

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2017

Employer	Employer I.D.	June 30, 2016		June 30, 2017				June 30, 2017			
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Expected and Actual Experiences	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
FRANKLIN TWP BD OF ED	0110-00	\$273,858,667	\$12,828,744	\$8,090,060	\$0	\$0	(\$3,938,612)	\$217,601	(\$5,999,727)	\$255,146,733	
BERKELEY TWP BD OF ED	0111-00	\$94,227,716	\$3,754,981	\$2,764,944	\$0	\$0	(\$11,485,657)	\$74,469	(\$2,022,379)	\$87,314,074	
HAMMONTON TOWN BD OF ED	0112-00	\$123,013,047	\$5,131,237	\$3,616,191	\$0	\$0	(\$15,430,462)	\$97,051	(\$2,635,651)	\$113,791,413	
SOUTH BRUNSWICK TWP BD OF ED	0113-00	\$303,831,804	\$13,327,133	\$8,949,884	\$0	\$0	(\$37,411,061)	\$240,853	(\$6,540,930)	\$282,397,683	
HAWTHORNE BOROUGH BD OF ED	0114-00	\$43,812,943	\$1,018,337	\$1,265,036	\$0	\$0	(\$5,112,996)	\$34,191	(\$928,546)	\$40,088,965	
HAWTHORNE BOROUGH BOE PARAPROFESSIONAL	0114-01	\$42,549,588	\$2,672,374	\$1,276,210	\$0	\$0	(\$5,641,871)	\$34,085	(\$925,668)	\$39,964,718	
MENDHAM BOROUGH BD OF ED	0115-00	\$23,893,580	\$915,717	\$700,101	\$0	\$0	(\$2,957,943)	\$18,814	(\$510,941)	\$22,059,328	
WEST DEPTFOD TWP BD OF ED	0117-00	\$128,820,087	\$4,404,413	\$3,759,392	\$0	\$0	(\$15,519,994)	\$101,334	(\$2,751,967)	\$118,813,265	
BELVIDERE TOWN BD OF ED	0120-00	\$35,858,491	\$1,417,168	\$1,051,917	\$0	\$0	(\$4,518,861)	\$28,206	(\$765,993)	\$33,070,928	
MOUNT OLIVE TWP BD OF ED	0123-00	\$195,903,168	\$7,347,823	\$5,735,411	\$0	\$0	(\$23,608,197)	\$154,656	(\$4,200,053)	\$181,332,808	
PARAMUS BD OF ED	0124-00	\$169,018,581	\$6,716,469	\$4,959,015	\$0	\$0	(\$20,601,506)	\$133,561	(\$3,627,164)	\$156,598,956	
SOMERS POINT CITY BD OF ED	0126-00	\$49,173,103	\$1,813,242	\$1,438,782	\$0	\$0	(\$6,020,757)	\$38,714	(\$1,051,368)	\$45,391,716	
MIDDLETOWN TOWNSHIP BD OF ED	0127-00	\$392,039,612	\$14,401,144	\$11,469,066	\$0	\$0	(\$47,115,916)	\$309,344	(\$8,400,955)	\$362,702,295	
NEWTON TOWN BD OF ED	0129-00	\$76,260,442	\$2,758,832	\$2,229,781	\$0	\$0	(\$9,133,798)	\$60,164	(\$1,633,892)	\$70,541,529	
JAMESBURG BOROUGH BD OF ED	0130-00	\$18,275,666	\$732,268	\$536,374	\$0	\$0	(\$2,210,223)	\$14,461	(\$392,733)	\$16,955,813	
PLEASANTVILLE CITY BD OF ED	0145-00	\$161,477,730	\$7,367,013	\$4,764,608	\$0	\$0	(\$19,888,265)	\$128,246	(\$3,482,808)	\$150,366,524	
WALL TOWNSHIP BD OF ED	0146-00	\$188,046,247	\$7,881,191	\$5,529,001	\$0	\$0	(\$23,561,047)	\$148,414	(\$4,030,517)	\$174,013,289	
DEERFIELD TWP BD OF ED	0147-00	\$17,402,311	\$589,988	\$507,729	\$0	\$0	(\$2,139,571)	\$13,649	(\$370,673)	\$16,003,433	
