220,188	—	1,220,188	1,052,663	7,587	43,599	1,103,849
—	—	599,369	19,566	618,935	517,079	—	(3,597)	513,482
—	—	36,297	—	36,297	31,314	—	5,287	36,601
—	—	1,602,821	—	1,602,821	1,382,762	—	140,487	1,523,249
—	—	4,232,773	—	4,232,773	3,651,637	—	1,406,064	5,057,701
—	—	234,794	75,332	310,126	202,558	—	(13,848)	188,710
—	—	298,978	—	298,978	257,930	—	526,474	784,404
—	—	57,965	—	57,965	50,006	—	7,489	57,495
—	—	942,230	—	942,230	812,867	37,223	74,076	924,166
—	—	283,758	—	283,758	244,800	—	88,961	333,761
—	—	48,734	—	48,734	42,043	1,617	449	44,109
—	—	2,304,122	—	2,304,122	1,987,779	2,018	189,654	2,179,451
—	—	234,445	—	234,445	202,257	—	41,944	244,201
—	—	70,414	—	70,414	60,746	—	16,366	77,112
—	—	988,381	1,708,349	2,696,730	852,682	17,756	(314,035)	556,403
—	—	86,186	72,442	158,628	74,353	—	(13,317)	61,036
—	—	114,017	—	114,017	98,363	495	48,608	147,466
—	—	77,521	60,880	138,401	66,878	—	(11,191)	55,687
—	—	101,346	—	101,346	87,432	—	76,400	163,832
—	—	19,189	—	19,189	16,555	129	632	17,316
—	—	29,715	—	29,715	25,635	—	306	25,941
—	—	23,618	41,865	65,483	20,375	—	(7,696)	12,679
—	—	22,830	—	22,830	19,696	—	1,056	20,752
—	—	222,393	—	222,393	191,859	1,622	58,218	251,699

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Clinton Town Bd Of Ed	50603	Hunterdon	\$ 1,441,288	1,610,152	—	50,632	170,920	221,552
Clinton Township	23260	Hunterdon	5,274,671	5,315,110	—	167,136	127,504	294,640
Clinton Twp Bd Of Ed	23263	Hunterdon	6,619,471	6,661,109	—	209,461	152,155	361,616
Clinton Twp Sew Authority	32930	Hunterdon	131,162	132,656	—	4,171	3,591	7,762
Delaware Township	23380	Hunterdon	2,257,609	2,179,452	—	68,534	—	68,534
Delaware Twp Bd Of Ed	23383	Hunterdon	2,367,389	2,265,958	—	71,254	—	71,254
Delaware Twp Mun Util Auth	55850	Hunterdon	49,589	18,282	—	575	—	575
Delaware Valley Reg H S Dist	40280	Hunterdon	7,231,071	7,357,773	—	231,368	236,245	467,613
East Amwell Township	50800	Hunterdon	1,243,695	1,222,881	—	38,454	3,894	42,348
East Amwell Township Bd Of Ed	50803	Hunterdon	1,937,985	1,753,413	—	55,137	—	55,137
Flemington Borough	22320	Hunterdon	2,304,205	2,460,706	—	77,378	175,415	252,793
Flemington Raritan Bd Of Ed	40270	Hunterdon	6,988,354	7,183,351	—	225,883	290,873	516,756
Franklin Township (Hunterdon)	51090	Hunterdon	1,212,369	1,099,923	—	34,587	—	34,587
Franklin Twp Bd Of Ed (Huntrdn)	51093	Hunterdon	1,507,922	1,495,347	—	47,022	15,639	62,661
Frenchtown Borough	51150	Hunterdon	1,277,380	1,306,663	—	41,088	47,683	88,771
Frenchtown Borough Bd Of Ed	51153	Hunterdon	507,096	509,888	—	16,034	11,313	27,347
Glen Gardner Borough	51180	Hunterdon	845,617	706,407	—	22,213	—	22,213
Hampton Borough	51330	Hunterdon	701,265	739,702	—	23,260	45,459	68,719
Hampton Borough Bd Of Ed	51333	Hunterdon	455,986	475,480	—	14,952	24,818	39,770
High Bridge Borough	51450	Hunterdon	1,679,694	1,425,079	—	44,812	—	44,812
High Bridge Borough Bd Of Ed	51453	Hunterdon	1,504,828	1,690,140	—	53,147	186,220	239,367
Holland Township	23250	Hunterdon	1,943,540	2,049,612	—	64,451	125,597	190,048
Holland Twp Bd Of Ed	23253	Hunterdon	3,055,084	2,930,782	—	92,160	—	92,160
Hunterdon Central High School	40290	Hunterdon	20,364,165	19,832,774	—	623,649	—	623,649
Hunterdon Co Board Social Ser.	10181	Hunterdon	4,310,422	3,989,643	—	125,456	—	125,456
Hunterdon Co Educ Svcs Comm	33030	Hunterdon	16,428,942	15,433,854	—	485,323	—	485,323
Hunterdon Co Soil Conserv Dist	32360	Hunterdon	741,038	725,621	—	22,817	—	22,817
Hunterdon County	10180	Hunterdon	54,829,173	51,440,320	—	1,617,560	—	1,617,560
Hunterdon County Vocational	35140	Hunterdon	1,775,548	1,484,922	—	46,694	—	46,694
Kingwood Township	22340	Hunterdon	2,062,476	2,044,707	—	64,297	20,899	85,196
Kingwood Township Bd Of Ed	22343	Hunterdon	1,306,474	1,402,708	—	44,109	105,926	150,035
Lambertville City	23700	Hunterdon	2,096,389	2,126,444	—	66,867	62,732	129,599
Lambertville City Bd Of Ed	51713	Hunterdon	700,580	781,172	—	24,564	81,797	106,361
Lambertville City Fire Dist #1	44300	Hunterdon	44,313	—	—	—	—	—
Lambertville Sewerage Auth	55190	Hunterdon	1,105,202	1,133,581	—	35,646	43,880	79,526
Lebanon Borough	51750	Hunterdon	414,946	412,911	—	12,984	5,533	18,517
Lebanon Borough Bd Of Ed	51753	Hunterdon	379,130	484,065	—	15,222	97,142	112,364
Lebanon Township	23510	Hunterdon	2,464,765	2,584,210	—	81,261	146,281	227,542
Lebanon Township Bd Of Ed	23513	Hunterdon	3,399,946	3,426,248	—	107,740	82,390	190,130
Milford Borough	22900	Hunterdon	728,304	774,177	—	24,344	52,346	76,690
Milford Borough Bd Of Ed	22903	Hunterdon	445,003	398,172	—	12,521	—	12,521
North Hunterdon Municipal Court	31040	Hunterdon	634,251	—	—	—	—	—
North Hunterdon-Voorhees	40260	Hunterdon	14,848,400	14,130,303	—	444,333	—	444,333
Raritan Township	52810	Hunterdon	10,092,823	8,857,957	—	278,542	—	278,542
Raritan Twp Mun Util Authority	31640	Hunterdon	4,853,968	4,831,590	—	151,931	65,950	217,881
Readington Township	23470	Hunterdon	8,414,448	8,724,234	—	274,337	414,897	689,234
Readington Twp Bd Of Ed	23473	Hunterdon	8,508,527	8,570,934	—	269,516	203,239	472,755
Readington-Lebanon Sew Auth	32550	Hunterdon	1,211,279	1,211,798	—	38,105	21,720	59,825
South Hunterdon Reg Bd Of Ed	40300	Hunterdon	3,035,806	3,048,289	—	95,855	64,078	159,933
Stockton Borough	53210	Hunterdon	292,483	332,037	—	10,441	39,243	49,684
Stockton Borough Bd Of Ed	53213	Hunterdon	56,995	57,346	—	1,803	1,303	3,106
Tewksbury Township	53310	Hunterdon	4,060,348	3,834,435	—	120,575	—	120,575
Tewksbury Twp Bd Of Ed	53313	Hunterdon	3,279,894	2,950,904	—	92,792	—	92,792
Union Township (Hunterdon)	23420	Hunterdon	1,048,918	1,054,137	—	33,148	22,922	56,070
Union Twp Of Ed (Hunterdon)	23423	Hunterdon	2,014,486	1,796,224	—	56,483	—	56,483
West Amwell Township	23560	Hunterdon	1,011,479	1,276,184	—	40,130	246,014	286,144
West Amwell Twp Bd Of Ed	23563	Hunterdon	1,050,338	1,013,507	—	31,870	—	31,870
East Windsor Mun Util Authority	55470	Mercer	4,124,167	4,341,756	—	136,528	260,053	396,581
East Windsor Reg School Dist	40310	Mercer	21,776,106	22,102,707	—	695,028	664,055	1,359,083
East Windsor Township	50860	Mercer	9,877,855	9,410,088	—	295,904	—	295,904

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	95,956	—	95,956	82,782	—	31,419	114,201
—	—	316,752	—	316,752	273,263	—	23,438	296,701
—	—	396,966	—	396,966	342,465	2,261	27,970	372,696
—	—	7,906	—	7,906	6,820	—	660	7,480
—	—	129,883	27,746	157,629	112,051	1,335	(5,100)	108,286
—	—	135,039	45,885	180,924	116,499	601	(8,435)	108,665
—	—	1,090	26,124	27,214	940	—	(4,802)	(3,862)
—	—	438,483	—	438,483	378,282	2,985	43,427	424,694
—	—	72,877	—	72,877	62,871	496	716	64,083
—	—	104,494	125,118	229,612	90,147	25	(23,000)	67,172
—	—	146,645	—	146,645	126,511	—	32,245	158,756
—	—	428,089	—	428,089	369,315	2,422	53,469	425,206
—	—	65,549	75,669	141,218	56,550	133	(13,910)	42,773
—	—	89,115	—	89,115	76,880	—	2,875	79,755
—	—	77,870	—	77,870	67,179	468	8,765	76,412
—	—	30,387	—	30,387	26,215	—	2,080	28,295
—	—	42,098	105,188	147,286	36,318	—	(19,336)	16,982
—	—	44,082	—	44,082	38,030	118	8,356	46,504
—	—	28,336	—	28,336	24,446	—	4,562	29,008
—	—	84,927	190,051	274,978	73,267	1,413	(34,936)	39,744
—	—	100,723	—	100,723	86,894	—	34,232	121,126
—	—	122,146	—	122,146	105,376	—	23,088	128,464
—	—	174,659	53,530	228,189	150,679	5,440	(9,840)	146,279
—	—	1,181,926	100,573	1,282,499	1,019,654	7,547	(18,488)	1,008,713
—	—	237,761	200,902	438,663	205,118	—	(36,931)	168,187
—	—	919,774	569,522	1,489,296	793,494	—	(104,691)	688,803
—	—	43,243	279	43,522	37,306	—	(51)	37,255
—	—	3,065,564	1,959,238	5,024,802	2,644,679	—	(360,154)	2,284,525
—	—	88,493	219,419	307,912	76,344	—	(40,334)	36,010
—	—	121,853	—	121,853	105,124	511	3,842	109,477
—	—	83,594	—	83,594	72,117	—	19,472	91,589
—	—	126,725	—	126,725	109,326	794	11,532	121,652
—	—	46,554	—	46,554	40,162	—	15,036	55,198
—	—	—	37,432	37,432	—	—	(6,881)	(6,881)
—	—	67,555	—	67,555	58,280	—	8,066	66,346
—	—	24,607	—	24,607	21,229	—	1,017	22,246
—	—	28,848	—	28,848	24,887	544	17,857	43,288
—	—	154,005	—	154,005	132,861	—	26,890	159,751
—	—	204,186	—	204,186	176,152	—	15,145	191,297
—	—	46,137	—	46,137	39,802	—	9,623	49,425
—	—	23,729	32,567	56,296	20,471	—	(5,986)	14,485
—	—	—	535,765	535,765	—	—	(98,486)	(98,486)
—	—	842,089	358,435	1,200,524	726,475	5,683	(65,889)	666,269
—	—	527,886	887,553	1,415,439	455,410	—	(163,153)	292,257
—	—	287,937	—	287,937	248,404	—	12,123	260,527
—	—	519,917	—	519,917	448,535	1,917	76,268	526,720
—	—	510,781	—	510,781	440,654	—	37,360	478,014
—	—	72,217	—	72,217	62,302	—	3,993	66,295
—	—	181,661	—	181,661	156,720	1,075	11,779	169,574
—	—	19,788	—	19,788	17,071	—	7,214	24,285
—	—	3,417	—	3,417	2,948	—	240	3,188
—	—	228,511	123,493	352,004	197,138	3,032	(22,701)	177,469
—	—	175,858	226,081	401,939	151,714	—	(41,559)	110,155
—	—	62,821	—	62,821	54,196	1,457	4,214	59,867
—	—	107,045	152,825	259,870	92,348	—	(28,093)	64,255
—	—	76,054	—	76,054	65,612	—	45,223	110,835
—	—	60,400	13,312	73,712	52,107	1,363	(2,447)	51,023
—	—	258,745	—	258,745	223,221	—	47,804	271,025
—	—	1,317,201	—	1,317,201	1,136,357	1,140	122,069	1,259,566
—	—	560,790	229,872	790,662	483,797	—	(42,256)	441,541

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Emily Fisher Charter School	35530	Mercer	\$ 4,049,365	—	—	—	—	—
Ewing Lawrence Sewerage Auth	30320	Mercer	9,696,597	9,845,097	—	309,583	298,341	607,924
Ewing Township	21740	Mercer	18,704,509	18,880,746	—	593,712	480,455	1,074,167
Ewing Township Bd Of Ed	21743	Mercer	17,016,775	16,844,374	—	529,678	150,191	679,869
Foundation Academy Charter Schl	46900	Mercer	1,183,048	1,779,917	—	55,970	535,447	591,417
Hamilton Township (Mercer)	21070	Mercer	66,461,574	65,246,580	—	2,051,703	119,532	2,171,235
Hamilton Twp Bd Of Ed (Mercer)	21073	Mercer	52,191,191	52,390,645	—	1,647,443	1,088,568	2,736,011
Hamilton Twp Fire District 4	56020	Mercer	33,532	32,749	—	1,030	—	1,030
Hamilton Twp Fire District 5	56040	Mercer	59,557	35,884	—	1,128	—	1,128
Hamilton Twp Fire District 6	55330	Mercer	66,507	64,954	—	2,042	—	2,042
Hamilton Twp Fire District 7	30910	Mercer	317,975	313,255	—	9,850	1,514	11,364
Hamilton Twp Fire District 8	32940	Mercer	112,215	109,672	—	3,449	—	3,449
Hamilton Twp Fire District 9	31410	Mercer	261,285	257,294	—	8,091	1,148	9,239
Hightstown Boro Housing Auth	31180	Mercer	617,307	519,540	—	16,337	—	16,337
Hightstown Borough	51470	Mercer	4,811,202	4,651,037	—	146,254	—	146,254
Hopewell Borough	23600	Mercer	1,537,345	1,514,560	—	47,626	7,352	54,978
Hopewell Township (Mercer)	51560	Mercer	12,793,026	12,440,253	—	391,188	—	391,188
Hopewell Twp Fire District 1	35260	Mercer	304,126	301,195	—	9,471	2,814	12,285
Hopewell Valley Reg Sch Dist	40320	Mercer	19,767,631	20,302,690	—	638,426	808,532	1,446,958
International Charter School	35690	Mercer	540,020	469,326	—	14,758	—	14,758
Lawrence Township (Mercer)	21420	Mercer	17,725,650	15,950,714	—	501,576	—	501,576
Lawrence Twp Bd Of Ed (Mercer)	21423	Mercer	21,039,735	20,722,846	—	651,638	96,252	747,890
Mercer Co Bd Of Social Service	10171	Mercer	81,446,970	78,746,262	—	2,476,205	—	2,476,205
Mercer Co Community College	55500	Mercer	35,636,591	34,422,046	—	1,082,414	—	1,082,414
Mercer Co Improvement Authority	31370	Mercer	5,076,139	4,964,927	—	156,124	—	156,124
Mercer Co Soil Conservtn Dist	33060	Mercer	1,149,540	1,141,144	—	35,884	12,948	48,832
Mercer Co Special Ser Sch Dist	32670	Mercer	22,684,628	22,089,103	—	694,600	—	694,600
Mercer Co Vocational Schools	10173	Mercer	5,775,933	6,091,945	—	191,563	373,928	565,491
Mercer County	10170	Mercer	136,355,332	132,713,900	—	4,173,237	—	4,173,237
Mercer County	10178	Mercer	20,626,946	21,965,645	—	690,718	1,516,588	2,207,306
Ocean Grove Bd Of Fire Comm	31680	Mercer	42,385	42,538	—	1,338	876	2,214
Pace Charter School Of Hamilton	37400	Mercer	296,440	469,712	—	14,770	154,615	169,385
Paul Robeson Chtr School	48200	Mercer	1,387,718	3,427,474	—	107,778	1,783,218	1,890,996
Pennington Borough	22910	Mercer	1,776,512	1,862,722	—	58,574	105,537	164,111
Princeton	51500	Mercer	—	27,039,518	—	850,268	23,315,704	24,165,972
Princeton Borough	20020	Mercer	13,781,473	—	—	—	—	—
Princeton Charter School	35310	Mercer	554,808	560,420	—	17,623	14,583	32,206
Princeton Housing Authority	55520	Mercer	976,906	885,008	—	27,829	—	27,829
Princeton Joint Public Library	40110	Mercer	6,036,559	5,516,649	—	173,473	—	173,473
Princeton Regional School	40180	Mercer	21,632,007	22,474,829	—	706,729	1,106,652	1,813,381
Princeton Township	20140	Mercer	16,596,909	—	—	—	—	—
Robbinsville Township	53570	Mercer	8,806,489	9,109,960	—	286,466	416,337	702,803
Robbinsville Twp Bd Of Ed	53573	Mercer	6,124,981	6,312,061	—	198,485	268,883	467,368
Trenton City	21780	Mercer	81,223,809	79,993,990	—	2,515,440	366,003	2,881,443
Trenton City Bd Of Ed	21783	Mercer	53,579,923	58,227,793	—	1,830,994	4,948,749	6,779,743
Trenton Housing Authority	30130	Mercer	8,765,931	9,578,264	—	301,192	854,408	1,155,600
Trenton Parking Authority	30580	Mercer	926,608	665,913	—	20,940	—	20,940
Village Charter School	37100	Mercer	1,106,217	1,365,189	—	42,929	242,735	285,664
West Windsor Parking Authority	32110	Mercer	897,058	908,423	—	28,566	25,554	54,120
West Windsor Plainsboro Reg	40440	Mercer	30,806,923	29,178,680	—	917,534	—	917,534
West Windsor Township	53720	Mercer	16,616,440	15,874,268	—	499,172	—	499,172
Academy For Urban Leadership	49100	Middlesex	329,998	274,873	—	8,643	—	8,643
Carteret Bd Of Ed	21333	Middlesex	11,037,440	10,941,522	—	344,060	111,132	455,192
Carteret Borough	21330	Middlesex	14,151,827	12,621,397	—	396,884	—	396,884
Carteret Housing Authority	56140	Middlesex	2,628,876	2,722,202	—	85,601	126,642	212,243
Carteret Port Authority	45200	Middlesex	11,084	10,811	—	340	—	340
Carteret Redevelopment Agency	42000	Middlesex	93,850	91,708	—	2,884	—	2,884
Cranbury Township	50650	Middlesex	4,431,844	4,030,319	—	126,735	—	126,735
Cranbury Township Bd Of Ed	50653	Middlesex	2,666,619	2,349,899	—	73,893	—	73,893
Dunellen Board Of Education	50773	Middlesex	2,852,189	3,025,691	—	95,144	199,698	294,842

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	—	3,420,582	3,420,582	—	—	(628,783)	(628,783)
—	—	586,714	—	586,714	506,162	—	54,842	561,004
—	—	1,125,190	—	1,125,190	970,708	—	88,319	1,059,027
—	—	1,003,833	—	1,003,833	866,013	3,299	27,609	896,921
—	—	106,073	—	106,073	91,510	—	98,428	189,938
—	—	3,888,342	—	3,888,342	3,354,494	—	21,973	3,376,467
—	—	3,122,198	—	3,122,198	2,693,538	406	200,105	2,894,049
—	—	1,952	86	2,038	1,684	—	(16)	1,668
—	—	2,138	19,367	21,505	1,845	—	(3,560)	(1,715)
—	—	3,871	171	4,042	3,339	—	(32)	3,307
—	—	18,668	—	18,668	16,105	—	278	16,383
—	—	6,536	222	6,758	5,639	—	(41)	5,598
—	—	15,333	—	15,333	13,228	—	211	13,439
—	—	30,962	73,462	104,424	26,711	—	(13,504)	13,207
—	—	277,177	53,613	330,790	239,122	—	(9,855)	229,267
—	—	90,260	—	90,260	77,867	2,739	1,352	81,958
—	—	741,371	79,518	820,889	639,585	1,505	(14,617)	626,473
—	—	17,950	—	17,950	15,485	—	517	16,002
—	—	1,209,930	—	1,209,930	1,043,813	22,810	148,627	1,215,250
—	—	27,969	51,475	79,444	24,129	—	(9,462)	14,667
—	—	950,576	1,219,198	2,169,774	820,067	772	(224,117)	596,722
—	—	1,234,969	—	1,234,969	1,065,415	33,593	17,693	1,116,701
—	—	4,692,849	898,399	5,591,248	4,048,547	80	(165,147)	3,883,480
—	—	2,051,367	421,430	2,472,797	1,769,726	—	(77,469)	1,692,257
—	—	295,883	6,749	302,632	255,260	—	(1,241)	254,019
—	—	68,006	—	68,006	58,669	—	2,380	61,049
—	—	1,316,391	115,123	1,431,514	1,135,657	1,579	(21,162)	1,116,074
—	—	363,047	—	363,047	313,203	6,043	68,737	387,983
—	—	7,909,027	745,268	8,654,295	6,823,162	—	(136,998)	6,686,164
—	—	1,309,033	—	1,309,033	1,129,310	—	278,784	1,408,094
—	—	2,535	—	2,535	2,187	—	161	2,348
—	—	27,992	—	27,992	24,149	—	28,422	52,571
—	—	204,259	—	204,259	176,215	—	327,797	504,012
—	—	111,008	—	111,008	95,767	438	19,400	115,605
—	—	1,611,408	—	1,611,408	1,390,171	16,315	4,285,975	5,692,461
—	—	—	11,641,493	11,641,493	—	2,285	(2,139,980)	(2,137,695)
—	—	33,398	—	33,398	28,813	—	2,681	31,494
—	—	52,742	62,086	114,828	45,501	—	(11,413)	34,088
—	—	328,762	342,295	671,057	283,625	4,583	(62,922)	225,286
—	—	1,339,378	—	1,339,378	1,155,489	669	203,429	1,359,587
—	—	—	14,019,749	14,019,749	—	—	(2,577,160)	(2,577,160)
—	—	542,904	—	542,904	468,366	2,908	76,533	547,807
—	—	376,165	—	376,165	324,519	3,882	49,427	377,828
—	—	4,767,207	—	4,767,207	4,112,696	—	67,280	4,179,976
—	—	3,470,060	—	3,470,060	2,993,640	137,787	909,697	4,041,124
—	—	570,812	—	570,812	492,443	—	157,060	649,503
—	—	39,685	208,519	248,204	34,236	—	(38,331)	(4,095)
—	—	81,358	—	81,358	70,188	—	44,620	114,808
—	—	54,137	—	54,137	46,704	—	4,697	51,401
—	—	1,738,891	862,973	2,601,864	1,500,151	130,666	(158,635)	1,472,182
—	—	946,020	348,143	1,294,163	816,137	11,754	(63,997)	763,894
—	—	16,381	41,738	58,119	14,132	—	(7,672)	6,460
—	—	652,055	—	652,055	562,532	288	20,429	583,249
—	—	752,167	1,071,128	1,823,295	648,898	—	(196,899)	451,999
—	—	162,228	—	162,228	139,955	—	23,280	163,235
—	—	644	42	686	556	—	(8)	548
—	—	5,465	200	5,665	4,715	—	(37)	4,678
—	—	240,185	268,396	508,581	207,209	—	(49,338)	157,871
—	—	140,041	226,271	366,312	120,814	—	(41,594)	79,220
—	—	180,315	—	180,315	155,559	176	36,709	192,444