AVALON BOROUGH BD OF ED	0148-00	\$9,129,250	\$230,367	\$264,104	\$0	\$0	(\$1,059,101)	\$7,145	(\$194,046)	\$8,377,719	
FLEMINGTON-RARITAN BORO BD OF ED	0149-00	\$121,565,111	\$5,147,934	\$3,575,780	\$0	\$0	(\$15,187,176)	\$96,026	(\$2,607,820)	\$112,589,855	
PATERSON CITY BD OF ED	0151-00	\$1,040,696,640	\$42,338,713	\$30,561,839	\$0	\$0	(\$126,928,215)	\$823,154	(\$22,354,633)	\$965,137,498	
HOLLAND TOWNSHIP BD OF ED	0152-00	\$29,146,100	\$1,109,212	\$853,749	\$0	\$0	(\$3,491,998)	\$23,040	(\$625,711)	\$27,014,392	
WINSLOW TOWNSHIP BD OF ED	0153-00	\$241,252,867	\$7,932,517	\$7,031,647	\$0	\$0	(\$29,078,368)	\$189,496	(\$5,146,206)	\$222,181,953	
MIDDLE TOWNSHIP BD OF ED	0154-00	\$127,785,970	\$4,118,499	\$3,722,087	\$0	\$0	(\$15,185,333)	\$100,481	(\$2,728,797)	\$117,812,907	
MIDDLE TOWNSHIP BD OF ED	0154-01	\$479,254	\$0	\$13,521	\$0	\$0	(\$45,883)	\$373	(\$10,125)	\$437,140	
HALEDON BOROUGH BD OF ED	0155-00	\$33,740,950	\$1,768,626	\$1,002,084	\$0	\$0	(\$4,322,932)	\$26,854	(\$729,289)	\$31,486,293	
LITTLE FERRY BOROUGH BD OF ED	0156-00	\$31,565,717	\$1,364,407	\$929,229	\$0	\$0	(\$3,807,234)	\$25,072	(\$680,881)	\$29,396,310	
MANSFIELD TOWNSHIP BD OF ED	0157-00	\$27,405,980	\$1,119,360	\$805,005	\$0	\$0	(\$3,528,778)	\$21,526	(\$584,578)	\$25,238,515	
PASSAIC COUNTY REGIONAL HS BD OF ED	0158-00	\$34,960,825	\$1,399,523	\$1,026,054	\$0	\$0	(\$4,303,671)	\$27,600	(\$749,544)	\$32,360,787	
PASSAIC COUNTY REGIONAL HIGH SCHOOL BD OF ED NON TEACHERS	0158-01	\$12,377,908	\$368,316	\$359,630	\$0	\$0	(\$1,324,776)	\$9,829	(\$266,920)	\$11,523,987	
HOWELL TOWNSHIP BD OF ED	0159-00	\$302,581,168	\$11,025,387	\$8,849,433	\$0	\$0	(\$36,321,511)	\$238,715	(\$6,482,854)	\$279,890,338	
DELANCO TOWNSHIP BD OF ED	0163-00	\$17,942,349	\$608,468	\$523,463	\$0	\$0	(\$2,119,884)	\$14,145	(\$384,130)	\$16,584,411	
EVEESHAM TWP BD OF ED	0165-00	\$219,473,301	\$8,438,908	\$6,431,298	\$0	\$0	(\$26,430,747)	\$173,457	(\$4,710,611)	\$203,375,606	
LOWER CAMDEN COUNTY REG HS	0168-00	\$22,244,695	\$0	\$627,607	\$0	\$0	(\$2,252,390)	\$17,203	(\$467,179)	\$20,169,936	
RANCOCAS VALLEY REGIONAL HS	0169-00	\$69,241,608	\$2,738,295	\$2,031,225	\$0	\$0	(\$8,585,164)	\$54,583	(\$1,482,334)	\$63,998,213	
MOUNT HOLLY TOWNSHIP BD OF ED	0170-00	\$54,975,583	\$1,797,478	\$1,602,068	\$0	\$0	(\$6,676,316)	\$43,131	(\$1,171,323)	\$50,570,621	
FRANKLIN BOROUGH BD OF ED	0173-00	\$24,719,942	\$844,580	\$721,385	\$0	\$0	(\$2,956,893)	\$19,463	(\$528,558)	\$22,819,919	