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Dunellen Borough	50770	Middlesex	\$ 2,871,391	2,625,839	—	82,570	—	82,570
Dunellen Parking Authority	55700	Middlesex	295,857	310,166	—	9,753	17,534	27,287
East Brunswick Township	22410	Middlesex	32,584,627	32,144,301	—	1,010,789	192,566	1,203,355
East Brunswick Twp Bd Of Ed	22413	Middlesex	36,898,016	36,164,490	—	1,137,206	15,497	1,152,703
East Brunswick Twp Fire Dist #1	34960	Middlesex	503,063	475,571	—	14,955	—	14,955
East Brunswick Twp Fire Dist #2	34840	Middlesex	354,501	408,301	—	12,839	52,617	65,456
Edison Township	21450	Middlesex	51,202,261	49,265,274	—	1,549,165	—	1,549,165
Edison Twp Bd Of Ed	21453	Middlesex	51,738,350	53,654,542	—	1,687,187	2,560,929	4,248,116
Edison Twp Housing Authority	30600	Middlesex	1,364,864	1,444,133	—	45,411	92,322	137,733
Greater Brunswick Chart.School	35560	Middlesex	1,702,116	2,290,804	—	72,035	537,508	609,543
Hatikvah Internat'L Acad Chtrr	49200	Middlesex	728,660	763,594	—	24,011	42,920	66,931
Helmetta Borough	51440	Middlesex	1,025,912	904,471	—	28,441	—	28,441
Highland Park Bd Of Ed	23093	Middlesex	5,978,067	6,080,816	—	191,214	193,586	384,800
Highland Park Borough	23090	Middlesex	9,465,218	9,001,514	—	283,056	—	283,056
Highland Park Housing Authority	56400	Middlesex	643,180	363,969	—	11,445	—	11,445
Jamesburg Borough	51620	Middlesex	2,320,768	2,250,538	—	70,769	—	70,769
Jamesburg Borough Bd Of Ed	51623	Middlesex	1,881,903	1,833,266	—	57,648	—	57,648
Metuchen Boro Bd Of Ed	22783	Middlesex	7,651,013	7,834,707	—	246,365	292,763	539,128
Metuchen Borough	22780	Middlesex	7,774,541	7,481,458	—	235,257	—	235,257
Metuchen Parking Authority	56030	Middlesex	467,908	480,522	—	15,110	19,095	34,205
Middle Brook Reg Health Comm	31480	Middlesex	703,396	697,663	—	21,938	7,410	29,348
Middlesex Bd Of Ed	20963	Middlesex	7,762,036	7,923,235	—	249,149	275,316	524,465
Middlesex Borough	20960	Middlesex	6,030,851	6,018,951	—	189,268	95,653	284,921
Middlesex Co Bd Of Social Srv	10041	Middlesex	54,173,286	50,744,360	—	1,595,675	—	1,595,675
Middlesex Co Ed Serv Comm	32590	Middlesex	19,887,963	19,606,549	—	616,535	106,614	723,149
Middlesex Co Jt Health Ins Fund	35280	Middlesex	358,103	79,512	—	2,500	—	2,500
Middlesex Co Mosq Exterm Comm	10042	Middlesex	2,601,254	2,489,550	—	78,285	—	78,285
Middlesex Co Mun Jt Ins Fund	34490	Middlesex	1,420,007	1,202,237	—	37,805	—	37,805
Middlesex Co Utilities Auth	30560	Middlesex	34,118,117	34,418,889	—	1,082,315	858,534	1,940,849
Middlesex Co Vocational School	10043	Middlesex	13,633,671	13,368,298	—	420,371	10,608	430,979
Middlesex County	10040	Middlesex	198,420,802	189,398,427	—	5,955,703	—	5,955,703
Middlesex County College	30940	Middlesex	48,109,790	46,140,221	—	1,450,896	—	1,450,896
Middlesex County Improv Auth	35120	Middlesex	54,885,864	58,076,560	—	1,826,239	3,715,188	5,541,427
Milltown Borough	22230	Middlesex	5,992,297	6,357,756	—	199,922	420,366	620,288
Milltown Borough Bd Of Ed	22233	Middlesex	2,274,071	2,304,863	—	72,477	66,488	138,965
Monroe Township (Middlesex)	52210	Middlesex	38,096,790	36,676,354	—	1,153,301	—	1,153,301
Monroe Twp Bd Of Ed (Middlesex)	52213	Middlesex	29,182,550	30,063,870	—	945,369	1,272,451	2,217,820
Monroe Twp Fire District 1	35600	Middlesex	119,165	82,033	—	2,580	—	2,580
Monroe Twp Fire District 2	34510	Middlesex	179,204	175,126	—	5,507	—	5,507
Monroe Twp Fire District 3	34870	Middlesex	743,802	495,353	—	15,577	—	15,577
New Brunswick Bd Of Ed	20193	Middlesex	48,037,119	48,401,683	—	1,522,009	1,157,986	2,679,995
New Brunswick City	20190	Middlesex	33,859,978	34,471,011	—	1,083,954	1,121,533	2,205,487
New Brunswick Housing Authority	30250	Middlesex	3,101,476	3,275,718	—	103,006	204,714	307,720
New Brunswick Parking Authority	30430	Middlesex	8,898,006	8,933,290	—	280,911	186,692	467,603
North Brunswick Bd Of Ed	23333	Middlesex	22,178,394	21,426,074	—	673,751	—	673,751
North Brunswick Township	23330	Middlesex	19,886,340	19,376,053	—	609,287	—	609,287
Old Bridge Bd Of Ed	51933	Middlesex	32,668,889	33,344,335	—	1,048,525	1,156,156	2,204,681
Old Bridge Housing Authority	42600	Middlesex	77,947	76,173	—	2,395	—	2,395
Old Bridge Municipal Util Auth	34340	Middlesex	11,717,805	12,633,729	—	397,272	995,574	1,392,846
Old Bridge Township	51930	Middlesex	24,671,264	24,603,249	—	773,658	374,629	1,148,287
Old Bridge Twp Fire District 2	55740	Middlesex	370,887	475,957	—	14,967	97,114	112,081
Old Bridge Twp Fire District 3	34470	Middlesex	452,841	345,300	—	10,858	—	10,858
Perth Amboy Bd Of Ed	20203	Middlesex	64,727,574	66,614,585	—	2,094,720	2,763,884	4,858,604
Perth Amboy City	20200	Middlesex	27,359,266	25,999,938	—	817,578	—	817,578
Perth Amboy Housing Authority	30380	Middlesex	5,426,683	5,005,694	—	157,406	—	157,406
Perth Amboy Port Authority	34250	Middlesex	85,023	—	—	—	—	—
Piscataway Bd Of Ed Admn Bldg	22623	Middlesex	31,810,285	32,105,624	—	1,009,573	813,318	1,822,891
Piscataway Township	22620	Middlesex	25,859,207	25,302,865	—	795,658	—	795,658
Plainsboro Township	52720	Middlesex	13,779,621	13,665,769	—	429,725	143,825	573,550
Plainsboro Twp Fire District 1	34950	Middlesex	44,313	244,349	—	7,684	173,266	180,950

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	156,486	161,307	317,793	135,001	—	(29,652)	105,349
—	—	18,484	—	18,484	15,946	—	3,223	19,169
—	—	1,915,626	—	1,915,626	1,652,621	—	35,398	1,688,019
—	—	2,155,207	—	2,155,207	1,859,309	6,796	2,849	1,868,954
—	—	28,341	14,871	43,212	24,450	—	(2,734)	21,716
—	—	24,333	—	24,333	20,992	—	9,672	30,664
—	—	2,935,943	771,015	3,706,958	2,532,854	38,364	(141,731)	2,429,487
—	—	3,197,519	—	3,197,519	2,758,518	33,971	470,759	3,263,248
—	—	86,062	—	86,062	74,247	577	16,971	91,795
—	—	136,519	—	136,519	117,776	1,254	98,807	217,837
—	—	45,506	—	45,506	39,258	—	7,890	47,148
—	—	53,902	86,699	140,601	46,501	2,322	(15,937)	32,886
—	—	362,384	—	362,384	312,630	4,651	35,586	352,867
—	—	536,441	233,615	770,056	462,791	1,656	(42,944)	421,503
—	—	21,691	229,463	251,154	18,713	—	(42,181)	(23,468)
—	—	134,120	19,801	153,921	115,706	736	(3,640)	112,802
—	—	109,253	8,889	118,142	94,253	2,518	(1,634)	95,137
—	—	466,906	—	466,906	402,802	—	53,817	456,619
—	—	445,854	116,184	562,038	384,641	—	(21,357)	363,284
—	—	28,637	—	28,637	24,705	—	3,510	28,215
—	—	41,577	—	41,577	35,869	—	1,362	37,231
—	—	472,182	—	472,182	407,354	13,043	50,610	471,007
—	—	358,697	—	358,697	309,450	—	17,583	327,033
—	—	3,024,088	2,005,311	5,029,399	2,608,898	—	(368,623)	2,240,275
—	—	1,168,444	—	1,168,444	1,008,023	12,374	19,598	1,039,995
—	—	4,738	233,935	238,673	4,088	—	(43,003)	(38,915)
—	—	148,364	50,637	199,001	127,994	—	(9,308)	118,686
—	—	71,647	162,841	234,488	61,810	—	(29,934)	31,876
—	—	2,051,179	—	2,051,179	1,769,563	—	157,819	1,927,382
—	—	796,678	—	796,678	687,299	3,753	1,950	693,002
—	—	11,287,117	4,295,166	15,582,283	9,737,459	93,871	(789,553)	9,041,777
—	—	2,749,707	853,419	3,603,126	2,372,187	—	(156,879)	2,215,308
—	—	3,461,047	—	3,461,047	2,985,865	—	682,939	3,668,804
—	—	378,888	—	378,888	326,869	—	77,273	404,142
—	—	137,357	—	137,357	118,499	2,733	12,222	133,454
—	—	2,185,711	555,761	2,741,472	1,885,625	—	(102,162)	1,783,463
—	—	1,791,643	—	1,791,643	1,545,661	8,113	233,906	1,787,680
—	—	4,889	29,926	34,815	4,218	—	(5,501)	(1,283)
—	—	10,437	369	10,806	9,004	—	(68)	8,936
—	—	29,520	201,171	230,691	25,467	—	(36,980)	(11,513)
—	—	2,884,477	—	2,884,477	2,488,455	—	212,865	2,701,320
—	—	2,054,285	—	2,054,285	1,772,243	5,029	206,164	1,983,436
—	—	195,215	—	195,215	168,413	—	37,631	206,044
—	—	532,376	—	532,376	459,283	—	34,318	493,601
—	—	1,276,878	259,215	1,536,093	1,101,569	—	(47,650)	1,053,919
—	—	1,154,707	90,767	1,245,474	996,173	14,527	(16,685)	994,015
—	—	1,987,141	—	1,987,141	1,714,318	—	212,529	1,926,847
—	—	4,540	160	4,700	3,916	—	(30)	3,886
—	—	752,902	—	752,902	649,532	8,516	183,010	841,058
—	—	1,466,220	—	1,466,220	1,264,916	—	68,866	1,333,782
—	—	28,364	—	28,364	24,470	1,617	17,852	43,939
—	—	20,578	84,778	105,356	17,753	—	(15,584)	2,169
—	—	3,969,867	—	3,969,867	3,424,827	56,769	508,067	3,989,663
—	—	1,549,455	691,640	2,241,095	1,336,724	—	(127,140)	1,209,584
—	—	298,312	267,708	566,020	257,356	—	(49,211)	208,145
—	—	—	71,821	71,821	—	—	(13,202)	(13,202)
—	—	1,913,321	—	1,913,321	1,650,633	—	149,507	1,800,140
—	—	1,507,913	25,583	1,533,496	1,300,885	—	(4,703)	1,296,182
—	—	814,406	—	814,406	702,592	6,209	26,439	735,240
—	—	14,562	—	14,562	12,563	—	31,850	44,413

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Sayreville Bd Of Ed_Selover Elm	21023	Middlesex	\$ 23,077,303	21,869,691	—	687,700	—	687,700
Sayreville Borough	21020	Middlesex	26,604,607	25,479,331	—	801,207	—	801,207
Sayreville Econ & Redev. Agency	42700	Middlesex	166,242	162,453	—	5,108	—	5,108
Sayreville Housing Authority	34330	Middlesex	500,146	156,889	—	4,933	—	4,933
South Amboy Bd Of Ed	23633	Middlesex	3,720,229	3,801,481	—	119,539	135,397	254,936
South Amboy City	23630	Middlesex	6,049,571	5,889,407	—	185,195	—	185,195
South Amboy Housing Authority	56380	Middlesex	1,124,860	767,523	—	24,135	—	24,135
South Brunswick Bd Of Ed	23033	Middlesex	40,841,863	41,985,378	—	1,320,246	1,703,298	3,023,544
South Brunswick Township	23030	Middlesex	38,267,268	37,468,836	—	1,178,221	—	1,178,221
South Plainfield Bd Of Ed	21833	Middlesex	11,657,411	11,509,914	—	361,933	77,544	439,477
South Plainfield Borough	21830	Middlesex	11,474,833	12,084,824	—	380,012	727,505	1,107,517
South River Boro Bd Of Ed	20493	Middlesex	4,909,948	4,512,839	—	141,908	—	141,908
South River Borough	20490	Middlesex	12,705,390	12,578,473	—	395,535	113,695	509,230
Spotswood Bd Of Ed	53163	Middlesex	6,822,746	6,370,747	—	200,330	—	200,330
Spotswood Borough	53160	Middlesex	5,002,860	4,800,317	—	150,948	—	150,948
Woodbridge Housing Authority	55350	Middlesex	4,159,069	4,402,282	—	138,431	282,760	421,191
Woodbridge Township	21960	Middlesex	84,886,992	88,148,219	—	2,771,853	4,302,886	7,074,739
Woodbridge Township Bd Of Ed	21963	Middlesex	37,343,704	37,780,092	—	1,188,009	1,032,121	2,220,130
Woodbridge Twp Fire Dist 5	34910	Middlesex	328,299	324,792	—	10,213	2,742	12,955
Woodbridge Twp Fire District 1	56050	Middlesex	151,023	150,507	—	4,733	2,207	6,940
Woodbridge Twp Fire District 11	34830	Middlesex	220,066	219,367	—	6,898	3,262	10,160
Woodbridge Twp Fire District 12	35360	Middlesex	118,049	117,212	—	3,686	1,352	5,038
Woodbridge Twp Fire District 2	56230	Middlesex	103,920	101,541	—	3,193	—	3,193
Woodbridge Twp Fire District 7	35800	Middlesex	510,825	668,593	—	21,024	145,012	166,036
Woodbridge Twp Fire District 8	36000	Middlesex	111,251	103,313	—	3,249	—	3,249
Woodbridge Twp Fire District 9	32090	Middlesex	642,114	627,509	—	19,732	—	19,732
Aberdeen Township	52050	Monmouth	8,969,840	9,261,966	—	291,246	409,424	700,670
Aberdeen Twp Fire Dist 2	34150	Monmouth	318,635	243,214	—	7,648	—	7,648
Aberdeen Twp Fire District 1	32620	Monmouth	198,481	282,254	—	8,876	75,722	84,598
Academy Charter High School	35540	Monmouth	615,582	686,217	—	21,578	71,718	93,296
Allenhurst Borough	21570	Monmouth	2,484,068	2,366,637	—	74,420	—	74,420
Allentown Borough	50050	Monmouth	675,495	632,641	—	19,894	—	19,894
Asbury Park Bd Of Ed	20163	Monmouth	19,103,044	19,767,321	—	621,591	908,282	1,529,873
Asbury Park City	20160	Monmouth	14,262,926	13,382,879	—	420,830	—	420,830
Asbury Pk Housing Authority	30230	Monmouth	3,828,665	3,341,058	—	105,061	—	105,061
Atl Highlands-Highlands Reg S A	34350	Monmouth	422,961	182,688	—	5,745	—	5,745
Atlantic Highlands	23100	Monmouth	5,726,903	5,439,250	—	171,039	—	171,039
Atlantic Highlands Bd Of Ed	23103	Monmouth	913,469	902,563	—	28,381	6,639	35,020
Avon By The Sea	20610	Monmouth	3,267,034	3,137,930	—	98,673	—	98,673
Avon By The Sea Boro Bd Of Ed	20613	Monmouth	515,873	386,657	—	12,159	—	12,159
Belmar Boro Bd Of Ed	21583	Monmouth	1,198,190	1,046,529	—	32,908	—	32,908
Belmar Borough	21580	Monmouth	6,798,091	6,891,968	—	216,720	200,336	417,056
Belmar Housing Authority	56290	Monmouth	218,950	83,918	—	2,639	—	2,639
Bradley Beach Bd Of Ed	20633	Monmouth	1,203,923	1,272,369	—	40,010	80,163	120,173
Bradley Beach Borough	20630	Monmouth	3,709,449	4,024,005	—	126,536	336,381	462,917
Brielle Boro Bd Of Ed	20853	Monmouth	2,043,985	2,263,755	—	71,185	225,400	296,585
Brielle Borough	20850	Monmouth	3,019,345	2,942,183	—	92,518	—	92,518
Brookdale Community College	31280	Monmouth	41,673,961	39,460,262	—	1,240,842	—	1,240,842
Colts Neck Township	23110	Monmouth	5,060,109	5,250,157	—	165,093	252,741	417,834
Colts Neck Twp Bd Of Ed	23113	Monmouth	6,682,554	6,033,418	—	189,723	—	189,723
Deal Boro Bd Of Ed	20293	Monmouth	197,923	206,649	—	6,498	11,000	17,498
Deal Borough	20290	Monmouth	3,927,487	3,988,121	—	125,408	121,259	246,667
Eatontown Bd Of Ed	21483	Monmouth	3,185,713	3,109,041	—	97,765	—	97,765
Eatontown Borough	21480	Monmouth	11,467,528	10,662,016	—	335,271	—	335,271
Eatontown Sewerage Authority	31110	Monmouth	705,983	884,531	—	27,814	166,357	194,171
Englishtown Borough	50940	Monmouth	1,026,749	978,964	—	30,784	—	30,784
Fair Haven Borough	21790	Monmouth	3,259,982	3,323,889	—	104,521	112,357	216,878
Fair Haven Borough Bd Of Ed	21793	Monmouth	3,625,643	3,340,104	—	105,031	—	105,031
Farmingdale Bd Of Ed	51003	Monmouth	308,692	363,605	—	11,434	52,772	64,206
Farmingdale Borough	51000	Monmouth	551,282	345,141	—	10,853	—	10,853

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	1,303,315	636,019	1,939,334	1,124,377	16,643	(116,915)	1,024,105
—	—	1,518,430	503,075	2,021,505	1,309,958	—	(92,477)	1,217,481
—	—	9,681	348	10,029	8,352	—	(64)	8,288
—	—	9,350	287,202	296,552	8,066	—	(52,794)	(44,728)
—	—	226,548	—	226,548	195,444	—	24,889	220,333
—	—	350,977	31,864	382,841	302,790	—	(5,857)	296,933
—	—	45,740	288,371	334,111	39,460	—	(53,009)	(13,549)
—	—	2,502,100	—	2,502,100	2,158,576	53,036	313,106	2,524,718
—	—	2,232,939	16,423	2,249,362	1,926,369	28,854	(3,019)	1,952,204
—	—	685,928	—	685,928	591,754	—	14,254	606,008
—	—	720,190	—	720,190	621,312	—	133,733	755,045
—	—	268,941	256,191	525,132	232,017	828	(47,094)	185,751
—	—	749,609	—	749,609	646,692	6,367	20,900	673,959
—	—	379,662	269,930	649,592	327,536	—	(49,619)	277,917
—	—	286,073	86,789	372,862	246,797	—	(15,954)	230,843
—	—	262,352	—	262,352	226,333	—	51,978	278,311
—	—	5,253,155	—	5,253,155	4,531,926	10,746	790,972	5,333,644
—	—	2,251,488	—	2,251,488	1,942,372	8,637	189,728	2,140,737
—	—	19,356	—	19,356	16,698	—	504	17,202
—	—	8,969	—	8,969	7,738	—	406	8,144
—	—	13,073	—	13,073	11,278	—	600	11,878
—	—	6,985	—	6,985	6,026	—	248	6,274
—	—	6,051	226	6,277	5,221	—	(41)	5,180
—	—	39,845	—	39,845	34,374	—	26,657	61,031
—	—	6,157	4,891	11,048	5,312	—	(899)	4,413
—	—	37,396	1,317	38,713	32,262	—	(242)	32,020
—	—	551,963	—	551,963	476,181	10,917	75,262	562,360
—	—	14,494	59,438	73,932	12,504	—	(10,926)	1,578
—	—	16,821	—	16,821	14,511	—	13,919	28,430
—	—	40,895	—	40,895	35,280	193	13,184	48,657
—	—	141,039	57,633	198,672	121,675	—	(10,594)	111,081
—	—	37,702	25,088	62,790	32,526	—	(4,612)	27,914
—	—	1,178,025	—	1,178,025	1,016,289	1,161	166,964	1,184,414
—	—	797,547	508,363	1,305,910	688,048	—	(93,449)	594,599
—	—	199,109	353,215	552,324	171,772	—	(64,929)	106,843
—	—	10,887	199,755	210,642	9,392	—	(36,720)	(27,328)
—	—	324,150	147,463	471,613	279,646	—	(27,107)	252,539
—	—	53,788	—	53,788	46,403	—	1,220	47,623
—	—	187,004	53,948	240,952	161,329	—	(9,917)	151,412
—	—	23,043	102,361	125,404	19,879	—	(18,816)	1,063
—	—	62,367	109,732	172,099	53,805	—	(20,171)	33,634
—	—	410,724	—	410,724	354,334	—	36,827	391,161
—	—	5,001	112,591	117,592	4,314	—	(20,697)	(16,383)
—	—	75,826	—	75,826	65,416	—	14,736	80,152
—	—	239,809	—	239,809	206,884	—	61,835	268,719
—	—	134,908	—	134,908	116,385	—	41,434	157,819
—	—	175,338	13,510	188,848	151,265	—	(2,483)	148,782
—	—	2,351,617	1,176,955	3,528,572	2,028,753	—	(216,352)	1,812,401
—	—	312,881	—	312,881	269,924	246	46,460	316,630
—	—	359,559	442,379	801,938	310,194	5,824	(81,320)	234,698
—	—	12,315	—	12,315	10,624	—	2,022	12,646
—	—	237,670	—	237,670	205,040	4,180	22,290	231,510
—	—	185,282	10,165	195,447	159,844	1,655	(1,869)	159,630
—	—	635,398	493,186	1,128,584	548,162	1,323	(90,659)	458,826
—	—	52,713	—	52,713	45,476	—	30,580	76,056
—	—	58,341	23,172	81,513	50,331	2,355	(4,260)	48,426
—	—	198,086	—	198,086	170,890	—	20,654	191,544
—	—	199,052	182,542	381,594	171,723	—	(33,555)	138,168
—	—	21,669	—	21,669	18,694	—	9,701	28,395
—	—	20,569	168,070	188,639	17,745	—	(30,895)	(13,150)

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Freehold Boro Bd Of Ed	21693	Monmouth	\$ 5,934,059	6,254,920	—	196,688	380,887	577,575
Freehold Boro Housing Authority	31700	Monmouth	259,002	289,385	—	9,100	30,748	39,848
Freehold Borough	21690	Monmouth	6,956,571	7,073,906	—	222,442	223,347	445,789
Freehold Reg H S District	57130	Monmouth	47,401,295	48,771,057	—	1,533,624	2,013,584	3,547,208
Freehold Soil Con Dist	32240	Monmouth	2,828,220	2,721,975	—	85,594	—	85,594
Freehold Township	51130	Monmouth	18,758,207	17,786,364	—	559,299	—	559,299
Freehold Twp Bd Of Ed	51133	Monmouth	24,564,350	25,886,564	—	814,013	1,571,522	2,385,535
Hazlet Township	52820	Monmouth	6,917,611	7,245,807	—	227,847	404,485	632,332
Hazlet Twp Bd Of Ed	52823	Monmouth	11,690,486	11,589,562	—	364,438	118,283	482,721
Hazlet Twp Fire Dist	35290	Monmouth	284,265	321,749	—	10,118	37,314	47,432
Henry Hudson Reg Sch Dist	40430	Monmouth	1,175,869	1,077,893	—	33,895	—	33,895
Highlands Boro Bd Of Ed	21353	Monmouth	871,997	849,760	—	26,721	—	26,721
Highlands Borough	21350	Monmouth	2,509,686	2,296,777	—	72,223	—	72,223
Highlands Housing Auth	55950	Monmouth	523,787	436,985	—	13,741	—	13,741
Holmdel Township	23120	Monmouth	8,768,772	8,911,169	—	280,215	276,784	556,999
Holmdel Township Bd Of Ed	23123	Monmouth	17,893,541	17,847,912	—	561,234	274,902	836,136
Hope Academy Charter School	40600	Monmouth	649,648	650,333	—	20,450	12,001	32,451
Howell Township	22220	Monmouth	23,093,106	21,312,428	—	670,177	—	670,177
Howell Twp Bd Of Ed	22223	Monmouth	39,981,991	38,400,197	—	1,207,508	—	1,207,508
Howell Twp Fire District 1	35520	Monmouth	163,097	412,775	—	12,980	218,157	231,137
Howell Twp Fire District 2	46500	Monmouth	89,767	87,710	—	2,758	—	2,758
Howell Twp Fire District 3	34770	Monmouth	135,449	132,361	—	4,162	—	4,162
Howell Twp Fire District 4	38500	Monmouth	27,622	27,412	—	862	304	1,166
Interlaken Borough	23280	Monmouth	1,070,757	909,399	—	28,596	—	28,596
Keansburg Board Of Education	20923	Monmouth	7,011,968	6,988,808	—	219,766	103,173	322,939
Keansburg Boro Housing Auth	56300	Monmouth	662,102	577,090	—	18,147	—	18,147
Keansburg Borough	20920	Monmouth	5,995,138	5,876,144	—	184,778	2,680	187,458
Keypoint Borough	21610	Monmouth	4,291,220	4,013,035	—	126,191	—	126,191
Keypoint Borough Bd Of Ed	21613	Monmouth	4,344,487	4,120,981	—	129,586	—	129,586
Lake Como Borough	53100	Monmouth	1,674,697	1,647,852	—	51,817	6,263	58,080
Little Silver Bd Of Ed	23233	Monmouth	2,824,263	2,574,308	—	80,950	—	80,950
Little Silver Borough	23230	Monmouth	4,566,329	4,571,934	—	143,766	85,027	228,793
Loch Arbour Village	23450	Monmouth	319,294	592,693	—	18,637	241,354	259,991
Long Branch Bd Of Ed	21133	Monmouth	32,721,369	32,163,310	—	1,011,387	93,448	1,104,835
Long Branch City	21130	Monmouth	24,682,729	24,467,073	—	769,376	247,522	1,016,898
Long Branch City Housing Auth	30140	Monmouth	5,192,412	5,142,983	—	161,723	48,567	210,290
Long Branch Sewerage Authority	30340	Monmouth	3,390,104	3,510,006	—	110,373	162,927	273,300
Manalapan Englishtown Regional	57250	Monmouth	31,194,601	29,723,089	—	934,653	—	934,653
Manalapan Fire District 2	46200	Monmouth	242,261	235,424	—	7,403	—	7,403
Manalapan Township	51960	Monmouth	13,797,757	13,070,692	—	411,013	—	411,013
Manalapan Twp Fire District 1	44800	Monmouth	118,353	93,638	—	2,944	—	2,944
Manasquan Boro Fire District 1	44900	Monmouth	110,312	109,967	—	3,458	1,640	5,098
Manasquan Borough	20940	Monmouth	5,420,139	5,082,276	—	159,814	—	159,814
Manasquan Borough Bd Of Ed	20943	Monmouth	5,685,786	5,009,555	—	157,527	—	157,527
Marlboro Township	23360	Monmouth	19,713,985	19,189,708	—	603,427	—	603,427
Marlboro Township Bd Of Ed	23363	Monmouth	21,821,179	20,924,067	—	657,965	—	657,965
Marlboro Twp Fire District 3	46300	Monmouth	44,592	31,137	—	979	—	979
Matawan Aberdeen Public Lib	31420	Monmouth	1,243,137	1,263,966	—	39,746	39,792	79,538
Matawan Borough	20950	Monmouth	3,961,476	4,307,099	—	135,438	367,597	503,035
Matawan-Aberdeen Reg School	40400	Monmouth	10,093,939	11,084,625	—	348,560	1,031,521	1,380,081
Middletown Township	22350	Monmouth	29,815,812	30,408,102	—	956,194	1,034,347	1,990,541
Middletown Twp Bd Of Ed	22353	Monmouth	38,963,308	41,370,133	—	1,300,899	2,759,637	4,060,536
Middletown Twp Housing Auth	31980	Monmouth	1,308,046	998,995	—	31,414	—	31,414
Middletown Twp Sewerage Auth	55730	Monmouth	5,759,700	5,103,147	—	160,470	—	160,470
Millstone Township	52170	Monmouth	3,201,313	3,263,931	—	102,636	110,216	212,852
Millstone Township Bd Of Ed	23823	Monmouth	6,964,815	6,757,995	—	212,508	—	212,508
Millstone Township Fire Dist #1	43400	Monmouth	333,473	181,258	—	5,700	—	5,700
Mnmuth Co Baysshore Outfill Auth	31770	Monmouth	1,027,383	1,003,128	—	31,544	—	31,544
Monmouth Beach Bd Of Ed	21373	Monmouth	662,964	430,967	—	13,552	—	13,552
Monmouth Beach Borough	21370	Monmouth	2,623,879	2,191,057	—	68,899	—	68,899

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	372,759	—	372,759	321,581	6,017	70,016	397,614
—	—	17,246	—	17,246	14,878	—	5,652	20,530
—	—	421,566	—	421,566	363,688	—	41,057	404,745
—	—	2,906,490	—	2,906,490	2,507,445	—	370,144	2,877,589
—	—	162,215	41,943	204,158	139,944	—	(7,710)	132,234
—	—	1,059,971	508,571	1,568,542	914,443	21,110	(93,487)	842,066
—	—	1,542,699	—	1,542,699	1,330,895	983	288,883	1,620,761
—	—	431,811	—	431,811	372,526	6,087	74,354	452,967
—	—	690,675	—	690,675	595,849	—	21,743	617,592
—	—	19,174	—	19,174	16,542	—	6,859	23,401
—	—	64,237	63,832	128,069	55,417	7,126	(11,734)	50,809
—	—	50,641	3,861	54,502	43,688	—	(710)	42,978
—	—	136,875	139,512	276,387	118,083	1,948	(25,646)	94,385
—	—	26,042	65,649	91,691	22,467	—	(12,068)	10,399
—	—	531,057	—	531,057	458,146	27,435	50,880	536,461
—	—	1,063,639	—	1,063,639	917,607	35,271	50,533	1,003,411
—	—	38,756	—	38,756	33,435	—	2,206	35,641
—	—	1,270,105	1,129,886	2,399,991	1,095,727	—	(207,700)	888,027
—	—	2,288,443	661,788	2,950,231	1,974,253	—	(121,652)	1,852,601
—	—	24,599	—	24,599	21,222	—	40,102	61,324
—	—	5,227	197	5,424	4,509	—	(36)	4,473
—	—	7,888	284	8,172	6,805	—	(52)	6,753
—	—	1,634	—	1,634	1,409	—	56	1,465
—	—	54,195	120,331	174,526	46,755	—	(22,120)	24,635
—	—	416,495	—	416,495	359,313	8,250	18,966	386,529
—	—	34,391	61,676	96,067	29,670	—	(11,338)	18,332
—	—	350,186	—	350,186	302,108	—	493	302,601
—	—	239,155	164,511	403,666	206,320	8,327	(30,241)	184,406
—	—	245,588	116,427	362,015	211,870	1,796	(21,402)	192,264
—	—	98,203	—	98,203	84,720	—	1,151	85,871
—	—	153,415	165,932	319,347	132,352	—	(30,502)	101,850
—	—	272,462	—	272,462	235,055	3,701	15,630	254,386
—	—	35,321	—	35,321	30,472	—	44,367	74,839
—	—	1,916,759	—	1,916,759	1,653,598	—	17,178	1,670,776
—	—	1,458,105	—	1,458,105	1,257,915	—	45,500	1,303,415
—	—	306,494	—	306,494	264,414	—	8,928	273,342
—	—	209,177	—	209,177	180,458	634	29,950	211,042
—	—	1,771,335	721,019	2,492,354	1,528,140	10,134	(132,540)	1,405,734
—	—	14,030	1,641	15,671	12,104	—	(302)	11,802
—	—	778,942	384,620	1,163,562	671,998	—	(70,702)	601,296
—	—	5,580	19,233	24,813	4,814	—	(3,535)	1,279
—	—	6,553	—	6,553	5,654	—	302	5,956
—	—	302,876	196,145	499,021	261,293	7,121	(36,056)	232,358
—	—	298,542	483,249	781,791	257,554	—	(88,832)	168,722
—	—	1,143,602	105,857	1,249,459	986,592	—	(19,459)	967,133
—	—	1,246,961	390,340	1,637,301	1,075,760	—	(71,754)	1,004,006
—	—	1,856	10,819	12,675	1,601	—	(1,989)	(388)
—	—	75,325	—	75,325	64,984	1,149	7,315	73,448
—	—	256,680	—	256,680	221,439	2,836	67,573	291,848
—	—	660,583	—	660,583	569,889	—	189,618	759,507
—	—	1,812,158	—	1,812,158	1,563,359	7,970	190,137	1,761,466
—	—	2,465,435	—	2,465,435	2,126,945	5,948	507,286	2,640,179
—	—	59,535	243,518	303,053	51,361	—	(44,764)	6,597
—	—	304,120	464,982	769,102	262,366	—	(85,475)	176,891
—	—	194,513	—	194,513	167,807	2,583	20,260	190,650
—	—	402,740	56,021	458,761	347,446	748	(10,298)	337,896
—	—	10,802	125,396	136,198	9,319	—	(23,051)	(13,732)
—	—	59,781	2,871	62,652	51,573	—	(528)	51,045
—	—	25,683	188,405	214,088	22,157	437	(34,633)	(12,039)
—	—	130,575	327,134	457,709	112,648	2,188	(60,135)	54,701

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Monmouth Co Div Of Social Servi	10081	Monmouth	\$ 52,906,534	51,049,575	—	1,605,273	—	1,605,273
Monmouth Co Health Department	32730	Monmouth	7,070,511	6,998,846	—	220,081	62,377	282,458
Monmouth Co Mosq Exterm Comm	10082	Monmouth	3,381,658	2,788,564	—	87,687	—	87,687
Monmouth Co Reg Hlth Comm 1	31130	Monmouth	2,808,156	2,744,028	—	86,287	—	86,287
Monmouth Co Vocational Schools	10083	Monmouth	9,677,421	9,486,647	—	298,311	5,454	303,765
Monmouth County/Hall Of Records	10080	Monmouth	264,916,187	256,261,881	—	8,058,249	—	8,058,249
Monmouth Regional School	40090	Monmouth	6,951,372	6,460,365	—	203,149	—	203,149
Neptune City Bd Of Ed	21813	Monmouth	1,312,561	1,404,956	—	44,179	102,722	146,901
Neptune City Borough	21810	Monmouth	3,122,555	3,102,251	—	97,551	37,331	134,882
Neptune City Housing Authority	32950	Monmouth	88,118	—	—	—	—	—
Neptune Fire District 1	45900	Monmouth	266,459	274,464	—	8,631	11,582	20,213
Neptune Township	21230	Monmouth	20,159,064	20,083,664	—	631,538	289,018	920,556
Neptune Twp Bd Of Ed	21233	Monmouth	17,756,215	18,027,511	—	566,882	545,769	1,112,651
Neptune Twp Housing Authority	30690	Monmouth	2,729,474	2,707,100	—	85,126	28,642	113,768
Neptune Twp Sewerage Authority	31970	Monmouth	4,358,463	4,092,956	—	128,705	—	128,705
Ocean Grove Sewerage Authority	45700	Monmouth	169,818	165,950	—	5,218	—	5,218
Ocean Township (Monmouth)	22000	Monmouth	16,293,518	16,068,153	—	505,269	91,819	597,088
Ocean Twp Bd Of Ed (Monmouth)	22003	Monmouth	19,038,744	19,364,539	—	608,925	615,286	1,224,211
Ocean Twp Fire District 1	34670	Monmouth	893,938	875,900	—	27,543	146	27,689
Ocean Twp Fire District 2	34260	Monmouth	447,844	444,230	—	13,969	4,749	18,718
Ocean Twp Sewerage Authority	55540	Monmouth	3,178,332	2,989,036	—	93,991	—	93,991
Oceanport Borough	21180	Monmouth	2,190,164	1,726,910	—	54,303	—	54,303
Oceanport Schools	21183	Monmouth	2,149,199	2,220,377	—	69,821	99,120	168,941
Red Bank Bd Of Ed	21723	Monmouth	6,404,756	6,874,843	—	216,182	517,828	734,010
Red Bank Boro Housing Auth	56120	Monmouth	826,137	752,715	—	23,669	—	23,669
Red Bank Borough	21720	Monmouth	10,756,853	12,158,476	—	382,328	1,397,508	1,779,836
Red Bank Charter School	35670	Monmouth	771,019	1,091,747	—	34,330	290,099	324,429
Red Bank Regional High School	40450	Monmouth	5,704,151	5,763,565	—	181,237	151,408	332,645
Roosevelt Borough	52910	Monmouth	779,770	472,596	—	14,861	—	14,861
Roosevelt Borough Bd Of Ed	52913	Monmouth	331,799	356,474	—	11,209	27,104	38,313
Rumson Boro Bd Of Ed	21203	Monmouth	3,193,982	3,084,468	—	96,992	—	96,992
Rumson Borough	21200	Monmouth	7,121,241	6,774,574	—	213,029	—	213,029
Rumson Fair Haven Regional H.S.	40070	Monmouth	3,060,055	3,022,421	—	95,041	21,289	116,330
Sea Bright Boro	23590	Monmouth	1,854,179	1,604,020	—	50,439	—	50,439
Sea Girt Bd Of Ed	21033	Monmouth	799,656	804,746	—	25,306	18,433	43,739
Sea Girt Borough	21030	Monmouth	4,020,703	3,185,646	—	100,174	—	100,174
Shore Regional H S District	57270	Monmouth	2,451,423	2,447,080	—	76,949	39,307	116,256
Shrewsbury Borough	22630	Monmouth	4,989,822	4,916,871	—	154,613	24,726	179,339
Shrewsbury Borough Bd Of Ed	22633	Monmouth	1,865,974	1,992,675	—	62,660	142,023	204,683
Shrewsbury Township	22090	Monmouth	415,148	298,629	—	9,390	—	9,390
Spring Lake Boro Bd Of Ed	21043	Monmouth	1,472,766	1,700,269	—	53,466	222,037	275,503
Spring Lake Borough	21040	Monmouth	6,405,137	6,928,669	—	217,875	563,919	781,794
Spring Lake Heights Bd Of Ed	21773	Monmouth	1,270,861	1,092,133	—	34,343	—	34,343
Spring Lake Heights Borough	21770	Monmouth	3,251,916	3,055,080	—	96,068	—	96,068
Tinton Falls Board Of Education	40100	Monmouth	5,303,232	5,411,338	—	170,162	186,353	356,515
Tinton Falls Borough	22130	Monmouth	14,562,182	13,915,864	—	437,589	—	437,589
Union Beach Boro Bd Of Ed	53363	Monmouth	3,441,874	3,332,837	—	104,802	—	104,802
Union Beach Borough	53360	Monmouth	2,732,238	3,144,925	—	98,893	403,836	502,729
Upper Freehold Regional	40390	Monmouth	10,769,358	10,203,933	—	320,866	—	320,866
Upper Freehold Township	23710	Monmouth	2,210,354	2,155,196	—	67,771	—	67,771
Wall Township	22380	Monmouth	22,195,389	22,773,549	—	716,123	888,333	1,604,456
Wall Township Bd Of Ed	22383	Monmouth	21,430,356	22,114,767	—	695,407	966,516	1,661,923
Wall Township Fire District 2	44000	Monmouth	187,599	147,463	—	4,637	—	4,637
Wall Township Fire District 3	39800	Monmouth	662,330	652,400	—	20,515	3,069	23,584
West Long Branch Bd Of Ed	53673	Monmouth	1,983,718	2,275,883	—	71,566	286,767	358,333
West Long Branch Borough	53670	Monmouth	3,381,734	3,157,666	—	99,294	—	99,294
Boonton Housing Authority	56480	Morris	752,350	741,564	—	23,319	3,912	27,231
Boonton Town	21150	Morris	7,991,386	8,344,458	—	262,395	444,793	707,188
Boonton Town Bd Of Ed	21153	Morris	6,890,699	6,008,550	—	188,941	—	188,941
Boonton Township	50330	Morris	1,221,678	1,210,572	—	38,067	11,878	49,945