FRANKLIN BOROUGH BD OF ED CUSTODIANS	0173-01	\$1,620,578	\$22,285	\$46,356	\$0	\$0	(\$182,973)	\$1,257	(\$34,127)	\$1,473,736	
BARRINGTON BOROUGH BD OF ED	0179-00	\$24,728,976	\$986,693	\$725,673	\$0	\$0	(\$3,048,997)	\$19,516	(\$529,993)	\$22,881,868	
HADDONFIELD BOROUGH BD OF ED	0181-00	\$86,435,423	\$3,267,188	\$2,531,281	\$0	\$0	(\$10,484,288)	\$68,202	(\$1,852,174)	\$79,965,632	
EAST RUTHERFORD BOROUGH BD OF ED	0185-00	\$31,392,678	\$1,276,491	\$921,883	\$0	\$0	(\$3,834,346)	\$24,825	(\$674,188)	\$29,107,343	
MAYWOOD BOROUGH BD OF ED	0186-00	\$27,874,243	\$1,228,818	\$821,262	\$0	\$0	(\$3,448,537)	\$22,088	(\$599,853)	\$25,898,021	
PROSPECT PARK BOROUGH BD OF ED	0189-00	\$25,744,881	\$1,270,438	\$762,365	\$0	\$0	(\$3,256,515)	\$20,457	(\$555,568)	\$23,986,058	
METUCHEN BORO BD OF ED	0190-00	\$79,926,751	\$3,088,635	\$2,342,566	\$0	\$0	(\$9,665,599)	\$63,148	(\$1,714,937)	\$74,040,564	
STAFFORD TOWNSHIP BD OF ED	0191-00	\$102,932,448	\$4,340,017	\$3,027,073	\$0	\$0	(\$12,522,549)	\$81,573	(\$2,215,301)	\$95,643,261	
WANAQUE BOROUGH BD OF ED	0192-00	\$34,272,596	\$1,592,847	\$1,012,087	\$0	\$0	(\$4,240,031)	\$27,229	(\$739,457)	\$31,925,271	
BRICK TWP BD OF ED	0193-00	\$15,916,068	\$12,512,501	\$12,512,501	\$0	\$0	(\$51,820,984)	\$337,135	(\$9,155,672)	\$395,286,390	
AUDUBON BOROUGH BD OF ED	0196-00	\$68,287,716	\$2,483,848	\$1,997,012	\$0	\$0	(\$8,069,702)	\$53,977	(\$1,465,861)	\$63,286,990	
NEWARK PUBLIC SCHOOLS	0197-00	\$135,913,491	\$10,468,884	\$4,131,167	\$0	\$0	(\$18,605,948)	\$110,047	(\$2,988,587)	\$129,029,054	
NEWARK CITY BD OF ED	0197-03	\$1,782,776,155	\$52,040,275	\$51,775,054	\$0	\$0	(\$211,591,862)	\$1,397,411	(\$37,949,912)	\$1,638,447,121	
RIVERSIDE TOWNSHIP BOD OF ED	0198-00	\$54,951,050	\$2,099,998	\$1,609,874	\$0	\$0	(\$6,581,352)	\$43,449	(\$1,179,950)	\$50,943,069	
ATLANTIC HIGHLANDS BOROUGH BD	0199-00	\$15,531,486	\$592,088	\$455,018	\$0	\$0	(\$1,993,022)	\$12,168	(\$330,460)	\$14,267,278	
WEST LONG BRANCH BOROUGH BD OF ED	0202-00	\$25,205,023	\$991,924	\$739,232	\$0	\$0	(\$3,033,949)	\$19,941	(\$541,545)	\$23,380,626	
WAYNE TOWNSHIP BD OF ED	0203-00	\$322,837,907	\$13,610,363	\$9,494,168	\$0	\$0	(\$39,554,096)	\$255,612	(\$6,941,739)	\$299,702,215	
LEONIA BOROUGH BD OF ED	0223-00	\$64,509,007	\$3,029,518	\$1,905,870	\$0	\$0	(\$7,984,060)	\$51,275	(\$1,392,486)	\$60,119,124	
GLASSBORO BOROUGH BD OF ED	0224-00	\$110,137,551	\$3,765,830	\$3,214,084	\$0	\$0	(\$12,959,812)	\$86,896	(\$2,359,865)	\$101,884,684	
MARGATE CITY BS OF ED	0225-00	\$30,025,335	\$1,016,166	\$875,930	\$0	\$0	(\$3,572,810)	\$23,647	(\$642,195)	\$27,276,073	