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	3,042,277	672,078	3,714,355	2,624,590	—	(123,544)	2,501,046
—	—	417,093	—	417,093	359,829	4,175	11,466	375,470
—	—	166,183	452,025	618,208	143,367	851	(83,093)	61,125
—	—	163,529	5,980	169,509	141,078	—	(1,099)	139,979
—	—	565,353	—	565,353	487,733	2,927	1,002	491,662
—	—	15,271,816	2,809,993	18,081,809	13,175,081	299,316	(516,543)	12,957,854
—	—	385,003	301,306	686,309	332,144	88	(55,387)	276,845
—	—	83,728	—	83,728	72,232	—	18,883	91,115
—	—	184,877	—	184,877	159,495	—	6,862	166,357
—	—	—	74,435	74,435	—	—	(13,683)	(13,683)
—	—	16,357	—	16,357	14,111	—	2,129	16,240
—	—	1,196,877	—	1,196,877	1,032,553	—	53,128	1,085,681
—	—	1,074,342	—	1,074,342	926,841	—	100,325	1,027,166
—	—	161,328	—	161,328	139,179	—	5,265	144,444
—	—	243,918	152,399	396,317	210,429	—	(28,014)	182,415
—	—	9,890	353	10,243	8,532	—	(65)	8,467
—	—	957,575	—	957,575	826,105	—	16,878	842,983
—	—	1,154,021	—	1,154,021	995,581	40,820	113,104	1,149,505
—	—	52,199	—	52,199	45,032	—	27	45,059
—	—	26,474	—	26,474	22,839	—	873	23,712
—	—	178,130	107,409	285,539	153,674	—	(19,744)	133,930
—	—	102,914	360,992	463,906	88,785	2,296	(66,359)	24,722
—	—	132,322	—	132,322	114,155	—	18,221	132,376
—	—	409,703	—	409,703	353,453	—	95,189	448,642
—	—	44,858	48,802	93,660	38,699	—	(8,971)	29,728
—	—	724,579	—	724,579	625,098	7,442	256,895	889,435
—	—	65,062	—	65,062	56,130	—	53,327	109,457
—	—	343,477	—	343,477	296,320	—	27,832	324,152
—	—	28,164	251,176	279,340	24,297	—	(46,172)	(21,875)
—	—	21,244	—	21,244	18,327	—	4,982	23,309
—	—	183,818	38,340	222,158	158,580	—	(7,048)	151,532
—	—	403,728	173,862	577,590	348,298	2,829	(31,960)	319,167
—	—	180,120	—	180,120	155,390	—	3,914	159,304
—	—	95,591	183,145	278,736	82,467	1,040	(33,666)	49,841
—	—	47,959	—	47,959	41,374	—	3,388	44,762
—	—	189,847	649,443	839,290	163,782	6,150	(119,383)	50,549
—	—	145,833	—	145,833	125,811	—	7,225	133,036
—	—	293,019	—	293,019	252,789	—	4,545	257,334
—	—	118,753	—	118,753	102,449	2,813	26,107	131,369
—	—	17,797	93,182	110,979	15,353	206	(17,129)	(1,570)
—	—	101,327	—	101,327	87,415	—	40,816	128,231
—	—	412,911	—	412,911	356,221	—	103,662	459,883
—	—	65,085	131,795	196,880	56,149	—	(24,227)	31,922
—	—	182,066	112,618	294,684	157,069	—	(20,702)	136,367
—	—	322,486	—	322,486	278,211	10,880	34,256	323,347
—	—	829,310	301,567	1,130,877	715,450	—	(55,435)	660,015
—	—	198,619	33,575	232,194	171,350	—	(6,172)	165,178
—	—	187,420	—	187,420	161,689	—	74,235	235,924
—	—	608,099	298,424	906,523	524,610	1,559	(54,857)	471,312
—	—	128,438	8,744	137,182	110,804	1,672	(1,607)	110,869
—	—	1,357,180	—	1,357,180	1,170,847	19,133	163,296	1,353,276
—	—	1,317,920	—	1,317,920	1,136,977	7,351	177,668	1,321,996
—	—	8,788	31,314	40,102	7,581	—	(5,756)	1,825
—	—	38,880	—	38,880	33,542	—	564	34,106
—	—	135,630	—	135,630	117,009	1,718	52,715	171,442
—	—	188,180	133,820	322,000	162,344	—	(24,599)	137,745
—	—	44,193	—	44,193	38,126	—	719	38,845
—	—	497,284	—	497,284	429,010	1,107	81,763	511,880
—	—	358,077	639,647	997,724	308,915	—	(117,582)	191,333
—	—	72,144	—	72,144	62,239	970	2,184	65,393

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Boonton Twp Bd Of Ed	50333	Morris	\$ 1,837,591	1,920,545	—	60,392	103,802	164,194
Butler Boro Bd Of Ed	20043	Morris	4,520,367	4,278,415	—	134,536	—	134,536
Butler Borough	20040	Morris	11,533,782	9,890,565	—	311,012	—	311,012
Chatham Borough	20640	Morris	6,476,057	6,256,896	—	196,750	—	196,750
Chatham Jnt Free Public Library	20644	Morris	2,234,831	1,912,528	—	60,140	—	60,140
Chatham Township	22400	Morris	6,909,595	6,982,608	—	219,571	184,304	403,875
Chatham School District	40540	Morris	13,355,900	13,154,473	—	413,647	60,870	474,517
Chester Boro/Twp Public Library	32410	Morris	1,032,177	829,252	—	26,076	—	26,076
Chester Borough	50540	Morris	2,160,081	2,032,034	—	63,898	—	63,898
Chester Township	22670	Morris	4,297,866	4,710,994	—	148,139	431,712	579,851
Chester Twp Bd Of Ed	57420	Morris	4,780,155	4,679,176	—	147,138	—	147,138
Denville Township	21060	Morris	13,873,700	13,899,966	—	437,090	266,299	703,389
Denville Twp Bd Of Ed	21063	Morris	8,833,427	8,972,558	—	282,145	275,103	557,248
Dover Bd Of Ed	20243	Morris	8,983,816	8,708,745	—	273,850	—	273,850
Dover Town	20240	Morris	9,457,101	9,488,963	—	298,384	193,560	491,944
Dover Town Housing Authority	31870	Morris	256,871	261,133	—	8,211	8,186	16,397
East Hanover Township	50830	Morris	13,265,727	13,148,636	—	413,464	132,008	545,472
East Hanover Twp Bd Of Ed	50833	Morris	4,370,892	4,374,279	—	137,551	79,682	217,233
Florham Park Bd Of Ed	21343	Morris	4,943,683	4,639,341	—	145,886	—	145,886
Florham Park Borough	21340	Morris	12,537,753	12,001,906	—	377,404	—	377,404
Hanover Park Reg H S Dist	57050	Morris	10,779,504	10,770,031	—	338,668	181,142	519,810
Hanover Sewerage Authority	30720	Morris	4,388,241	4,254,977	—	133,799	—	133,799
Hanover Township	22210	Morris	13,668,371	13,640,491	—	428,930	216,004	644,934
Hanover Township Bd Of Ed	22213	Morris	9,745,374	9,690,479	—	304,721	123,814	428,535
Hanover Twp Fire District 2	32970	Morris	196,731	203,946	—	6,413	9,677	16,090
Hanover Twp Fire District 3	34100	Morris	296,745	285,797	—	8,987	—	8,987
Harding Township	21410	Morris	3,136,962	3,033,073	—	95,376	—	95,376
Harding Township Bd Of Ed	21413	Morris	1,496,127	1,458,986	—	45,878	—	45,878
Jefferson Township	22520	Morris	14,648,220	14,808,911	—	465,672	395,814	861,486
Jefferson Township Bd Of Ed	22523	Morris	16,592,800	15,932,954	—	501,018	—	501,018
Kinnelon Borough	22510	Morris	6,176,269	5,175,778	—	162,754	—	162,754
Kinnelon Borough Bd Of Ed	22513	Morris	7,774,034	7,609,140	—	239,272	—	239,272
Lincoln Park Boro Bd Of Ed	22763	Morris	3,057,367	2,960,533	—	93,095	—	93,095
Lincoln Park Borough	22760	Morris	6,886,107	6,387,281	—	200,850	—	200,850
Long Hill Township	20770	Morris	5,812,205	5,945,958	—	186,973	217,406	404,379
Long Hill Twp Bd Of Ed	20773	Morris	2,873,623	2,871,801	—	90,305	48,895	139,200
Madison Boro Bd Of Ed	20473	Morris	8,683,596	8,824,504	—	277,490	274,004	551,494
Madison Boro Housing Authority	32870	Morris	1,827,698	1,818,345	—	57,179	24,033	81,212
Madison Borough	20470	Morris	17,789,696	17,654,072	—	555,139	195,476	750,615
Madison-Chatham Joint Meeting	30090	Morris	1,219,319	1,087,001	—	34,181	—	34,181
Mendham Boro Bd Of Ed	21883	Morris	2,023,364	1,697,385	—	53,375	—	53,375
Mendham Borough	21880	Morris	4,032,345	3,662,671	—	115,174	—	115,174
Mendham Township	22120	Morris	3,838,481	3,586,747	—	112,787	—	112,787
Mendham Township Bd Of Ed	22123	Morris	5,214,556	4,729,890	—	148,733	—	148,733
Mine Hill Township	23320	Morris	1,190,682	1,212,639	—	38,132	39,843	77,975
Mine Hill Twp Bd Of Ed	23323	Morris	989,462	1,001,856	—	31,504	28,064	59,568
Montville Township	23580	Morris	13,351,258	12,953,934	—	407,341	—	407,341
Montville Twp Bd Of Ed	23583	Morris	10,394,920	11,353,116	—	357,003	1,008,792	1,365,795
Montville Twp Fd #1	49300	Morris	86,063	114,441	—	3,599	25,981	29,580
Montville Twp Fire District 3	45600	Morris	244,087	254,955	—	8,017	13,658	21,675
Morris Co Educ Services Comm	31990	Morris	6,374,699	4,896,317	—	153,966	—	153,966
Morris Co Soil Conser Dist	32430	Morris	783,524	806,018	—	25,346	33,157	58,503
Morris Co Vocational Sch Dist	10063	Morris	7,654,057	6,544,237	—	205,786	—	205,786
Morris County	10060	Morris	213,350,547	203,778,256	—	6,407,882	—	6,407,882
Morris County College	31020	Morris	26,992,615	25,570,494	—	804,074	—	804,074
Morris County Housing Authority	34600	Morris	3,516,447	3,228,048	—	101,507	—	101,507
Morris Hills Regional District	40030	Morris	17,311,465	18,028,556	—	566,915	922,359	1,489,274
Morris Plains Bd Of Ed	21493	Morris	2,304,534	2,492,388	—	78,374	202,456	280,830
Morris Plains Borough	21490	Morris	5,123,876	4,891,025	—	153,800	—	153,800
Morris School District	40470	Morris	31,195,109	29,248,653	—	919,735	—	919,735

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	114,454	—	114,454	98,740	—	19,081	117,821
—	—	254,970	129,244	384,214	219,964	1,092	(23,758)	197,298
—	—	589,424	1,214,361	1,803,785	508,499	—	(223,228)	285,271
—	—	372,877	75,246	448,123	321,683	—	(13,832)	307,851
—	—	113,976	238,669	352,645	98,328	—	(43,873)	54,455
—	—	416,125	—	416,125	358,994	396	33,879	393,269
—	—	783,935	—	783,935	676,305	5,102	11,189	692,596
—	—	49,419	156,852	206,271	42,634	—	(28,833)	13,801
—	—	121,098	72,477	193,575	104,472	2,777	(13,323)	93,926
—	—	280,750	—	280,750	242,204	3,252	79,359	324,815
—	—	278,853	3,124	281,977	240,568	1,638	(574)	241,632
—	—	828,362	—	828,362	714,633	16,599	48,952	780,184
—	—	534,716	—	534,716	461,302	6,069	50,570	517,941
—	—	518,994	79,415	598,409	447,739	—	(14,598)	433,141
—	—	565,491	—	565,491	487,852	6,301	35,581	529,734
—	—	15,562	—	15,562	13,426	202	1,505	15,133
—	—	783,587	—	783,587	676,005	—	24,266	700,271
—	—	260,683	—	260,683	224,893	1,648	14,648	241,189
—	—	276,479	175,608	452,087	238,520	2,116	(32,281)	208,355
—	—	715,248	241,863	957,111	617,049	8,667	(44,466)	581,256
—	—	641,835	—	641,835	553,715	9,197	33,298	596,210
—	—	253,574	37,845	291,419	218,759	2,823	(6,957)	214,625
—	—	812,899	—	812,899	701,293	14,491	39,707	755,491
—	—	577,500	—	577,500	498,212	2,327	22,760	523,299
—	—	12,154	—	12,154	10,485	—	1,779	12,264
—	—	17,032	4,229	21,261	14,694	—	(777)	13,917
—	—	180,755	34,491	215,246	155,938	2,633	(6,340)	152,231
—	—	86,948	5,751	92,699	75,010	1,248	(1,057)	75,201
—	—	882,531	—	882,531	761,364	4,806	72,760	838,930
—	—	949,517	277,570	1,227,087	819,154	18,100	(51,024)	786,230
—	—	308,448	754,238	1,062,686	266,100	—	(138,647)	127,453
—	—	453,463	5,657	459,120	391,205	—	(1,040)	390,165
—	—	176,432	29,804	206,236	152,209	—	(5,479)	146,730
—	—	380,647	309,196	689,843	328,386	—	(56,837)	271,549
—	—	354,347	—	354,347	305,697	—	39,964	345,661
—	—	171,144	—	171,144	147,647	—	8,988	156,635
—	—	525,892	—	525,892	453,690	—	50,368	504,058
—	—	108,363	—	108,363	93,486	—	4,418	97,904
—	—	1,052,087	—	1,052,087	907,641	4,436	35,933	948,010
—	—	64,779	92,683	157,462	55,885	—	(17,037)	38,848
—	—	101,155	245,551	346,706	87,267	1,087	(45,138)	43,216
—	—	218,275	247,948	466,223	188,307	2,369	(45,579)	145,097
—	—	213,751	149,654	363,405	184,404	1,447	(27,510)	158,341
—	—	281,876	326,341	608,217	243,176	1,158	(59,989)	184,345
—	—	72,267	—	72,267	62,345	—	7,324	69,669
—	—	59,705	—	59,705	51,508	—	5,159	56,667
—	—	771,984	108,131	880,115	665,995	36,755	(19,877)	682,873
—	—	676,584	—	676,584	583,693	5,754	185,440	774,887
—	—	6,820	—	6,820	5,884	—	4,776	10,660
—	—	15,194	—	15,194	13,108	—	2,511	15,619
—	—	291,794	1,162,830	1,454,624	251,732	—	(213,756)	37,976
—	—	48,034	—	48,034	41,439	—	6,095	47,534
—	—	390,001	822,558	1,212,559	336,456	—	(151,205)	185,251
—	—	12,144,077	4,507,152	16,651,229	10,476,763	297,105	(828,521)	9,945,347
—	—	1,523,862	752,226	2,276,088	1,314,645	6,987	(138,277)	1,183,355
—	—	192,374	186,926	379,300	165,962	—	(34,361)	131,601
—	—	1,074,404	—	1,074,404	926,894	3,051	169,551	1,099,496
—	—	148,533	—	148,533	128,140	—	37,216	165,356
—	—	291,479	110,798	402,277	251,460	—	(20,367)	231,093
—	—	1,743,061	1,130,545	2,873,606	1,503,748	—	(207,821)	1,295,927

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Morris Township	21100	Morris	\$ 18,510,924	18,805,231	—	591,337	578,865	1,170,202
Morristown Housing Authority	30450	Morris	2,639,479	2,290,691	—	72,032	—	72,032
Morristown Parking Authority	55220	Morris	2,015,551	2,290,350	—	72,021	272,351	344,372
Morristown Town	20270	Morris	15,225,349	15,335,651	—	482,235	362,500	844,735
Morristown/Morris Joint Library	31140	Morris	4,249,901	3,827,644	—	120,362	—	120,362
Mount Arlington Bd Of Ed	22813	Morris	1,344,648	1,568,477	—	49,321	216,618	265,939
Mount Arlington Borough	22810	Morris	2,398,689	2,653,002	—	83,425	261,415	344,840
Mount Olive Township	22660	Morris	17,226,518	17,338,546	—	545,217	399,132	944,349
Mount Olive Twp Bd Of Ed	22663	Morris	25,618,011	25,502,269	—	801,928	350,102	1,152,030
Mountain Lakes Boro Bd Of Ed	20673	Morris	10,378,078	10,158,374	—	319,434	—	319,434
Mountain Lakes Borough	20670	Morris	2,495,710	2,499,429	—	78,595	47,036	125,631
Netcong Borough	52350	Morris	1,796,804	1,667,475	—	52,434	—	52,434
Netcong Borough Bd Of Ed	52353	Morris	412,282	687,330	—	21,613	244,409	266,022
Parsippany Troy Hills Bd Of Ed	20543	Morris	39,991,097	40,987,927	—	1,288,880	1,561,874	2,850,754
Parsippany Troy Hills Township	20540	Morris	45,534,865	43,986,570	—	1,383,174	—	1,383,174
Pequanock Township	22360	Morris	10,179,521	10,153,923	—	319,294	156,701	475,995
Pequanock Twp Bd Of Ed	22363	Morris	8,569,225	7,591,402	—	238,714	—	238,714
Pequanock, Linc Park&Fairfield	32340	Morris	5,204,461	5,277,160	—	165,942	154,088	320,030
Randolph Township	22650	Morris	17,071,107	16,716,238	—	525,648	—	525,648
Randolph Township Bd Of Ed	22653	Morris	25,763,023	26,292,708	—	826,784	909,189	1,735,973
Riverdale Borough	22820	Morris	3,628,079	3,569,328	—	112,239	13,057	125,296
Riverdale Borough Bd Of Ed	22823	Morris	947,534	984,142	—	30,947	48,207	79,154
Rockaway Borough	21000	Morris	3,702,119	3,457,385	—	108,719	—	108,719
Rockaway Borough Bd Of Ed	21003	Morris	2,295,986	2,108,865	—	66,314	—	66,314
Rockaway Township	21460	Morris	19,685,424	19,490,040	—	612,871	177,240	790,111
Rockaway Township Bd Of Ed	21463	Morris	15,334,443	14,593,337	—	458,893	—	458,893
Roxbury Township	22640	Morris	14,756,985	14,451,234	—	454,424	—	454,424
Roxbury Twp Bd Of Ed	22643	Morris	18,486,371	16,458,785	—	517,553	—	517,553
Southeast Morris Co Mua	32480	Morris	8,461,982	8,441,480	—	265,445	130,931	396,376
Victory Gardens Borough	53450	Morris	516,837	500,849	—	15,749	—	15,749
Washington Twp (Morris)	21630	Morris	10,243,694	10,050,746	—	316,049	13,525	329,574
Washington Twp Bd Ed (Morris)	21633	Morris	13,687,826	13,266,303	—	417,164	—	417,164
Washington Twp Mua (Morris)	32560	Morris	1,136,503	1,285,405	—	40,420	148,355	188,775
West Morris Reg H S Dist	40410	Morris	9,082,841	9,215,499	—	289,785	273,902	563,687
Wharton Borough	20730	Morris	4,318,995	4,279,551	—	134,572	41,838	176,410
Wharton Borough Bd Of Ed	20733	Morris	1,170,314	1,323,696	—	41,624	152,811	194,435
Barnegat Light Borough	23050	Ocean	1,306,803	1,337,573	—	42,060	49,482	91,542
Barnegat Township	23040	Ocean	10,916,348	10,042,161	—	315,779	—	315,779
Barnegat Twp Bd Of Ed	23043	Ocean	14,673,153	14,155,421	—	445,122	—	445,122
Bay Head Bd Of Ed	50193	Ocean	646,680	696,573	—	21,904	54,379	76,283
Bay Head Borough	50190	Ocean	1,455,569	1,422,330	—	44,726	—	44,726
Beach Haven Borough	21840	Ocean	4,842,528	5,033,992	—	158,296	250,141	408,437
Beach Haven Borough Bd Of Ed	21843	Ocean	229,629	228,883	—	7,197	3,389	10,586
Beach Haven Sewerage Authority	55820	Ocean	416,087	415,864	—	13,077	7,115	20,192
Beachwood Borough	22160	Ocean	4,932,751	5,057,066	—	159,021	193,824	352,845
Beachwood Sewerage Authority	32520	Ocean	627,986	613,655	—	19,297	—	19,297
Berkeley Township Municipal Bld	50250	Ocean	19,932,199	18,825,603	—	591,978	—	591,978
Berkeley Twp Bd Of Ed	50253	Ocean	10,142,056	10,320,237	—	324,524	331,757	656,281
Berkeley Twp Housing Authority	55890	Ocean	795,420	792,641	—	24,925	11,573	36,498
Berkeley Twp Sewerage Authority	55450	Ocean	2,728,561	2,522,458	—	79,320	—	79,320
Berkeley_Township Muni Util Aut	34900	Ocean	1,009,145	1,020,389	—	32,086	27,418	59,504
Brick Township	22680	Ocean	38,204,667	39,872,470	—	1,253,804	2,109,068	3,362,872
Brick Township Fire Dist 2	45100	Ocean	70,920	69,314	—	2,180	—	2,180
Brick Twp Bd Of Ed	22683	Ocean	46,407,318	44,864,605	—	1,410,784	—	1,410,784
Brick Twp Fire District 1	39100	Ocean	66,507	16,238	—	511	—	511
Brick Twp Housing Authority	31240	Ocean	1,525,196	1,326,399	—	41,709	—	41,709
Brick Twp Joint Bd Of Fire Comm	34400	Ocean	1,184,011	1,098,311	—	34,537	—	34,537
Brick Twp Mun Utilities Auth	31510	Ocean	21,811,008	20,427,738	—	642,358	—	642,358
Central Regional H S Dist	57100	Ocean	11,165,812	11,222,596	—	352,899	245,058	597,957
Dover Municipal Utilities Auth	31120	Ocean	7,079,718	6,688,090	—	210,309	—	210,309