RUNNEMEDE BOROUGH BD OF ED	0226-00	\$42,969,433	\$1,569,309	\$1,256,855	\$0	\$0	(\$5,317,681)	\$33,770	(\$917,095)	\$39,594,591	
TEWKSBURY TOWNSHIP BD OF ED	0227-00	\$29,199,802	\$1,147,262	\$856,341	\$0	\$0	(\$3,513,017)	\$23,101	(\$627,372)	\$27,086,117	
OAKLYN BOROUGH BD OF ED	0228-00	\$20,151,654	\$551,897	\$584,216	\$0	\$0	(\$2,390,422)	\$15,766	(\$428,515)	\$18,484,960	
HOLMDEL TOWNSHIP BD OF ED	0229-00	\$124,961,251	\$4,919,251	\$3,664,986	\$0	\$0	(\$14,988,788)	\$98,909	(\$2,686,100)	\$115,969,509	
HO HO KUS BOROUGH BD OF ED	0230-00	\$19,852,258	\$839,562	\$583,876	\$0	\$0	(\$2,359,318)	\$15,781	(\$428,582)	\$18,503,577	
VINELAND CITY BD OF ED	0231-00	\$550,798,384	\$19,690,683	\$16,098,641	\$0	\$0	(\$67,463,906)	\$433,092	(\$11,761,616)	\$507,795,278	
LINCOLN PARK BOROUGH BD OF ED	0232-00	\$35,950,513	\$1,367,556	\$1,053,078	\$0	\$0	(\$4,408,035)	\$28,335	(\$769,491)	\$33,221,956	
MERCHANTVILLE BOROUGH BD OF ED	0233-00	\$14,256,829	\$484,284	\$14,959,299	\$0	\$0	(\$1,676,497)	\$11,247	(\$305,425)	\$13,186,397	
NORTH CALDWELL TOWNSHIP BD OF ED	0234-00	\$25,023,202	\$1,213,651	\$740,417	\$0	\$0	(\$3,228,257)	\$19,813	(\$538,074)	\$23,230,752	
WEST NEW YORK TOWN BD OF ED	0235-00	\$253,969,978	\$12,235,834	\$7,512,259	\$0	\$0	(\$32,103,668)	\$201,573	(\$5,474,178)	\$236,341,798	
UNION CITY BD OF ED	0236-00	\$399,039,646	\$17,397,412	\$11,751,471	\$0	\$0	(\$49,331,037)	\$316,071	(\$8,583,649)	\$370,589,914	
MIDLAND PARK BOROUGH BD OF ED	0237-00	\$46,476,017	\$1,366,587	\$1,366,587	\$0	\$0	(\$5,687,114)	\$36,798	(\$999,335)	\$43,145,237	
OCEAN CITY BD OF ED	0238-00	\$116,122,206	\$3,427,171	\$3,373,453	\$0	\$0	(\$13,770,025)	\$91,064	(\$2,473,039)	\$106,770,830	
RAHWAY CITY BD OF ED	0239-00	\$137,742,100	\$5,729,083	\$4,048,510	\$0	\$0	(\$16,621,938)	\$109,205	(\$2,965,707)	\$128,041,253	
RAHWAY CITY BD OF ED TEACHERS	0239-01	\$1,183,032	\$0	\$33,383	\$0	\$0	(\$135,806)	\$902	(\$24,483)	\$1,057,288	
JEFFERSON TOWNSHIP BD OF ED	0240-00	\$146,513,564	\$5,601,427	\$4,292,365	\$0	\$0	(\$17,436,905)	\$115,940	(\$3,148,608)	\$135,937,783	
SCOTCH PLAINS FANWOOD BD OF ED	0241-00	\$194,633,996	\$8,269,076	\$5,725,771	\$0	\$0	(\$24,143,890)	\$153,911	(\$4,179,815)	\$180,459,049	

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2017

Employer	Employer I.D.	June 30, 2016		Differences between Expected and Actual Experiences			June 30, 2017			
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
WASHINGTON TOWNSHIP BD OF ED	0242-00	\$411,085,077	\$13,623,063	\$11,984,134	\$0	\$0	(\$47,917,818)	\$324,345	(\$8,808,334)	\$380,290,467