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	1,120,690	—	1,120,690	966,825	—	106,409	1,073,234
—	—	136,513	254,399	390,912	117,770	—	(46,765)	71,005
—	—	136,492	—	136,492	117,753	—	50,065	167,818
—	—	913,921	—	913,921	788,445	992	66,636	856,073
—	—	228,107	289,467	517,574	196,789	—	(53,211)	143,578
—	—	93,473	—	93,473	80,639	350	39,820	120,809
—	—	158,104	—	158,104	136,398	—	48,054	184,452
—	—	1,033,283	—	1,033,283	891,419	2,517	73,370	967,306
—	—	1,519,797	—	1,519,797	1,311,137	14,272	64,357	1,389,766
—	—	605,384	7,186	612,570	522,268	13,104	(1,321)	534,051
—	—	148,952	—	148,952	128,502	—	8,646	137,148
—	—	99,372	79,963	179,335	85,729	2,994	(14,699)	74,024
—	—	40,961	—	40,961	35,337	44	44,928	80,309
—	—	2,442,658	—	2,442,658	2,107,295	116,079	287,109	2,510,483
—	—	2,621,361	535,383	3,156,744	2,261,462	125,039	(98,416)	2,288,085
—	—	605,119	—	605,119	522,039	—	28,805	550,844
—	—	452,406	692,667	1,145,073	390,293	—	(127,328)	262,965
—	—	314,490	—	314,490	271,312	—	28,325	299,637
—	—	996,197	6,194	1,002,391	859,425	3,887	(1,139)	862,173
—	—	1,566,903	—	1,566,903	1,351,776	13,056	167,130	1,531,962
—	—	212,713	—	212,713	183,508	1,641	2,400	187,549
—	—	58,650	—	58,650	50,597	—	8,861	59,458
—	—	206,041	146,013	352,054	177,753	2,577	(26,841)	153,489
—	—	125,677	121,029	246,706	108,422	171	(22,248)	86,345
—	—	1,161,501	—	1,161,501	1,002,033	29,915	32,581	1,064,529
—	—	869,684	369,739	1,239,423	750,281	2,945	(67,967)	685,259
—	—	861,215	4,481	865,696	742,975	—	(824)	742,151
—	—	980,854	1,423,694	2,404,548	846,188	—	(261,709)	584,479
—	—	503,066	—	503,066	433,998	—	24,068	458,066
—	—	29,848	4,709	34,557	25,750	—	(866)	24,884
—	—	598,970	—	598,970	516,735	—	2,486	519,221
—	—	790,600	123,086	913,686	682,055	14,520	(22,626)	673,949
—	—	76,603	—	76,603	66,086	17,884	27,271	111,241
—	—	549,194	—	549,194	473,792	15,154	50,350	539,296
—	—	255,038	—	255,038	220,023	—	7,691	227,714
—	—	78,885	—	78,885	68,055	5,448	28,090	101,593
—	—	79,712	—	79,712	68,768	564	9,096	78,428
—	—	598,458	562,082	1,160,540	516,293	—	(103,324)	412,969
—	—	843,586	188,741	1,032,327	727,767	136	(34,695)	693,208
—	—	41,512	—	41,512	35,813	—	9,996	45,809
—	—	84,763	3,098	87,861	73,126	279	(570)	72,835
—	—	299,999	—	299,999	258,810	—	45,982	304,792
—	—	13,640	—	13,640	11,767	—	623	12,390
—	—	24,783	—	24,783	21,381	—	1,308	22,689
—	—	301,374	—	301,374	259,997	2,101	35,630	297,728
—	—	36,571	1,329	37,900	31,550	—	(244)	31,306
—	—	1,121,904	604,149	1,726,053	967,873	—	(111,057)	856,816
—	—	615,030	—	615,030	530,590	—	60,985	591,575
—	—	47,237	—	47,237	40,752	—	2,127	42,799
—	—	150,325	129,800	280,125	129,686	—	(23,860)	105,826
—	—	60,810	—	60,810	52,461	—	5,040	57,501
—	—	2,376,183	—	2,376,183	2,049,946	23,366	387,696	2,461,008
—	—	4,131	139	4,270	3,564	—	(26)	3,538
—	—	2,673,687	515,248	3,188,935	2,306,604	44,227	(94,715)	2,256,116
—	—	968	42,178	43,146	835	—	(7,753)	(6,918)
—	—	79,046	144,634	223,680	68,194	—	(26,587)	41,607
—	—	65,453	53,105	118,558	56,467	1,089	(9,762)	47,794
—	—	1,217,382	809,724	2,027,106	1,050,242	—	(148,846)	901,396
—	—	668,806	—	668,806	576,982	9,109	45,047	631,138
—	—	398,574	213,360	611,934	343,852	5,851	(39,221)	310,482

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Dover Twp Parking Authority	32300	Ocean	\$ 789,840	928,999	—	29,213	133,866	163,079
Eagleswood Township	50780	Ocean	830,956	955,140	—	30,035	121,674	151,709
Eagleswood Twp Bd Of Ed	50783	Ocean	502,125	643,361	—	20,231	130,604	150,835
Harvey Cedars Borough	22700	Ocean	2,148,083	2,160,829	—	67,948	48,715	116,663
Island Heights Boro Bd Of Ed	51603	Ocean	333,702	340,008	—	10,692	11,299	21,991
Island Heights Borough	51600	Ocean	1,224,595	1,144,392	—	35,986	—	35,986
Jackson Bd Fire District 2	34070	Ocean	433,563	167,858	—	5,278	—	5,278
Jackson Township	22550	Ocean	18,086,137	17,212,908	—	541,266	—	541,266
Jackson Township Bd Of Ed	22553	Ocean	48,199,277	47,831,634	—	1,504,083	529,464	2,033,547
Jackson Township M.U.A.	55690	Ocean	5,637,973	5,724,411	—	180,006	173,548	353,554
Jackson Twp Fire District 3	32060	Ocean	269,325	285,774	—	8,986	18,914	27,900
Lacey Municipal Util Authority	32180	Ocean	3,353,807	3,293,047	—	103,551	6,507	110,058
Lacey Township	23520	Ocean	11,488,302	10,585,207	—	332,856	—	332,856
Lacey Township Bd Of Ed	23523	Ocean	19,447,120	20,209,870	—	635,507	999,237	1,634,744
Lakehurst Borough	22560	Ocean	2,209,898	2,414,512	—	75,925	215,246	291,171
Lakehurst Borough Bd Of Ed	22563	Ocean	1,772,200	1,838,240	—	57,804	88,068	145,872
Lakewood Housing Authority	30760	Ocean	2,324,091	2,380,831	—	74,866	89,742	164,608
Lakewood Township	20090	Ocean	26,985,056	27,276,532	—	857,721	725,246	1,582,967
Lakewood Twp Bd Of Ed	20093	Ocean	15,264,918	14,190,964	—	446,240	—	446,240
Lakewood Twp Fire District 1	34560	Ocean	556,330	200,312	—	6,299	—	6,299
Lakewood Twp Mun Utilits Auth	32220	Ocean	3,185,130	3,355,593	—	105,518	202,925	308,443
Lavallette Borough	20100	Ocean	5,433,202	5,431,732	—	170,803	94,151	264,954
Lavallette Borough Bd Of Ed	20103	Ocean	570,078	496,715	—	15,619	—	15,619
Little Egg Harbor Mun Util Auth	32230	Ocean	3,005,013	3,076,474	—	96,741	114,393	211,134
Little Egg Harbor Township	23680	Ocean	8,761,441	8,896,021	—	279,739	269,915	549,654
Little Egg Harbor Twp Bd Of Ed	23683	Ocean	8,198,237	8,280,663	—	260,388	215,052	475,440
Long Beach Island Bd Of Ed	40350	Ocean	1,892,582	1,718,756	—	54,047	—	54,047
Long Beach Township	20120	Ocean	11,530,560	11,781,426	—	370,471	418,817	789,288
Manchester Township	51970	Ocean	15,875,478	15,002,706	—	471,766	—	471,766
Manchester Township Bd Of Ed	51973	Ocean	18,520,055	19,260,499	—	605,653	963,721	1,569,374
Mantoloking Borough	20010	Ocean	1,376,050	1,462,257	—	45,981	98,501	144,482
Ocean Co Bd Of Health	32760	Ocean	25,465,390	26,532,492	—	834,324	1,367,367	2,201,691
Ocean Co Board Of Soc Serv	10021	Ocean	60,035,206	59,770,152	—	1,879,494	825,788	2,705,282
Ocean Co Mosquito Comm	10022	Ocean	2,623,118	2,617,345	—	82,303	41,089	123,392
Ocean Co Soil Consvr District	32310	Ocean	1,265,408	1,289,425	—	40,546	42,933	83,479
Ocean Co Utilities Authority	31660	Ocean	42,371,929	42,203,723	—	1,327,112	599,095	1,926,207
Ocean County	10020	Ocean	226,724,075	220,373,081	—	6,929,713	—	6,929,713
Ocean County College	31670	Ocean	26,993,985	25,570,948	—	804,088	—	804,088
Ocean County Vocational School	10023	Ocean	9,528,808	9,672,061	—	304,142	290,870	595,012
Ocean Gate Bd Of Ed	21753	Ocean	497,407	435,918	—	13,708	—	13,708
Ocean Gate Borough	21750	Ocean	883,944	650,470	—	20,454	—	20,454
Ocean Township (Ocean)	52490	Ocean	5,713,688	5,636,791	—	177,251	34,037	211,288
Ocean Twp Bd Of Ed (Ocean)	52493	Ocean	3,259,576	3,344,465	—	105,168	130,443	235,611
Pine Beach Borough	52660	Ocean	1,174,652	1,179,685	—	37,096	24,969	62,065
Pinelands Reg School District	40510	Ocean	9,555,948	9,414,743	—	296,050	46,063	342,113
Plumstead Fire District # 1	47500	Ocean	108,917	111,830	—	3,517	4,424	7,941
Plumsted Municipal Utility Auth	51200	Ocean	874,508	—	—	—	—	—
Plumsted Township	52740	Ocean	1,415,746	1,347,929	—	42,386	—	42,386
Plumsted Twp Bd Of Ed	52743	Ocean	4,665,430	4,403,440	—	138,468	—	138,468
Point Pleasant Beach Bd Of Ed	20083	Ocean	4,153,920	3,961,867	—	124,582	—	124,582
Point Pleasant Beach Borough	20080	Ocean	7,226,860	6,899,258	—	216,950	—	216,950
Point Pleasant Boro Bd Of Ed	20993	Ocean	7,645,839	7,255,141	—	228,141	—	228,141
Point Pleasant Borough	20990	Ocean	10,351,622	10,454,618	—	328,749	270,608	599,357
Seaside Heights Bd Of Ed	20153	Ocean	1,320,297	1,203,191	—	37,835	—	37,835
Seaside Heights Borough	20150	Ocean	7,622,427	7,263,953	—	228,418	—	228,418
Seaside Park Bd Of Ed	21403	Ocean	159,444	135,449	—	4,259	—	4,259
Seaside Park Borough	21400	Ocean	3,993,131	3,886,194	—	122,203	—	122,203
Ship Bottom Borough	53030	Ocean	2,247,641	2,408,471	—	75,735	178,154	253,889
South Toms River Borough	53140	Ocean	1,259,878	1,101,377	—	34,633	—	34,633
South Toms River Sewerage Auth	34500	Ocean	84,110	150,075	—	4,719	58,358	63,077

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	55,363	—	55,363	47,762	—	24,608	72,370
—	—	56,921	—	56,921	49,106	—	22,367	71,473
—	—	38,341	—	38,341	33,077	660	24,008	57,745
—	—	128,774	—	128,774	111,094	—	8,955	120,049
—	—	20,263	—	20,263	17,481	—	2,077	19,558
—	—	68,200	47,652	115,852	58,836	—	(8,759)	50,077
—	—	10,003	221,499	231,502	8,630	—	(40,717)	(32,087)
—	—	1,025,796	435,341	1,461,137	884,960	26,046	(80,026)	830,980
—	—	2,850,505	—	2,850,505	2,459,147	52,624	97,328	2,609,099
—	—	341,144	—	341,144	294,307	2,116	31,902	328,325
—	—	17,031	—	17,031	14,692	—	3,477	18,169
—	—	196,248	—	196,248	169,304	1,668	1,196	172,168
—	—	630,821	576,965	1,207,786	544,213	—	(106,060)	438,153
—	—	1,204,398	—	1,204,398	1,039,041	17,413	183,683	1,240,137
—	—	143,892	—	143,892	124,136	—	39,567	163,703
—	—	109,549	—	109,549	94,509	—	16,189	110,698
—	—	141,885	—	141,885	122,405	—	16,497	138,902
—	—	1,625,533	—	1,625,533	1,402,356	7,872	133,317	1,543,545
—	—	845,704	657,969	1,503,673	729,594	—	(120,950)	608,644
—	—	11,938	297,218	309,156	10,299	—	(54,636)	(44,337)
—	—	199,975	—	199,975	172,520	—	37,302	209,822
—	—	323,702	—	323,702	279,259	—	17,307	296,566
—	—	29,602	53,247	82,849	25,537	—	(9,788)	15,749
—	—	183,341	—	183,341	158,169	—	21,028	179,197
—	—	530,155	—	530,155	457,367	458	49,617	507,442
—	—	493,483	—	493,483	425,730	—	39,532	465,262
—	—	102,429	116,649	219,078	88,366	—	(21,443)	66,923
—	—	702,109	—	702,109	605,713	4,179	76,989	686,881
—	—	894,080	473,771	1,367,851	771,328	—	(87,090)	684,238
—	—	1,147,821	—	1,147,821	990,232	—	177,155	1,167,387
—	—	87,143	—	87,143	75,178	—	18,107	93,285
—	—	1,581,192	—	1,581,192	1,364,104	—	251,354	1,615,458
—	—	3,561,976	—	3,561,976	3,072,937	4,868	151,799	3,229,604
—	—	155,980	—	155,980	134,564	1,594	7,553	143,711
—	—	76,843	—	76,843	66,293	—	7,892	74,185
—	—	2,515,113	—	2,515,113	2,169,802	32,779	110,128	2,312,709
—	—	13,133,038	1,494,618	14,627,656	11,329,946	—	(274,746)	11,055,200
—	—	1,523,890	752,991	2,276,881	1,314,668	—	(138,418)	1,176,250
—	—	576,402	—	576,402	497,265	—	53,469	550,734
—	—	25,978	44,286	70,264	22,412	—	(8,141)	14,271
—	—	38,764	185,797	224,561	33,442	3,882	(34,154)	3,170
—	—	335,922	—	335,922	289,802	4,455	6,257	300,514
—	—	199,312	—	199,312	171,948	—	23,979	195,927
—	—	70,303	—	70,303	60,651	—	4,590	65,241
—	—	561,068	—	561,068	484,036	14,537	8,468	507,041
—	—	6,664	—	6,664	5,749	—	813	6,562
—	—	—	738,715	738,715	—	—	(135,793)	(135,793)
—	—	80,329	33,614	113,943	69,300	—	(6,179)	63,121
—	—	262,421	143,975	406,396	226,392	1,024	(26,466)	200,950
—	—	236,106	92,652	328,758	203,690	—	(17,032)	186,658
—	—	411,158	155,568	566,726	354,709	—	(28,597)	326,112
—	—	432,367	202,615	634,982	373,005	—	(37,245)	335,760
—	—	623,038	—	623,038	537,499	—	49,744	587,243
—	—	71,704	77,792	149,496	61,859	—	(14,300)	47,559
—	—	432,892	175,241	608,133	373,458	17,007	(32,213)	358,252
—	—	8,072	17,890	25,962	6,964	—	(3,289)	3,675
—	—	231,596	22,083	253,679	199,799	—	(4,059)	195,740
—	—	143,532	—	143,532	123,826	—	32,749	156,575
—	—	65,636	114,547	180,183	56,625	—	(21,056)	35,569
—	—	8,944	—	8,944	7,716	—	10,727	18,443

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Southern Regional H S District	40330	Ocean	\$ 18,367,510	18,775,162	—	590,392	674,081	1,264,473
Stafford Township	22920	Ocean	27,072,159	27,173,264	—	854,473	562,623	1,417,096
Stafford Township Bd Of Ed	22923	Ocean	14,774,537	14,788,789	—	465,039	271,760	736,799
Surf City Borough	22140	Ocean	2,258,624	2,206,433	—	69,382	—	69,382
Toms River Fire District # 2	32440	Ocean	487,261	498,396	—	15,672	18,159	33,831
Toms River School Dist	40340	Ocean	76,825,980	78,094,385	—	2,455,707	2,442,943	4,898,650
Toms River Township	22690	Ocean	53,044,189	54,162,227	—	1,703,151	1,895,628	3,598,779
Toms River Twp Fire District 1	32770	Ocean	3,441,595	3,351,460	—	105,388	—	105,388
Tuckerton Boro Bd Of Ed	53333	Ocean	971,960	1,079,892	—	33,958	110,137	144,095
Tuckerton Borough	53330	Ocean	2,522,876	2,395,866	—	75,339	—	75,339
Bloomingtondale Bd Of Ed	22733	Passaic	3,280,857	2,978,589	—	93,663	—	93,663
Bloomingtondale Borough	22730	Passaic	7,008,468	6,490,276	—	204,089	—	204,089
Classical Acad. Charter School	35900	Passaic	—	111,307	—	3,500	95,978	99,478
Clifton City	20800	Passaic	39,939,454	37,585,730	—	1,181,897	—	1,181,897
Clifton City Bd Of Ed	20803	Passaic	34,837,087	33,186,220	—	1,043,553	—	1,043,553
Community Ch School Of Paterson	48700	Passaic	1,773,138	1,951,227	—	61,357	184,703	246,060
Haledon Borough	51290	Passaic	4,158,536	4,069,336	—	127,962	—	127,962
Haledon Borough Bd Of Ed	51293	Passaic	2,950,885	2,867,599	—	90,173	—	90,173
Hawthorne Bd Of Ed	22113	Passaic	12,303,406	11,729,940	—	368,852	—	368,852
Hawthorne Borough	22110	Passaic	9,379,890	9,499,161	—	298,705	267,575	566,280
John P Holland Charter School	50700	Passaic	—	595,645	—	18,730	513,614	532,344
Lakeland Regional H S Dist	40370	Passaic	6,523,236	6,502,131	—	204,462	96,362	300,824
Little Falls Bd Of Ed	22933	Passaic	4,195,569	3,664,306	—	115,225	—	115,225
Little Falls Twp	22930	Passaic	5,898,573	5,901,535	—	185,576	106,145	291,721
Manchester Utilities Authority	47900	Passaic	24,934	24,369	—	766	—	766
North Haledon Boro Bd Of Ed	23133	Passaic	1,669,852	1,586,487	—	49,888	—	49,888
North Haledon Borough	23130	Passaic	5,140,693	5,190,426	—	163,215	133,165	296,380
Passaic Arts & Science Chtr Sch	51100	Passaic	—	1,322,492	—	41,586	1,140,362	1,181,948
Passaic Board Of Education	20833	Passaic	75,008,148	77,846,311	—	2,447,906	3,764,593	6,212,499
Passaic City	20830	Passaic	31,104,023	30,527,381	—	959,945	49,021	1,008,966
Passaic City Housing Authority	30460	Passaic	5,086,108	5,347,497	—	168,154	314,713	482,867
Passaic Co Bd Of Social Service	60031	Passaic	94,605,479	94,733,905	—	2,978,942	1,772,202	4,751,144
Passaic Co Manchester Reg High	57240	Passaic	4,126,221	3,735,551	—	117,466	—	117,466
Passaic Co Regional Hs Dist 1	40360	Passaic	5,301,355	4,947,099	—	155,563	—	155,563
Passaic Co Vocational School	30870	Passaic	21,680,074	20,530,801	—	645,599	—	645,599
Passaic Co. Ed Serv Commission	34890	Passaic	4,676,996	5,796,019	—	182,258	1,047,051	1,229,309
Passaic County	60030	Passaic	205,589,170	200,412,716	—	6,302,052	—	6,302,052
Passaic County Community Colleg	31550	Passaic	22,401,784	21,530,636	—	677,039	—	677,039
Passaic County Improvement Auth	47000	Passaic	252,255	246,529	—	7,752	—	7,752
Paterson Bd Of Ed	21913	Passaic	130,517,153	129,796,791	—	4,081,508	1,670,989	5,752,497
Paterson Chart Sch-Science/Tech	42400	Passaic	4,813,003	5,035,604	—	158,346	276,471	434,817
Paterson City	21910	Passaic	65,976,266	60,914,907	—	1,915,492	—	1,915,492
Paterson Housing Authority	30510	Passaic	8,354,054	8,490,082	—	266,974	264,008	530,982
Paterson Parking Authority	30770	Passaic	3,610,729	3,365,019	—	105,814	—	105,814
Pompton Lakes Bd Of Ed	21393	Passaic	8,407,372	8,874,832	—	279,072	550,733	829,805
Pompton Lakes Borough	21390	Passaic	5,974,693	5,917,387	—	186,074	55,514	241,588
Pompton Lakes Mun Util Auth	30920	Passaic	2,576,193	2,347,469	—	73,817	—	73,817
Prospect Park Bd Of Ed	52773	Passaic	2,574,722	2,740,508	—	86,176	188,171	274,347
Prospect Park Borough	52770	Passaic	1,422,341	1,172,235	—	36,861	—	36,861
Ringwood Boro Bd Of Ed	22723	Passaic	8,747,769	8,480,339	—	266,667	—	266,667
Ringwood Borough	22720	Passaic	7,087,302	7,518,681	—	236,428	496,438	732,866
Totowa Borough	21940	Passaic	9,866,973	9,855,022	—	309,895	162,978	472,873
Totowa Borough Bd Of Ed	21943	Passaic	4,933,157	3,931,843	—	123,638	—	123,638
Towaco Fire District 2	56430	Passaic	16,107	—	—	—	—	—
Wanaque Bd Of Ed	53513	Passaic	3,552,161	3,540,371	—	111,328	52,217	163,545
Wanaque Borough	53510	Passaic	5,585,366	5,201,555	—	163,565	—	163,565
Wanaque Valley Reg Sew Auth	34360	Passaic	1,936,159	1,816,278	—	57,114	—	57,114
Wayne Board Of Education	22453	Passaic	45,414,964	40,357,920	—	1,269,070	—	1,269,070
Wayne Township	22450	Passaic	49,907,025	48,355,579	—	1,520,559	—	1,520,559
West Milford Township	22710	Passaic	17,975,241	18,141,090	—	570,453	458,690	1,029,143