BLOOMINGDALE BOROUGH BD OF ED	0243-00	\$25,215,781	\$859,034	\$735,778	\$0	\$0	(\$2,994,972)	\$19,869	(\$59,583)	\$23,295,907
WEEHAWKEN TOWNSHIP BD OF ED	0244-00	\$48,476,668	\$2,054,168	\$1,425,818	\$0	\$0	(\$5,612,158)	\$38,664	(\$1,050,012)	\$45,333,148
RIVERTON BOROUGH BD OF ED	0252-00	\$13,077,541	\$488,285	\$382,805	\$0	\$0	(\$1,572,851)	\$10,325	(\$280,394)	\$12,105,711
MOORESTOWN TOWNSHIP BD OF ED	0264-00	\$155,184,913	\$6,769,930	\$4,570,118	\$0	\$0	(\$18,864,081)	\$123,190	(\$3,345,504)	\$144,438,566
MOORESTOWN TOWNSHIP BD OF ED	0264-01	\$5,620,807	\$0	\$158,619	\$0	\$0	(\$681,984)	\$4,253	(\$115,491)	\$4,986,204
PEMBERTON TOWNSHIP BD OF ED	0265-00	\$327,632,018	\$10,911,705	\$9,552,929	\$0	\$0	(\$38,603,109)	\$258,203	(\$7,012,093)	\$302,739,653
WALLINGTON BOROUGH BD OF ED	0266-00	\$39,407,417	\$1,577,311	\$1,156,536	\$0	\$0	(\$4,804,035)	\$31,150	(\$845,937)	\$36,522,442
MAPLE SHADE TOWNSHIP BD OF ED	0267-00	\$92,466,837	\$3,479,143	\$2,707,470	\$0	\$0	(\$11,244,060)	\$72,924	(\$1,980,406)	\$85,501,908
LINDENWOLD BOROUGH BD OF ED	0268-00	\$102,856,747	\$4,307,939	\$3,024,155	\$0	\$0	(\$12,908,190)	\$81,159	(\$2,204,056)	\$95,157,754
CHERRY HILL TOWNSHIP BD OF ED	0269-00	\$473,172,376	\$17,411,033	\$13,843,417	\$0	\$0	(\$56,831,068)	\$373,418	(\$10,141,029)	\$437,828,147
NETCONG BOROUGH BD OF ED	0270-00	\$11,866,799	\$411,722	\$346,479	\$0	\$0	(\$1,424,365)	\$9,344	(\$253,769)	\$10,956,210
MANTUA TOWNSHIP BD OF ED	0271-00	\$59,375,138	\$2,450,752	\$1,744,639	\$0	\$0	(\$7,223,647)	\$47,009	(\$1,276,633)	\$55,117,258
BERLIN BOROUGH BD OF ED	0272-00	\$34,008,139	\$1,241,705	\$994,737	\$0	\$0	(\$4,236,891)	\$26,703	(\$725,188)	\$31,309,205
BOUND BROOK BOROUGH BD OF ED	0273-00	\$49,880,702	\$2,739,161	\$1,484,976	\$0	\$0	(\$6,530,422)	\$39,690	(\$1,077,878)	\$46,536,229
PERTH AMBOY CITY BD OF ED	0275-00	\$405,386,960	\$18,803,278	\$11,970,580	\$0	\$0	(\$51,290,644)	\$321,088	(\$8,719,876)	\$376,471,386
HAMBURG BOROUGH BD OF ED	0285-00	\$14,513,410	\$492,168	\$423,419	\$0	\$0	(\$1,697,017)	\$11,456	(\$311,121)	\$13,432,315
OAKLAND BOROUGH BD OF ED	0289-00	\$66,896,095	\$2,521,415	\$1,958,860	\$0	\$0	(\$8,099,212)	\$52,791	(\$1,433,650)	\$61,896,299
HIGHLAND PARK BOROUGH BD OF ED	0291-00	\$64,855,177	\$2,810,178	\$1,909,496	\$0	\$0	(\$8,151,598)	\$51,244	(\$1,391,646)	\$60,082,851
HIGHLAND PARK BOROUGH BD OF ED	0291-01	\$215,169	\$0	\$6,070	\$0	\$0	(\$20,633)	\$167	(\$4,545)	\$196,228
JACKSON TOWNSHIP BD OF ED	0292-00	\$373,341,225	\$14,878,405	\$10,955,051	\$0	\$0	(\$45,501,609)	\$295,061	(\$8,013,054)	\$345,955,079