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	1,118,898	—	1,118,898	965,279	—	123,912	1,089,191
—	—	1,619,379	—	1,619,379	1,397,047	—	103,423	1,500,470
—	—	881,331	—	881,331	760,330	—	49,956	810,286
—	—	131,491	5,338	136,829	113,438	—	(981)	112,457
—	—	29,702	—	29,702	25,624	—	3,338	28,962
—	—	4,654,001	—	4,654,001	4,015,033	—	449,070	4,464,103
—	—	3,227,774	—	3,227,774	2,784,619	4,445	348,461	3,137,525
—	—	199,729	17,281	217,010	172,307	—	(3,177)	169,130
—	—	64,356	—	64,356	55,520	—	20,246	75,766
—	—	142,781	65,212	207,993	123,178	—	(11,987)	111,191
—	—	177,508	203,023	380,531	153,137	—	(37,320)	115,817
—	—	386,785	323,745	710,530	333,682	1,123	(59,512)	275,293
—	—	6,633	—	6,633	5,723	—	17,643	23,366
—	—	2,239,905	1,328,157	3,568,062	1,932,379	15,804	(244,147)	1,704,036
—	—	1,977,718	811,704	2,789,422	1,706,189	—	(149,210)	1,556,979
—	—	116,283	—	116,283	100,318	—	33,953	134,271
—	—	242,510	3,883	246,393	209,215	—	(714)	208,501
—	—	170,893	19,992	190,885	147,431	—	(3,675)	143,756
—	—	699,041	278,417	977,458	603,066	—	(51,180)	551,886
—	—	566,098	—	566,098	488,376	6,807	49,187	544,370
—	—	35,497	—	35,497	30,624	—	94,414	125,038
—	—	387,492	—	387,492	334,291	—	17,714	352,005
—	—	218,373	384,416	602,789	188,391	6,911	(70,665)	124,637
—	—	351,699	—	351,699	303,413	8,430	19,512	331,355
—	—	1,452	49	1,501	1,253	—	(9)	1,244
—	—	94,546	42,559	137,105	81,565	—	(7,823)	73,742
—	—	309,321	—	309,321	266,853	—	24,479	291,332
—	—	78,813	—	78,813	67,993	—	209,625	277,618
—	—	4,639,217	—	4,639,217	4,002,279	—	692,021	4,694,300
—	—	1,819,266	—	1,819,266	1,569,491	—	9,011	1,578,502
—	—	318,682	—	318,682	274,929	—	57,852	332,781
—	—	5,645,626	—	5,645,626	4,870,513	—	325,773	5,196,286
—	—	222,619	264,403	487,022	192,054	—	(48,604)	143,450
—	—	294,820	212,366	507,186	254,343	—	(39,038)	215,305
—	—	1,223,524	610,252	1,833,776	1,055,541	—	(112,179)	943,362
—	—	345,411	—	345,411	297,988	—	192,473	490,461
—	—	11,943,509	853,005	12,796,514	10,303,732	—	(156,802)	10,146,930
—	—	1,283,109	357,755	1,640,864	1,106,945	—	(65,764)	1,041,181
—	—	14,692	507	15,199	12,675	—	(93)	12,582
—	—	7,735,184	—	7,735,184	6,673,186	—	307,167	6,980,353
—	—	300,095	—	300,095	258,893	—	50,822	309,715
—	—	3,630,197	3,205,644	6,835,841	3,131,792	—	(589,273)	2,542,519
—	—	505,963	—	505,963	436,497	14,322	48,531	499,350
—	—	200,537	148,460	348,997	173,004	—	(27,291)	145,713
—	—	528,892	—	528,892	456,278	—	101,238	557,516
—	—	352,644	—	352,644	304,228	—	10,205	314,433
—	—	139,896	151,982	291,878	120,689	—	(27,938)	92,751
—	—	163,319	—	163,319	140,897	—	34,590	175,487
—	—	69,859	190,682	260,541	60,268	—	(35,052)	25,216
—	—	505,382	76,972	582,354	435,996	1,105	(14,149)	422,952
—	—	448,073	—	448,073	386,555	5,062	91,257	482,874
—	—	587,306	—	587,306	506,672	—	29,959	536,631
—	—	234,316	776,779	1,011,095	202,146	1,587	(142,790)	60,943
—	—	—	13,606	13,606	—	—	(2,501)	(2,501)
—	—	210,987	—	210,987	182,020	—	9,599	191,619
—	—	309,984	232,864	542,848	267,425	4,110	(42,806)	228,729
—	—	108,240	69,368	177,608	93,380	—	(12,752)	80,628
—	—	2,405,113	3,563,022	5,968,135	2,074,904	25,098	(654,967)	1,445,035
—	—	2,881,730	461,316	3,343,046	2,486,084	—	(84,801)	2,401,283
—	—	1,081,110	—	1,081,110	932,680	47,740	84,318	1,064,738

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
West Milford Township Bd Of Ed	22713	Passaic	\$ 24,954,666	23,365,197	—	734,727	—	734,727
West Milford Twp Mun Util Auth	55660	Passaic	183,414	179,236	—	5,636	—	5,636
West Paterson Borough	23340	Passaic	6,186,009	6,278,131	—	197,418	188,074	385,492
Woodland Park Bd Of Ed	23343	Passaic	4,225,373	3,911,108	—	122,986	—	122,986
Alloway Township	50060	Salem	714,861	579,884	—	18,235	—	18,235
Alloway Twp Bd Of Ed	50063	Salem	1,348,453	1,183,069	—	37,202	—	37,202
Carneys Point Township	22940	Salem	3,546,327	3,249,850	—	102,193	—	102,193
Carneys Pt Twp Sewerage Auth	55720	Salem	698,754	846,603	—	26,622	139,759	166,381
Elmer Borough	50900	Salem	678,335	702,001	—	22,075	32,320	54,395
Elsinboro Township	50910	Salem	140,268	135,654	—	4,266	—	4,266
Elsinboro Township Bd Of Ed	50913	Salem	212,685	186,118	—	5,853	—	5,853
Lower Alloways Creek Bd Of Ed	23673	Salem	583,445	597,666	—	18,794	22,509	41,303
Lower Alloways Creek Township	23670	Salem	2,867,307	2,616,959	—	82,291	—	82,291
Mannington Township	51980	Salem	638,665	595,077	—	18,712	—	18,712
Mannington Township Bd Of Ed	51983	Salem	896,753	792,369	—	24,916	—	24,916
Oldmans Township	52510	Salem	474,934	466,532	—	14,670	1,096	15,766
Oldmans Twp Bd Of Ed	52513	Salem	1,088,639	1,030,086	—	32,391	—	32,391
Penns Grove Borough	52620	Salem	1,284,457	1,198,898	—	37,700	—	37,700
Penns Grove Carneys Point Reg	57490	Salem	11,512,069	11,232,180	—	353,200	—	353,200
Penns Grove Housing Authority	31570	Salem	847,926	878,808	—	27,634	41,520	69,154
Penns Grove Sewerage Authority	55230	Salem	761,051	758,552	—	23,853	11,211	35,064
Pennsville Sewerage Authority	30780	Salem	1,437,534	1,439,273	—	45,258	26,745	72,003
Pennsville Township	22530	Salem	8,923,219	8,490,218	—	266,978	—	266,978
Pennsville Twp Bd Of Ed	22533	Salem	5,778,952	5,667,678	—	178,222	5,541	183,763
Pilesgrove Township	52650	Salem	1,155,831	1,112,982	—	34,998	—	34,998
Pittsgrove Township	23460	Salem	2,238,433	2,139,934	—	67,291	—	67,291
Pittsgrove Twp Bd Of Ed	23463	Salem	8,374,651	8,053,869	—	253,257	—	253,257
Quinton Township	52780	Salem	379,917	417,590	—	13,131	39,157	52,288
Quinton Township Bd Of Ed	52783	Salem	971,656	943,080	—	29,655	—	29,655
Salem City	21760	Salem	4,958,928	4,826,458	—	151,770	—	151,770
Salem City Bd Of Ed	21763	Salem	6,678,850	7,073,702	—	222,435	457,768	680,203
Salem City Housing Authority	56160	Salem	708,368	246,370	—	7,747	—	7,747
Salem City Municipal Port Auth	34380	Salem	76,501	74,765	—	2,351	—	2,351
Salem Co Bd Of Social Services	10151	Salem	12,293,183	12,088,026	—	380,112	38,990	419,102
Salem Co Improvement Authority	32800	Salem	1,854,484	1,705,084	—	53,617	—	53,617
Salem Co Sp Services Sch Dist	34790	Salem	4,257,130	4,666,980	—	146,755	428,170	574,925
Salem Co Vocational Tech School	10153	Salem	3,913,891	3,484,297	—	109,565	—	109,565
Salem Community College	31860	Salem	4,696,933	3,776,522	—	118,754	—	118,754
Salem County	10150	Salem	35,900,184	33,814,773	—	1,063,318	—	1,063,318
Upper Pittsgrove Township	23140	Salem	799,377	1,086,910	—	34,178	261,973	296,151
Upper Pittsgrove Twp Bd Of Ed	23143	Salem	1,410,216	1,499,685	—	47,158	101,913	149,071
Woodstown Borough	53830	Salem	1,901,713	2,110,841	—	66,376	213,725	280,101
Woodstown-Pilesgrove Reg Sch	40380	Salem	6,522,145	6,604,944	—	207,695	185,938	393,633
Bedminster & Far Hills Pub Lib	34020	Somerset	1,045,798	992,590	—	31,212	—	31,212
Bedminster Township	23200	Somerset	4,143,799	4,110,534	—	129,257	44,090	173,347
Bedminster Twp Bd Of Ed	23203	Somerset	2,549,535	1,987,429	—	62,495	—	62,495
Bernards Township	22170	Somerset	19,246,280	19,335,832	—	608,022	415,223	1,023,245
Bernards Twp Bd Of Ed	22173	Somerset	20,822,890	20,506,364	—	644,830	92,757	737,587
Bernards Twp Sewerage Authority	30930	Somerset	1,917,389	1,956,792	—	61,532	67,650	129,182
Bernardsville Boro	21310	Somerset	7,920,415	8,260,563	—	259,756	432,403	692,159
Bound Brook Boro Bd Of Ed	22543	Somerset	5,928,656	5,984,930	—	188,198	152,643	340,841
Bound Brook Borough	22540	Somerset	3,628,155	3,350,892	—	105,370	—	105,370
Branchburg Township	22950	Somerset	10,704,702	11,138,292	—	350,248	561,873	912,121
Branchburg Twp Bd Of Ed	22953	Somerset	7,195,002	7,114,332	—	223,713	56,799	280,512
Bridgewater Twp	22830	Somerset	21,827,749	21,071,440	—	662,599	—	662,599
Bridgewater-Raritan Reg Sch Dis	40170	Somerset	27,536,846	27,493,196	—	864,534	445,964	1,310,498
Central Jersey Coll Prep Chtr	46600	Somerset	1,545,006	1,756,888	—	55,246	209,836	265,082
Far Hills Borough	50990	Somerset	579,463	370,941	—	11,664	—	11,664
Franklin Township (Somerset)	22330	Somerset	24,590,248	24,536,410	—	771,556	385,431	1,156,987
Franklin Twp Bd Of Ed (Somerset)	22333	Somerset	42,502,178	42,572,869	—	1,338,720	807,380	2,146,100

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	1,392,439	932,318	2,324,757	1,201,265	16,601	(171,382)	1,046,484
—	—	10,682	381	11,063	9,215	—	(70)	9,145
—	—	374,142	—	374,142	322,775	27,654	34,572	385,001
—	—	233,081	196,779	429,860	201,080	—	(36,173)	164,907
—	—	34,558	103,834	138,392	29,813	—	(19,087)	10,726
—	—	70,504	118,926	189,430	60,825	—	(21,861)	38,964
—	—	193,673	193,366	387,039	167,083	—	(35,545)	131,538
—	—	50,453	—	50,453	43,526	287	25,691	69,504
—	—	41,835	—	41,835	36,092	—	5,941	42,033
—	—	8,084	1,516	9,600	6,974	—	(279)	6,695
—	—	11,092	19,174	30,266	9,569	—	(3,525)	6,044
—	—	35,618	—	35,618	30,728	675	4,138	35,541
—	—	155,957	165,515	321,472	134,545	348	(30,425)	104,468
—	—	35,463	26,368	61,831	30,594	—	(4,847)	25,747
—	—	47,221	74,260	121,481	40,738	—	(13,651)	27,087
—	—	27,803	—	27,803	23,986	—	202	24,188
—	—	61,388	31,370	92,758	52,959	—	(5,767)	47,192
—	—	71,448	51,218	122,666	61,638	—	(9,415)	52,223
—	—	669,377	39,169	708,546	577,475	10,571	(7,200)	580,846
—	—	52,372	—	52,372	45,182	—	7,632	52,814
—	—	45,206	—	45,206	38,999	—	2,061	41,060
—	—	85,773	—	85,773	73,997	1,311	4,916	80,224
—	—	505,971	216,659	722,630	436,504	11,590	(39,827)	408,267
—	—	337,763	—	337,763	291,390	—	1,018	292,408
—	—	66,328	16,649	82,977	57,221	—	(3,061)	54,160
—	—	127,528	45,622	173,150	110,020	1,775	(8,386)	103,409
—	—	479,967	129,528	609,495	414,070	5,552	(23,810)	395,812
—	—	24,886	—	24,886	21,469	—	7,198	28,667
—	—	56,202	7,576	63,778	48,486	—	(1,393)	47,093
—	—	287,631	27,138	314,769	248,141	1,462	(4,989)	244,614
—	—	421,554	—	421,554	363,677	11,259	84,149	459,085
—	—	14,682	385,932	400,614	12,667	—	(70,943)	(58,276)
—	—	4,456	153	4,609	3,844	—	(28)	3,816
—	—	720,381	—	720,381	621,476	—	7,167	628,643
—	—	101,614	96,256	197,870	87,663	—	(17,694)	69,969
—	—	278,127	—	278,127	239,941	—	78,708	318,649
—	—	207,645	301,695	509,340	179,137	529	(55,459)	124,207
—	—	225,060	711,167	936,227	194,161	—	(130,729)	63,432
—	—	2,015,177	1,167,733	3,182,910	1,738,504	71	(214,657)	1,523,918
—	—	64,774	—	64,774	55,881	—	48,157	104,038
—	—	89,373	—	89,373	77,103	1,407	18,734	97,244
—	—	125,795	—	125,795	108,524	—	39,288	147,812
—	—	393,619	—	393,619	339,577	—	34,180	373,757
—	—	59,153	27,513	86,666	51,032	—	(5,058)	45,974
—	—	244,966	—	244,966	211,333	—	8,105	219,438
—	—	118,440	439,919	558,359	102,179	—	(80,868)	21,311
—	—	1,152,311	—	1,152,311	994,105	—	76,328	1,070,433
—	—	1,222,068	—	1,222,068	1,054,285	11,793	17,051	1,083,129
—	—	116,614	—	116,614	100,604	—	12,436	113,040
—	—	492,285	—	492,285	424,697	5,526	79,486	509,709
—	—	356,669	—	356,669	307,701	—	28,059	335,760
—	—	199,695	175,361	375,056	172,278	771	(32,236)	140,813
—	—	663,782	—	663,782	572,648	580	103,286	676,514
—	—	423,976	—	423,976	365,766	3,437	10,441	379,644
—	—	1,255,743	268,813	1,524,556	1,083,337	3,928	(49,414)	1,037,851
—	—	1,638,445	—	1,638,445	1,413,496	15,861	81,979	1,511,336
—	—	104,701	—	104,701	90,326	—	38,573	128,899
—	—	22,106	169,628	191,734	19,071	93	(31,182)	(12,018)
—	—	1,462,237	—	1,462,237	1,261,480	19,172	70,851	1,351,503
—	—	2,537,112	—	2,537,112	2,188,780	15,199	148,416	2,352,395

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Franklin Twp Housing Authority	31030	Somerset	\$ 147,548	144,193	—	4,534	—	4,534
Franklin Twp Sewerage Auth	30790	Somerset	3,307,009	3,429,836	—	107,852	163,990	271,842
Green Brook Bd Of Ed	22843	Somerset	4,876,847	4,451,111	—	139,967	—	139,967
Green Brook Township	22840	Somerset	2,831,213	2,819,247	—	88,652	39,404	128,056
Hillsborough Township	22960	Somerset	16,603,960	17,430,912	—	548,121	1,004,665	1,552,786
Hillsborough Twp Bd Of Ed	22963	Somerset	25,655,348	24,845,372	—	781,272	—	781,272
Hillsborough Twp Mua	32050	Somerset	2,332,715	2,644,144	—	83,146	309,507	392,653
Manville Borough	21700	Somerset	7,122,889	6,377,855	—	200,554	—	200,554
Manville Borough Bd Of Ed	21703	Somerset	5,453,748	5,263,829	—	165,523	—	165,523
Millstone Borough	52160	Somerset	104,174	101,769	—	3,200	—	3,200
Montgomery Township	22240	Somerset	15,936,938	15,891,165	—	499,704	240,416	740,120
Montgomery Twp Bd Of Ed	22243	Somerset	20,548,898	20,872,218	—	656,335	639,673	1,296,008
North Plainfield Bd Of Ed	21173	Somerset	13,798,493	13,994,104	—	440,050	411,001	851,051
North Plainfield Borough	21170	Somerset	6,281,508	6,546,872	—	205,869	339,134	545,003
Peapack & Gladstone Borough	22020	Somerset	2,799,456	2,716,525	—	85,422	—	85,422
Raritan Borough	22260	Somerset	3,801,550	3,529,788	—	110,995	—	110,995
Raritan Vall Community College	31170	Somerset	21,201,539	18,939,318	—	595,554	—	595,554
Rocky Hill Borough	52900	Somerset	251,722	245,984	—	7,735	—	7,735
Somerset Co Bd Of Social Svcs	10091	Somerset	21,548,328	20,410,182	—	641,806	—	641,806
Somerset Co Ed Ctnl Srvc Comm	32830	Somerset	8,558,090	8,153,412	—	256,387	—	256,387
Somerset Co Pk Commission	10098	Somerset	22,667,456	23,173,287	—	728,693	834,256	1,562,949
Somerset Co Vocational School	10093	Somerset	5,582,069	5,546,378	—	174,408	67,257	241,665
Somerset County_Finance Office	10090	Somerset	159,210,388	153,140,435	—	4,815,557	—	4,815,557
Somerset Hills Bd Of Ed	21313	Somerset	8,609,201	8,660,189	—	272,323	195,161	467,484
Somerset Raritan Vall Sew Auth	30630	Somerset	8,931,260	9,040,146	—	284,271	250,742	535,013
Somerville Bd Of Ed	20713	Somerset	8,952,008	9,182,726	—	288,754	356,160	644,914
Somerville Borough	20710	Somerset	6,254,190	5,974,460	—	187,869	—	187,869
South Bound Brook Bd Of Ed	53113	Somerset	1,160,752	1,045,644	—	32,881	—	32,881
South Bound Brook Borough	53110	Somerset	2,126,320	1,682,782	—	52,916	—	52,916
Warren Township	53530	Somerset	9,254,764	9,211,842	—	289,670	125,521	415,191
Warren Township Bd Of Ed	23693	Somerset	11,209,719	10,919,107	—	343,355	—	343,355
Watchung Borough	22390	Somerset	3,990,569	3,913,334	—	123,056	3,483	126,539
Watchung Borough Bd Of Ed	22393	Somerset	3,061,374	2,911,523	—	91,554	—	91,554
Watchung Hills Regional H S	57210	Somerset	7,965,083	8,065,407	—	253,620	226,391	480,011
Andover Borough	50090	Sussex	292,357	287,614	—	9,044	1,045	10,089
Andover Regional Bd Of Ed	57080	Sussex	2,614,520	2,571,151	—	80,851	8,520	89,371
Andover Township	23640	Sussex	3,660,368	3,438,534	—	108,126	—	108,126
Branchville Borough	50380	Sussex	488,656	455,154	—	14,312	—	14,312
Byram Township	50450	Sussex	3,617,374	3,540,780	—	111,341	—	111,341
Byram Twp Bd Of Ed	50453	Sussex	2,948,348	2,988,672	—	93,980	86,550	180,530
Frankford Township	51050	Sussex	2,435,544	2,407,926	—	75,718	18,958	94,676
Frankford Township Bd Of Ed	51053	Sussex	2,532,109	2,332,252	—	73,339	—	73,339
Franklin Boro Bd Of Ed	21993	Sussex	2,065,723	1,985,294	—	62,428	—	62,428
Franklin Borough	21990	Sussex	2,685,897	2,811,753	—	88,417	155,693	244,110
Fredon Township	51120	Sussex	1,194,132	1,162,788	—	36,564	—	36,564
Fredon Township Bd Of Ed	51123	Sussex	1,544,118	1,267,804	—	39,867	—	39,867
Green Township	51210	Sussex	1,898,771	1,816,232	—	57,112	—	57,112
Green Township Bd Of Ed	51213	Sussex	1,604,284	1,725,342	—	54,254	132,561	186,815
Hamburg Borough	51300	Sussex	1,302,872	1,358,126	—	42,707	70,526	113,233
Hamburg Borough Bd Of Ed	51303	Sussex	1,298,991	923,866	—	29,051	—	29,051
Hampton Township	23610	Sussex	1,847,128	1,861,836	—	58,546	45,122	103,668
Hampton Township Bd Of Ed	23613	Sussex	1,322,098	1,224,903	—	38,518	—	38,518
Hardyston Township	51370	Sussex	5,615,754	5,669,836	—	178,290	145,258	323,548
Hardyston Township Bd Of Ed	51373	Sussex	2,571,095	2,045,274	—	64,314	—	64,314
High Point Reg High School	57340	Sussex	5,443,830	5,708,694	—	179,512	323,993	503,505
Hopatcong Board Of Education	51523	Sussex	10,364,659	10,058,400	—	316,290	—	316,290
Hopatcong Borough	51520	Sussex	8,790,205	8,897,134	—	279,774	246,577	526,351
Kittatinny Regional H S	57560	Sussex	4,022,073	4,196,019	—	131,945	220,627	352,572
Lafayette Board Of Education	51693	Sussex	1,023,223	894,092	—	28,115	—	28,115
Lafayette Township	51690	Sussex	1,187,613	1,179,730	—	37,097	14,059	51,156

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	8,593	302	8,895	7,413	—	(55)	7,358
—	—	204,400	—	204,400	176,337	—	30,145	206,482
—	—	265,262	281,458	546,720	228,843	2,142	(51,739)	179,246
—	—	168,012	—	168,012	144,945	—	7,243	152,188
—	—	1,038,788	—	1,038,788	896,168	12,094	184,681	1,092,943
—	—	1,480,649	247,868	1,728,517	1,277,364	—	(45,564)	1,231,800
—	—	157,577	—	157,577	135,942	—	56,895	192,837
—	—	380,086	517,337	897,423	327,902	—	(95,099)	232,803
—	—	313,696	67,985	381,681	270,627	—	(12,497)	258,130
—	—	6,065	245	6,310	5,232	—	(45)	5,187
—	—	947,027	—	947,027	817,006	7,046	44,194	868,246
—	—	1,243,871	—	1,243,871	1,073,094	6,501	117,587	1,197,182
—	—	833,973	—	833,973	719,473	—	75,552	795,025
—	—	390,158	—	390,158	336,591	—	62,341	398,932
—	—	161,890	22,346	184,236	139,664	—	(4,108)	135,556
—	—	210,356	167,572	377,928	181,475	2,033	(30,804)	152,704
—	—	1,128,680	1,578,331	2,707,011	973,719	—	(290,134)	683,585
—	—	14,659	527	15,186	12,647	—	(97)	12,550
—	—	1,216,336	602,971	1,819,307	1,049,340	7,562	(110,840)	946,062
—	—	485,899	198,649	684,548	419,188	—	(36,516)	382,672
—	—	1,381,002	—	1,381,002	1,191,398	44,197	153,356	1,388,951
—	—	330,534	—	330,534	285,154	112	12,363	297,629
—	—	9,126,338	2,437,958	11,564,296	7,873,343	60,591	(448,154)	7,485,780
—	—	516,100	—	516,100	445,243	3,178	35,875	484,296
—	—	538,744	—	538,744	464,777	—	46,092	510,869
—	—	547,241	—	547,241	472,108	—	65,470	537,578
—	—	356,045	131,370	487,415	307,162	325	(24,149)	283,338
—	—	62,315	78,871	141,186	53,759	—	(14,498)	39,261
—	—	100,285	345,113	445,398	86,516	—	(63,440)	23,076
—	—	548,976	—	548,976	473,604	—	23,074	496,678
—	—	650,719	53,725	704,444	561,379	11,764	(9,876)	563,267
—	—	233,213	—	233,213	201,195	—	640	201,835
—	—	173,511	75,451	248,962	149,689	—	(13,870)	135,819
—	—	480,654	—	480,654	414,663	—	41,616	456,279
—	—	17,140	—	17,140	14,787	—	192	14,979
—	—	153,227	—	153,227	132,189	—	1,566	133,755
—	—	204,918	127,000	331,918	176,784	1,480	(23,345)	154,919
—	—	27,125	20,307	47,432	23,401	—	(3,733)	19,668
—	—	211,011	2,518	213,529	182,041	—	(463)	181,578
—	—	178,109	—	178,109	153,655	768	15,910	170,333
—	—	143,499	—	143,499	123,798	—	3,485	127,283
—	—	138,990	127,864	266,854	119,907	—	(23,504)	96,403
—	—	118,313	33,074	151,387	102,069	1,559	(6,080)	97,548
—	—	167,565	—	167,565	144,559	—	28,260	173,179
—	—	69,296	6,056	75,352	59,782	—	(1,113)	58,669
—	—	75,554	211,143	286,697	65,181	—	(38,813)	26,368
—	—	108,238	37,825	146,063	93,377	965	(6,953)	87,389
—	—	102,821	—	102,821	88,704	—	24,368	113,072
—	—	80,937	—	80,937	69,825	—	12,964	82,789
—	—	55,057	300,650	355,707	47,498	—	(55,267)	(7,769)
—	—	110,955	—	110,955	95,722	—	8,295	104,017
—	—	72,998	60,592	133,590	62,975	—	(11,138)	51,837
—	—	337,891	—	337,891	291,501	—	26,702	318,203
—	—	121,887	408,252	530,139	105,153	—	(75,046)	30,107
—	—	340,207	—	340,207	293,499	—	59,557	353,056
—	—	599,426	82,058	681,484	517,128	—	(15,084)	502,044
—	—	530,221	—	530,221	457,424	5,597	45,327	508,348
—	—	250,060	—	250,060	215,728	2,127	40,556	258,411
—	—	53,283	93,377	146,660	45,968	—	(17,165)	28,803
—	—	70,306	—	70,306	60,653	—	2,584	63,237

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Lenape Valley Reg H S Dist	57540	Sussex	\$ 3,021,830	2,824,493	—	88,817	—	88,817
Montague Bd Of Ed	52223	Sussex	1,028,245	1,003,219	—	31,547	—	31,547
Montague Township	52220	Sussex	1,127,321	967,131	—	30,412	—	30,412
Musconetcong Sewerage Authority	31400	Sussex	1,650,473	1,761,771	—	55,400	124,956	180,356
Newton Bd Of Ed	22063	Sussex	7,253,342	6,733,989	—	211,753	—	211,753
Newton Town	22060	Sussex	6,907,059	7,037,251	—	221,289	233,564	454,853
Newton Town Housing Authority	32250	Sussex	444,673	490,152	—	15,413	47,025	62,438
Ogdensburg Bd Of Ed	22013	Sussex	1,100,383	1,140,008	—	35,848	53,493	89,341
Ogdensburg Borough	22010	Sussex	853,557	724,871	—	22,794	—	22,794
Sandyston Township	52970	Sussex	754,126	633,436	—	19,919	—	19,919
Sandyston Walpack School Dist	57570	Sussex	797,627	763,707	—	24,015	—	24,015
Sparta Bd Of Ed	21933	Sussex	12,965,685	14,074,660	—	442,583	1,183,954	1,626,537
Sparta Township	21930	Sussex	13,521,913	13,416,015	—	421,872	146,157	568,029
Stanhope Borough	53190	Sussex	2,116,884	2,205,728	—	69,360	113,786	183,146
Stanhope Borough Bd Of Ed	53193	Sussex	870,145	977,328	—	30,732	107,704	138,436
Stillwater Township	53200	Sussex	1,252,345	1,041,714	—	32,757	—	32,757
Stillwater Township Bd Of Ed	53203	Sussex	1,273,677	1,086,478	—	34,165	—	34,165
Sussex Borough	53260	Sussex	292,407	359,040	—	11,290	62,592	73,882
Sussex Co Ed Serv Comm Bd Of Ed	32790	Sussex	1,412,575	1,219,157	—	38,337	—	38,337
Sussex Co Mun Utilities Auth	32750	Sussex	7,094,430	8,325,381	—	261,795	1,186,020	1,447,815
Sussex Co Soil Conservation	32510	Sussex	394,806	397,400	—	12,496	9,170	21,666
Sussex County	10050	Sussex	66,567,472	57,105,477	—	1,795,703	—	1,795,703
Sussex County Charter School	35460	Sussex	486,855	399,761	—	12,571	—	12,571
Sussex County Comm. College	34050	Sussex	8,535,744	7,780,654	—	244,666	—	244,666
Sussex County Vocational	10053	Sussex	5,178,309	5,176,686	—	162,783	89,542	252,325
Sussex-Wantage Reg Sch Dist	57550	Sussex	6,583,732	6,015,545	—	189,161	—	189,161
Unity Charter School	35580	Sussex	462,885	356,088	—	11,197	—	11,197
Vernon Township	53430	Sussex	10,090,464	10,109,205	—	317,888	193,369	511,257
Vernon Township Bd Of Ed	53433	Sussex	16,544,073	15,799,844	—	496,832	—	496,832
Walkkill Vall Reg H S	57580	Sussex	2,053,041	1,908,303	—	60,007	—	60,007
Walpack Township	53500	Sussex	55,980	50,078	—	1,575	—	1,575
Wantage Township	53520	Sussex	3,441,037	3,504,374	—	110,196	115,046	225,242
Barack Obama Green Charter H.S.	49000	Union	567,567	352,636	—	11,089	—	11,089
Berkeley Heights Bd Of Ed	21243	Union	11,851,934	11,512,344	—	362,010	—	362,010
Berkeley Heights Township	21240	Union	7,991,487	7,163,002	—	225,243	—	225,243
Central Jersey Arts Charter Sch	46100	Union	1,452,373	1,076,667	—	33,856	—	33,856
Clark Township	21540	Union	9,028,889	9,226,423	—	290,128	328,895	619,023
Clark Twp Bd Of Ed	21543	Union	6,741,273	6,152,107	—	193,455	—	193,455
Cranford Township	20750	Union	11,912,582	12,409,162	—	390,211	637,401	1,027,612
Cranford Twp Bd Of Ed	20753	Union	14,840,790	15,463,969	—	486,270	797,990	1,284,260
Elizabeth Bd Of Ed	21283	Union	175,399,453	180,639,672	—	5,680,281	7,598,918	13,279,199
Elizabeth City	21280	Union	81,841,649	82,564,141	—	2,596,260	2,060,297	4,656,557
Elizabeth City Housing Auth	30410	Union	8,196,969	8,576,271	—	269,684	471,021	740,705
Elizabeth City Parking Auth	30530	Union	2,851,327	2,704,715	—	85,051	—	85,051
Elizabeth Public Library	21284	Union	4,616,551	3,912,130	—	123,018	—	123,018
Fanwood Borough	22310	Union	4,163,254	4,114,645	—	129,387	31,201	160,588
Garwood Borough	20900	Union	3,214,274	3,126,620	—	98,318	—	98,318
Garwood Borough Bd Of Ed	20903	Union	1,213,663	1,228,445	—	38,629	34,061	72,690
Hillside Board Of Education	21083	Union	14,404,969	14,233,593	—	447,581	105,205	552,786
Hillside Public Library	21084	Union	1,051,175	1,005,399	—	31,615	—	31,615
Hillside Township	21080	Union	12,281,008	11,680,679	—	367,303	—	367,303
Kenilworth Borough	21640	Union	6,271,717	6,014,318	—	189,122	—	189,122
Kenilworth Borough Bd Of Ed	21643	Union	3,743,058	3,572,190	—	112,329	—	112,329
Linden City	20110	Union	44,355,470	44,279,907	—	1,392,398	713,815	2,106,213
Linden City Bd Of Ed	20113	Union	29,616,317	30,430,314	—	956,892	1,222,018	2,178,910
Linden City Housing Authority	31260	Union	3,790,237	3,560,493	—	111,961	—	111,961
Linden City Free Public Library	20114	Union	2,812,874	2,740,053	—	86,162	—	86,162
Linden Roselle Sewerage Auth	30270	Union	7,407,611	7,063,732	—	222,122	—	222,122
Mountainside Boro Bd Of Ed	21503	Union	2,418,727	2,269,592	—	71,368	—	71,368
Mountainside Borough	21500	Union	4,276,559	4,157,683	—	130,740	—	130,740

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	168,324	117,091	285,415	145,214	210	(21,524)	123,900
—	—	59,786	3,521	63,307	51,578	775	(647)	51,706
—	—	57,636	118,331	175,967	49,723	—	(21,752)	27,971
—	—	104,992	—	104,992	90,577	—	22,970	113,547
—	—	401,309	320,445	721,754	346,212	387	(58,905)	287,694
—	—	419,382	—	419,382	361,803	—	42,934	404,737
—	—	29,210	—	29,210	25,200	—	8,644	33,844
—	—	67,938	—	67,938	58,611	—	9,833	68,444
—	—	43,198	95,973	139,171	37,267	523	(17,642)	20,148
—	—	37,749	90,825	128,574	32,567	—	(16,696)	15,871
—	—	45,513	15,240	60,753	39,264	—	(2,802)	36,462
—	—	838,773	—	838,773	723,614	1,564	217,639	942,817
—	—	799,522	—	799,522	689,752	—	26,867	716,619
—	—	131,449	—	131,449	113,402	—	20,916	134,318
—	—	58,243	—	58,243	50,247	—	19,798	70,045
—	—	62,081	159,629	221,710	53,557	—	(29,344)	24,213
—	—	64,748	139,050	203,798	55,859	556	(25,561)	30,854
—	—	21,397	—	21,397	18,459	—	11,506	29,965
—	—	72,655	141,974	214,629	62,680	—	(26,098)	36,582
—	—	496,147	—	496,147	428,029	—	218,018	646,047
—	—	23,683	—	23,683	20,431	—	1,686	22,117
—	—	3,403,176	6,989,854	10,393,030	2,935,939	—	(1,284,900)	1,651,039
—	—	23,824	66,549	90,373	20,553	—	(12,233)	8,320
—	—	463,685	501,195	964,880	400,023	—	(92,132)	307,891
—	—	308,502	—	308,502	266,147	—	16,460	282,607
—	—	358,494	374,314	732,808	309,275	4,312	(68,808)	244,779
—	—	21,221	83,960	105,181	18,307	—	(15,434)	2,873
—	—	602,454	—	602,454	519,740	2,101	35,546	557,387
—	—	941,585	351,189	1,292,774	812,311	—	(64,557)	747,754
—	—	113,725	88,749	202,474	98,111	—	(16,314)	81,797
—	—	2,984	4,106	7,090	2,575	—	(755)	1,820
—	—	208,842	—	208,842	180,169	222	21,148	201,539
—	—	21,015	175,363	196,378	18,130	—	(32,236)	(14,106)
—	—	686,073	84,679	770,752	591,879	3,268	(15,566)	579,581
—	—	426,876	574,042	1,000,918	368,268	629	(105,522)	263,375
—	—	64,163	298,458	362,621	55,354	—	(54,864)	490
—	—	549,845	—	549,845	474,354	—	60,459	534,813
—	—	366,632	389,638	756,270	316,296	—	(71,625)	244,671
—	—	739,519	—	739,519	637,987	—	117,169	755,156
—	—	921,569	—	921,569	795,042	20,698	146,689	962,429
—	—	10,765,143	—	10,765,143	9,287,149	—	1,396,860	10,684,009
—	—	4,920,374	—	4,920,374	4,244,834	6,979	378,731	4,630,544
—	—	511,099	—	511,099	440,928	—	86,585	527,513
—	—	161,186	76,346	237,532	139,056	—	(14,034)	125,022
—	—	233,142	526,334	759,476	201,133	—	(96,753)	104,380
—	—	245,210	—	245,210	211,544	1,775	5,735	219,054
—	—	186,330	19,134	205,464	160,748	—	(3,517)	157,231
—	—	73,209	—	73,209	63,158	—	6,261	69,419
—	—	848,245	—	848,245	731,786	—	19,339	751,125
—	—	59,916	21,011	80,927	51,690	—	(3,862)	47,828
—	—	696,105	301,974	998,079	600,534	—	(55,510)	545,024
—	—	358,421	111,807	470,228	309,212	4,030	(20,553)	292,689
—	—	212,883	81,601	294,484	183,655	—	(15,000)	168,655
—	—	2,638,842	—	2,638,842	2,276,544	—	131,216	2,407,760
—	—	1,813,481	—	1,813,481	1,564,501	16,148	224,636	1,805,285
—	—	212,186	131,540	343,726	183,054	—	(24,180)	158,874
—	—	163,292	13,392	176,684	140,873	1,212	(2,462)	139,623
—	—	420,960	166,429	587,389	363,165	2,375	(30,593)	334,947
—	—	135,255	86,119	221,374	116,686	—	(15,831)	100,855
—	—	247,775	27,400	275,175	213,757	—	(5,037)	208,720

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
New Providence Bd Of Ed	20973	Union	\$ 9,288,272	9,341,545	—	293,748	209,058	502,806
New Providence Borough	20970	Union	8,080,316	8,083,462	—	254,187	144,620	398,807
Plainfield Bd Of Ed	20133	Union	43,268,758	42,076,495	—	1,323,111	—	1,323,111
Plainfield City	20130	Union	29,190,667	29,780,571	—	936,461	1,021,311	1,957,772
Plainfield Housing Authority	30590	Union	3,699,456	3,765,234	—	118,399	121,690	240,089
Plainfield Mun. Utilities Auth.	35240	Union	15,533,482	13,690,751	—	430,511	—	430,511
Queen City Academy Charter Sch	39200	Union	666,211	672,341	—	21,142	16,985	38,127
Rahway City	20840	Union	17,166,682	17,275,682	—	543,240	395,470	938,710
Rahway City Bd Of Ed	20843	Union	13,339,666	12,786,008	—	402,061	—	402,061
Rahway City Housing Authority	56070	Union	2,502,939	2,480,828	—	78,011	24,891	102,902
Rahway City Redevelopment Ag	41000	Union	114,142	145,397	—	4,572	28,955	33,527
Rahway Parking Authority	34980	Union	313,562	306,419	—	9,635	—	9,635
Rahway Public Library	20844	Union	2,364,878	2,167,778	—	68,167	—	68,167
Rahway Valley Sewerage Auth	30050	Union	10,177,314	9,981,863	—	313,883	10,201	324,084
Roselle Boro Bd Of Ed	21013	Union	10,572,272	10,503,652	—	330,291	126,501	456,792
Roselle Borough	21010	Union	10,338,052	9,371,206	—	294,681	—	294,681
Roselle Borough Library	21014	Union	719,072	679,654	—	21,372	—	21,372
Roselle Park Boro Bd Of Ed	20693	Union	7,830,293	7,511,141	—	236,191	—	236,191
Roselle Park Borough	20690	Union	6,039,273	5,712,782	—	179,641	—	179,641
Scotch Plains Fanwood Bd Of Ed	40140	Union	21,537,472	21,658,182	—	681,050	482,327	1,163,377
Scotch Plains Township	22570	Union	11,501,746	11,213,874	—	352,624	—	352,624
Springfield Township (Union)	20310	Union	11,306,841	10,382,556	—	326,483	—	326,483
Springfield Twp Bd Ed (Union)	20313	Union	9,992,276	10,033,440	—	315,505	210,980	526,485
Summit Board Of Education	20363	Union	18,368,982	18,473,376	—	580,902	412,614	993,516
Summit City	20360	Union	25,893,094	24,394,874	—	767,106	—	767,106
Union Co Bd Of Social Services	10101	Union	79,189,487	77,185,689	—	2,427,132	—	2,427,132
Union Co Educ Serv Commission	31440	Union	9,236,299	9,648,032	—	303,386	517,239	820,625
Union Co Utilities Authority	34420	Union	2,634,279	2,016,840	—	63,420	—	63,420
Union Co Vocational Schools	10103	Union	3,665,644	2,773,757	—	87,222	—	87,222
Union County	10100	Union	237,235,801	209,593,580	—	6,590,747	—	6,590,747
Union County College	34040	Union	25,553,330	26,632,534	—	837,470	1,379,347	2,216,817
Union County Teams Charter Schl	45400	Union	864,869	895,500	—	28,159	41,601	69,760
Union Township (Union)	21250	Union	32,333,108	31,819,668	—	1,000,581	125,104	1,125,685
Union Township Library	21254	Union	3,222,797	3,240,584	—	101,901	71,936	173,837
Union Twp Bd Of Ed (Union)	21253	Union	33,019,459	34,613,388	—	1,088,431	1,954,305	3,042,736
Westfield Town	20410	Union	19,910,664	18,755,744	—	589,781	—	589,781
Westfield Town Bd Of Ed	20413	Union	22,528,456	23,355,249	—	734,414	1,108,574	1,842,988
Winfield Township	22850	Union	294,132	330,810	—	10,402	36,793	47,195
Winfield Township Bd Of Ed	22853	Union	598,537	598,507	—	18,820	10,485	29,305
Allamuchy Bd Of Ed	50033	Warren	2,227,044	2,318,239	—	72,898	117,747	190,645
Allamuchy Township	50030	Warren	1,506,020	1,254,223	—	39,439	—	39,439
Alpha Bd Of Ed	50073	Warren	755,546	597,212	—	18,780	—	18,780
Alpha Borough	50070	Warren	1,115,932	1,015,142	—	31,922	—	31,922
Belvidere Town	50240	Warren	1,985,671	1,827,815	—	57,476	—	57,476
Belvidere Town Bd Of Ed	50243	Warren	2,641,787	2,541,876	—	79,930	—	79,930
Blairstown Township	23310	Warren	1,852,455	1,936,647	—	60,899	105,130	166,029
Blairstown Twp Bd Of Ed	23313	Warren	1,424,700	1,411,338	—	44,380	13,499	57,879
Franklin Township (Warren)	51110	Warren	1,190,251	1,179,798	—	37,099	11,890	48,989
Franklin Twp Bd Of Ed (Warren)	51113	Warren	1,382,061	1,259,537	—	39,607	—	39,607
Frelinghuysen Twp	51140	Warren	743,523	741,451	—	23,315	11,270	34,585
Frelinghuysen Twp Bd Of Ed	23813	Warren	252,153	172,446	—	5,423	—	5,423
Great Meadows Regional Bd Of Ed	35000	Warren	2,917,885	3,154,032	—	99,180	254,870	354,050
Greenwich Township (Warren)	51250	Warren	1,338,484	1,303,642	—	40,994	—	40,994
Greenwich Twp Bd Of Ed (Warren)	51253	Warren	2,242,339	2,254,239	—	70,885	49,641	120,526
Hackettstown Bd Of Ed	20383	Warren	6,211,704	6,663,652	—	209,541	498,798	708,339
Hackettstown Mun Util Authority	30980	Warren	3,216,760	3,219,054	—	101,224	58,471	159,695
Hackettstown Town	20380	Warren	3,871,684	3,952,033	—	124,273	137,279	261,552
Hardwick Township	51360	Warren	630,370	601,164	—	18,904	—	18,904
Harmony Township	51380	Warren	781,343	770,771	—	24,237	4,606	28,843
Harmony Township Bd Of Ed	51383	Warren	978,023	862,410	—	27,119	—	27,119

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	556,705	—	556,705	480,273	—	38,430	518,703
—	—	481,730	—	481,730	415,592	5,189	26,584	447,365
—	—	2,507,530	268,181	2,775,711	2,163,261	62,027	(49,298)	2,175,990
—	—	1,774,760	—	1,774,760	1,531,096	40,194	187,741	1,759,031
—	—	224,388	—	224,388	193,580	—	22,369	215,949
—	—	815,894	1,316,155	2,132,049	703,877	—	(241,940)	461,937
—	—	40,068	—	40,068	34,567	—	3,122	37,689
—	—	1,029,537	—	1,029,537	888,187	—	72,697	960,884
—	—	761,977	243,139	1,005,116	657,361	—	(44,695)	612,666
—	—	147,844	—	147,844	127,546	—	4,576	132,122
—	—	8,665	—	8,665	7,475	—	5,323	12,798
—	—	18,261	653	18,914	15,754	—	(120)	15,634
—	—	129,188	128,423	257,611	111,451	—	(23,607)	87,844
—	—	594,865	—	594,865	513,193	19,460	1,875	534,528
—	—	625,961	—	625,961	540,020	—	23,254	563,274
—	—	558,473	652,137	1,210,610	481,798	—	(119,878)	361,920
—	—	40,504	21,361	61,865	34,943	—	(3,927)	31,016
—	—	447,623	137,683	585,306	386,167	—	(25,309)	360,858
—	—	340,451	175,465	515,916	293,709	157	(32,255)	261,611
—	—	1,290,710	—	1,290,710	1,113,503	19,546	88,663	1,221,712
—	—	668,286	46,232	714,518	576,534	341	(8,499)	568,376
—	—	618,744	598,424	1,217,168	533,794	—	(110,004)	423,790
—	—	597,939	—	597,939	515,845	—	38,783	554,628
—	—	1,100,913	—	1,100,913	949,764	18,778	75,848	1,044,390
—	—	1,453,802	837,154	2,290,956	1,254,203	—	(153,889)	1,100,314
—	—	4,599,848	337,113	4,936,961	3,968,314	—	(61,969)	3,906,345
—	—	574,970	—	574,970	496,030	—	95,081	591,111
—	—	120,193	486,144	606,337	103,691	—	(89,365)	14,326
—	—	165,301	704,683	869,984	142,606	—	(129,537)	13,069
—	—	12,490,639	19,669,064	32,159,703	10,775,744	28,787	(3,615,637)	7,188,894
—	—	1,587,154	—	1,587,154	1,369,247	—	253,557	1,622,804
—	—	53,367	—	53,367	46,040	—	7,647	53,687
—	—	1,896,279	—	1,896,279	1,635,931	—	22,997	1,658,928
—	—	193,121	—	193,121	166,607	956	13,224	180,787
—	—	2,062,770	—	2,062,770	1,779,563	7,919	359,247	2,146,729
—	—	1,117,740	646,196	1,763,936	964,281	7,810	(118,786)	853,305
—	—	1,391,846	—	1,391,846	1,200,753	4,118	203,782	1,408,653
—	—	19,715	—	19,715	17,008	1,506	6,763	25,277
—	—	35,668	—	35,668	30,771	—	1,927	32,698
—	—	138,154	—	138,154	119,187	—	21,645	140,832
—	—	74,745	190,671	265,416	64,483	—	(35,050)	29,433
—	—	35,591	123,260	158,851	30,704	783	(22,658)	8,829
—	—	60,497	67,311	127,808	52,191	—	(12,373)	39,818
—	—	108,928	101,244	210,172	93,973	—	(18,611)	75,362
—	—	151,482	39,756	191,238	130,684	—	(7,308)	123,376
—	—	115,414	—	115,414	99,568	1,244	19,325	120,137
—	—	84,108	—	84,108	72,561	—	2,481	75,042
—	—	70,310	—	70,310	60,656	—	2,186	62,842
—	—	75,062	81,379	156,441	64,756	—	(14,959)	49,797
—	—	44,186	—	44,186	38,120	888	2,072	41,080
—	—	10,277	64,302	74,579	8,866	—	(11,820)	(2,954)
—	—	187,963	—	187,963	162,157	820	46,851	209,828
—	—	77,690	6,537	84,227	67,024	—	(1,202)	65,822
—	—	134,340	—	134,340	115,896	—	9,125	125,021
—	—	397,117	—	397,117	342,595	—	91,691	434,286
—	—	191,838	—	191,838	165,500	—	10,748	176,248
—	—	235,520	—	235,520	203,184	691	25,235	229,110
—	—	35,826	14,114	49,940	30,907	—	(2,594)	28,313
—	—	45,934	—	45,934	39,627	—	847	40,474
—	—	51,395	82,515	133,910	44,339	—	(15,168)	29,171

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
Public Employee's Retirement System

Schedules of Pension Amounts by Employer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Hope Township	51530	Warren	\$ 1,045,189	1,066,515	—	33,537	36,745	70,282
Hope Twp Bd Of Ed	51533	Warren	858,427	814,262	—	25,605	—	25,605
Independence Twp	21550	Warren	1,623,079	1,527,824	—	48,043	—	48,043
Knowlton Township	51670	Warren	1,061,372	1,092,088	—	34,341	45,126	79,467
Knowlton Twp Bd Of Ed	51673	Warren	829,105	838,586	—	26,370	22,736	49,106
Liberty Township	51770	Warren	829,308	750,876	—	23,612	—	23,612
Lopatcong Township	23480	Warren	2,776,627	2,625,998	—	82,575	—	82,575
Lopatcong Township Bd Of Ed	23483	Warren	2,304,129	2,660,383	—	83,657	347,657	431,314
Mansfield Township (Warren)	52000	Warren	2,227,501	2,028,968	—	63,802	—	63,802
Mansfield Twp Bd Ed (Warren)	52003	Warren	1,486,818	1,448,880	—	45,561	—	45,561
North Warren Reg High School	57510	Warren	2,759,303	2,573,694	—	80,931	—	80,931
Oxford Township	52530	Warren	966,913	770,226	—	24,220	—	24,220
Oxford Twp Bd Of Ed	52533	Warren	1,219,396	1,469,797	—	46,218	237,332	283,550
Phillipsburg Housing Authority	30390	Warren	3,886,801	3,709,206	—	116,637	—	116,637
Phillipsburg Town	20740	Warren	8,782,038	8,391,243	—	263,866	—	263,866
Phillipsburg Town Bd Of Ed	20743	Warren	18,524,291	18,298,591	—	575,406	130,707	706,113
Pohatcong Township	52750	Warren	2,372,918	1,903,943	—	59,870	—	59,870
Pohatcong Twp Boe	52753	Warren	1,179,674	1,102,262	—	34,661	—	34,661
Ridge And Valley Charter School	42900	Warren	467,629	553,130	—	17,393	81,939	99,332
Warren Co Bd Of Chosen Frhldr	10110	Warren	78,987,633	75,837,965	—	2,384,753	—	2,384,753
Warren Co Mosq Exterm Comm	10112	Warren	1,020,128	756,826	—	23,799	—	23,799
Warren Co Municipal Util Auth	33010	Warren	759,427	774,654	—	24,359	26,467	50,826
Warren Co Pollution Control	34610	Warren	1,483,191	1,424,556	—	44,796	—	44,796
Warren Co Soil Conservatn Dist	32380	Warren	369,897	371,736	—	11,689	8,082	19,771
Warren Co Sp Services Sch Dist	34800	Warren	2,804,097	2,680,959	—	84,304	—	84,304
Warren Co Vocational School	10113	Warren	1,708,686	1,473,022	—	46,320	—	46,320
Warren County Community College	33090	Warren	5,110,788	4,795,048	—	150,782	—	150,782
Warren Hills Reg Schools	57310	Warren	6,951,372	7,319,891	—	230,177	439,848	670,025
Washington Boro Bd Of Ed	20723	Warren	1,645,147	1,763,497	—	55,454	130,944	186,398
Washington Borough	20720	Warren	2,160,943	1,811,781	—	56,972	—	56,972
Washington Twp (Warren)	53580	Warren	2,899,241	3,208,516	—	100,893	317,599	418,492
Washington Twp Bd Ed (Warren)	53583	Warren	2,861,422	2,581,098	—	81,164	—	81,164
White Township	53740	Warren	1,054,498	1,147,617	—	36,087	98,814	134,901
White Township Bd Of Ed	53743	Warren	789,383	878,512	—	27,625	90,718	118,343
Total Local Group:			\$ 19,111,986,911	18,722,735,003	—	588,743,291	363,451,384	952,194,675
Total			\$ 38,410,610,030	38,849,838,953	—	1,032,618,058	420,087,480	1,452,705,538

See accompanying notes to schedules of employer allocations and schedules of pension amounts by employer.

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
—	—	63,559	—	63,559	54,832	—	6,755	61,587
—	—	48,526	23,006	71,532	41,863	—	(4,229)	37,634
—	—	91,050	53,632	144,682	78,549	—	(9,859)	68,690
—	—	65,082	—	65,082	56,147	2,028	8,295	66,470
—	—	49,975	—	49,975	43,114	—	4,180	47,294
—	—	44,748	53,067	97,815	38,604	—	(9,755)	28,849
—	—	156,495	81,122	237,617	135,009	—	(14,912)	120,097
—	—	158,544	—	158,544	136,777	2,776	63,907	203,460
—	—	120,915	132,072	252,987	104,314	—	(24,278)	80,036
—	—	86,345	6,602	92,947	74,491	—	(1,214)	73,277
—	—	153,378	111,588	264,966	132,320	—	(20,513)	111,807
—	—	45,901	152,619	198,520	39,599	—	(28,055)	11,544
—	—	87,592	—	87,592	75,566	—	43,627	119,193
—	—	221,049	84,877	305,926	190,700	—	(15,602)	175,098
—	—	500,073	182,746	682,819	431,415	9,047	(33,593)	406,869
—	—	1,090,497	—	1,090,497	940,778	43,468	24,027	1,008,273
—	—	113,465	362,716	476,181	97,887	—	(66,676)	31,211
—	—	65,689	46,033	111,722	56,670	—	(8,462)	48,208
—	—	32,964	—	32,964	28,438	—	15,062	43,500
—	—	4,519,531	1,328,721	5,848,252	3,899,024	120,772	(244,250)	3,775,546
—	—	45,103	209,126	254,229	38,910	—	(38,442)	468
—	—	46,165	—	46,165	39,827	—	4,865	44,692
—	—	84,896	24,513	109,409	73,240	856	(4,506)	69,590
—	—	22,153	—	22,153	19,112	—	1,486	20,598
—	—	159,771	56,934	216,705	137,835	—	(10,466)	127,369
—	—	87,784	173,201	260,985	75,732	781	(31,839)	44,674
—	—	285,759	182,501	468,260	246,526	—	(33,548)	212,978
—	—	436,226	—	436,226	376,334	1,429	80,854	458,617
—	—	105,095	—	105,095	90,666	2,968	24,070	117,704
—	—	107,972	263,127	371,099	93,148	874	(48,369)	45,653
—	—	191,210	—	191,210	164,958	—	58,382	223,340
—	—	153,819	191,466	345,285	132,701	671	(35,196)	98,176
—	—	68,392	—	68,392	59,002	—	18,164	77,166
—	—	52,355	—	52,355	45,167	436	16,676	62,279
—	—	1,115,773,278	363,451,384	1,479,224,662	962,583,857	5,948,551	—	968,532,408
—	—	1,726,631,532	420,087,480	2,146,719,012	2,129,612,105	5,948,551	—	2,135,560,656

**STATE OF NEW JERSEY
PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

Notes to Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

June 30, 2014 and 2013

(1) Plan Description

The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about PERS, please refer to Division's Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions/annrprts.shtml.

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS.

The following represents the membership tiers for PERS:

Tier	Definition
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 before age 62 with 25 or more years of service credit and tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

(2) Basis of Presentation

The schedules of employer allocations and the schedules of pension amounts by employer (collectively, the Schedules) present amounts that are considered elements of the financial statements of PERS or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of PERS or the participating employers. The amounts presented in the Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of PERS to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

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(3) Allocation Methodology and Reconciliation to Financial Statements

Although the Division administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense excluding that attributable to employer-paid member contributions are determined separately for each individual employer of the State and local groups of the plan.

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer allocations are applied to amounts presented in the schedules of pension amounts by employer. The allocation percentages for each group as of June 30, 2014 and 2013 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal years ended June 30, 2014 and 2013, respectively.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in PERS to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions. The employer allocation percentages presented in the schedule of employer allocations and applied to amounts presented in the schedule of pension amounts by employer are based on the ratio of the contributions as an individual employer to total contributions to the PERS during the years ended June 30, 2014 and 2013. Employer allocation percentages have been rounded for presentation purposes, therefore amounts presented in the schedule of pension amounts by employer may result in immaterial differences.

Changes to Fiduciary Net Position

Based upon updated actuarial information, the Division has adjusted certain information as previously reported in the schedule of changes in net pension liability (asset) and related ratios – defined benefit plans as contained in the Division's 2014 CAFR related to adjustments to the local employers' contributions for the 2013 billings as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
July 1, 2013 plan fiduciary net position	\$ 8,216,653,950	18,245,501,862	26,462,155,812
Adjustment for local employers' contributions for 2013 billings	—	(85,193,611)	(85,193,611)
Adjusted July 1, 2013 plan fiduciary net position	<u>\$ 8,216,653,950</u>	<u>18,160,308,251</u>	<u>26,376,962,201</u>

Employer Contributions

The current year employer contributions for the State and local employers used in the schedule of employer allocations is a component of the PERS pension trust fund financial statements contained in the Division's CAFR. A reconciliation of total contributions presented in the schedule of employer allocations and additions

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from State and local employer contributions for PERS pursuant to its statements of changes in fiduciary net position for the years ended June 30, 2014 and 2013 is as follows:

	2014		
	<u>State</u>	<u>Local</u>	<u>Total</u>
Contributions per schedule of employer allocations	\$ 171,563,930	824,385,577	995,949,507
Reconciling items:			
Adjustment of 2013 billings (a)	—	(85,193,611)	(85,193,611)
Employer specific contributions/expenses (b)	—	6,389,469	6,389,469
Reclassification of administrative loan revenue (c)	256,069	308,283	564,352
Timing differences for 2014 billings (d)	—	(20,717)	(20,717)
Total contributions per audited financial statements	<u>\$ 171,819,999</u>	<u>745,869,001</u>	<u>917,689,000</u>

	2013		
	<u>State</u>	<u>Local</u>	<u>Total</u>
Contributions per schedule of employer allocations	\$ 302,303,217	753,479,575	1,055,782,792
Reconciling items:			
Adjustment of 2013 billings (a)	—	85,193,611	85,193,611
Employer specific contributions/expenses (b)	—	1,437,500	1,437,500
Reclassification of administrative loan revenue (c)	272,219	318,821	591,040
Timing differences for 2014 billings (d)	—	(1,128,236)	(1,128,236)
State Early Retirement Incentive revenue (e)	42,569,570	—	42,569,570
Total contributions per audited financial statements	<u>\$ 345,145,006</u>	<u>839,301,271</u>	<u>1,184,446,277</u>

- (a) In 2014, the Division adjusted the local employers' contributions for the 2013 billings, which resulted in an adjustment in the 2014 audited financial statements of \$85,193,611 to reflect the actual amounts billed to employers in December 2013.
- (b) Certain local employers made specific contributions to PERS of \$6,389,469 and \$1,437,500 in 2014 and 2013, respectively, related to transfers of members from another pension plan into PERS, or for retroactive adjustments.
- (c) In 2014 and 2013, the Division included certain administrative fees associated with member loans of \$564,352 and \$591,040, respectively, as part of total employer contributions in the respective audited financial statements.

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- (d) In 2014 and 2013, timing differences arose for the local employer billings, which were finalized upon the issuance of the respective audited financial statements of PERS. Differences between the bills calculated as of the actuarial valuation and the final billings totaled \$20,717 and \$1,128,236 in 2014 and 2013, respectively.
- (e) Contribution revenue related to State early retirement incentives recorded in the Division's financial statements for the fiscal year ended June 30, 2013.

(4) Contributions

The contribution policy for PERS is set by N.J.S.A. 15A and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For Fiscal year 2014 and 2013, the State's pension contribution was less than the actuarial determined amount.

The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets.

(5) Collective Net Pension Liability and Actuarial Information

Components of Net Pension Liability

The components of the net pension liability of the participating employers for PERS as of June 30, 2014 and 2013 are as follows:

	2014		
	State	Local	Total
Total pension liability	\$ 28,777,950,141	39,071,470,586	67,849,420,727
Plan fiduciary net position	8,650,846,191	20,348,735,583	28,999,581,774
Net pension liability	<u>\$ 20,127,103,950</u>	<u>18,722,735,003</u>	<u>38,849,838,953</u>
Plan fiduciary net position as a percentage of the total pension liability	30.06%	52.08%	42.74%

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	2013		
	State	Local	Total
Total pension liability	\$ 27,515,277,069	37,272,295,162	64,787,572,231
Plan fiduciary net position (as adjusted see note 3)	8,216,653,950	18,160,308,251	26,376,962,201
Net pension liability	\$ 19,298,623,119	19,111,986,911	38,410,610,030
Plan fiduciary net position as a percentage of the total pension liability	29.86%	48.72%	40.71%

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	3.01%
Salary increases:	
2012-2021	2.15 - 4.40% based on age
Thereafter	3.15 - 5.40% based on age
Investment rate of return	7.90%

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA.

The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011.

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Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.80%
Core Bonds	1.00%	2.49%
Intermediate-Term Bonds	11.20%	2.26%
Mortgages	2.50%	2.17%
High Yield Bonds	5.50%	4.82%
Inflation-Indexed Bonds	2.50%	3.51%
Broad US Equities	25.90%	8.22%
Developed Foreign Equities	12.70%	8.12%
Emerging Market Equities	6.50%	9.91%
Private Equity	8.25%	13.02%
Hedge Funds / Absolute Return	12.25%	4.92%
Real Estate (Property)	3.20%	5.80%
Commodities	2.50%	5.35%

Discount Rate

The discount rate used to measure the total pension liability was 5.39% and 5.55% as of June 30, 2014 and 2013, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 4.29% and 4.63% as of June 30, 2014 and 2013, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability of the participating employers as of June 30, 2014 and 2013, respectively, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

2014				
		At 1% decrease (4.39%)	At current discount rate (5.39%)	At 1% increase (6.39%)
State	\$	23,772,450,916	20,127,103,950	17,069,920,644
Local		23,553,838,159	18,722,735,003	14,665,837,859
Total	\$	47,326,289,075	38,849,838,953	31,735,758,503

2013				
		At 1% decrease (4.55%)	At current discount rate (5.55%)	At 1% increase (6.55%)
State	\$	22,822,255,839	19,298,623,119	16,351,193,705
Local		23,791,905,551	19,111,986,911	15,190,834,283
Total	\$	46,614,161,390	38,410,610,030	31,542,027,988

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(6) Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2014:

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred Outflows of Resources:						
State:						
Changes of assumptions	2014	6.44 years	\$ —	525,469,393	81,594,626	443,874,767
Local:						
Changes of assumptions	2014	6.44 years	\$ —	696,968,161	108,224,870	588,743,291
Total			<u>—</u>	<u>1,222,437,554</u>	<u>189,819,496</u>	<u>1,032,618,058</u>
Deferred Inflows of Resources:						
State:						
Difference between projected and actual earnings on pension plan investments	2014	5 years	\$ —	763,572,817	152,714,563	610,858,254
Local:						
Difference between projected and actual earnings on pension plan investments	2014	5 years	\$ —	1,394,716,598	278,943,320	1,115,773,278
Total			<u>—</u>	<u>2,158,289,415</u>	<u>431,657,883</u>	<u>1,726,631,532</u>

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Amounts reported as deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) related to pensions will be recognized in pension expense as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Year ending June 30:			
2015	\$ (71,119,937)	(170,718,450)	(241,838,387)
2016	(71,119,937)	(170,718,450)	(241,838,387)
2017	(71,119,937)	(170,718,450)	(241,838,387)
2018	(71,119,937)	(170,718,450)	(241,838,387)
2019	81,594,626	108,224,870	189,819,496
Thereafter	<u>35,901,635</u>	<u>47,618,943</u>	<u>83,520,578</u>
Total	<u>\$ (166,983,487)</u>	<u>(527,029,987)</u>	<u>(694,013,474)</u>

(7) Pension Expense

The components of allocable pension expense, which exclude amounts attributable to employer paid member contributions and pension expense related to specific liabilities of individual employers, for State and local employers for the year ending June 30, 2014 are as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Service cost (a)	\$ 632,499,148	875,994,297	1,508,493,445
Interest on total pension liability (a)	1,523,365,320	2,066,842,291	3,590,207,611
Member contributions	(318,083,247)	(479,734,978)	(797,818,225)
Administrative expense (b)	6,581,063	14,610,604	21,191,667
Expected investment return net of investment expenses	(606,214,099)	(1,338,461,356)	(1,944,675,455)
Pension expense related to specific liabilities of individual employers	—	(5,948,551)	(5,948,551)
Recognition of deferred inflows/outflows of resources:			
Amortization of assumption changes or inputs	81,594,626	108,224,870	189,819,496
Amortization of projected versus actual investment earnings on pension plan investments	<u>(152,714,563)</u>	<u>(278,943,320)</u>	<u>(431,657,883)</u>
Pension expense	<u>\$ 1,167,028,248</u>	<u>962,583,857</u>	<u>2,129,612,105</u>

- (a) The service cost and interest cost components have been revised from the amounts previously reported for the fiscal year ending June 30, 2014 GASB Statement No. 67 actuary's report to reallocate interest accrued on the service cost of \$83,721,386 to the total interest on total pension liability component.
- (b) Adjusted for total administrative fees associated with member loans of \$564,352.