ELK TWP BD OF ED	0293-00	\$16,662,133	\$570,890	\$486,313	\$0	\$0	(\$2,081,311)	\$13,046	(\$354,306)	\$15,296,774
GLEN ROCK BOROUGH BD OF ED	0295-00	\$79,253,735	\$3,314,862	\$2,329,970	\$0	\$0	(\$9,652,928)	\$62,776	(\$1,704,816)	\$73,603,599
HOPEWELL TOWNSHIP BD OF ED	0297-00	\$24,287,709	\$698,288	\$705,050	\$0	\$0	(\$2,858,231)	\$19,049	(\$517,316)	\$22,334,549
ALPINE BOROUGH BD OF ED	0298-00	\$9,066,688	\$398,606	\$267,095	\$0	\$0	(\$1,097,783)	\$7,204	(\$195,631)	\$8,446,179
CAMDEN CITY BOARD OF EDUCATION	0299-00	\$765,904,141	\$21,253,310	\$22,211,604	\$0	\$0	(\$89,180,758)	\$600,835	(\$16,317,068)	\$704,472,064
MORRIS PLAINS BOROUGH BD OF ED	0303-00	\$25,108,088	\$1,015,043	\$737,184	\$0	\$0	(\$3,136,382)	\$19,792	(\$537,505)	\$23,206,220
WYCKOFF TOWNSHIP BD OF ED	0304-00	\$73,993,557	\$3,281,868	\$2,180,626	\$0	\$0	(\$9,104,181)	\$58,693	(\$1,593,939)	\$68,816,624
CRESSKILL BOROUGH BD OF ED	0305-00	\$55,460,991	\$2,642,506	\$1,639,698	\$0	\$0	(\$7,111,656)	\$43,909	(\$1,192,455)	\$51,482,937
EAST WINDSOR REG SCHOOL DIST	0306-00	\$206,215,591	\$7,223,585	\$6,022,931	\$0	\$0	(\$24,873,787)	\$162,340	(\$4,408,723)	\$190,341,937
HASBROUCK HEIGHTS BOROUGH BD OF ED	0307-00	\$57,105,712	\$2,565,258	\$1,683,841	\$0	\$0	(\$7,007,505)	\$45,341	(\$1,231,329)	\$53,161,318
NORTH HALEDON BOROUGH BD OF ED	0308-00	\$22,893,167	\$922,628	\$672,082	\$0	\$0	(\$2,893,998)	\$18,015	(\$489,245)	\$21,122,649
DUNELLEN BOROUGH BD OF ED	0310-00	\$36,380,960	\$1,797,405	\$1,077,350	\$0	\$0	(\$4,496,567)	\$28,999	(\$787,527)	\$34,000,620
OGDENSBURG BOROUGH BOARD OF ED	0311-00	\$12,953,273	\$421,685	\$377,414	\$0	\$0	(\$1,537,031)	\$10,191	(\$276,759)	\$11,948,773
WESTVILLE BOROUGH BD OF ED	0312-00	\$18,366,335	\$656,873	\$536,824	\$0	\$0	(\$2,276,052)	\$14,420	(\$391,597)	\$16,906,803
RIVER VALE TOWNSHIP BD OF ED	0313-00	\$44,880,745	\$1,755,565	\$1,316,015	\$0	\$0	(\$5,463,303)	\$35,448	(\$962,660)	\$41,561,810
OCEAN TOWNSHIP BD OF ED	0315-00	\$192,502,404	\$6,834,986	\$5,624,888	\$0	\$0	(\$22,869,891)	\$151,915	(\$4,125,607)	\$178,118,695
EDGEWATER BOROUGH BD OF ED	0316-00	\$18,877,298	\$1,190,596	\$566,356	\$0	\$0	(\$2,566,421)	\$15,074	(\$409,357)	\$17,673,546
MONROE TOWNSHIP BD OF ED	0317-00	\$193,694,204	\$8,519,008	\$5,706,403	\$0	\$0	(\$24,383,399)	\$153,120	(\$4,158,319)	\$179,531,017
SOUTH RIVER BOROUGH BD OF ED	0318-00	\$68,739,513	\$2,734,975	\$2,016,938	\$0	\$0	(\$8,445,012)	\$54,267	(\$1,473,735)	\$63,626,946
LONGPORT BOROUGH BD OF ED	0322-00	\$42,114	\$19,462	\$1,737	\$0	\$0	(\$6,877)	\$47	(\$1,279)	\$55,204
BRIDGEWATER RARITAN BD OF ED	0324-00	\$336,577,334	\$14,326,838	\$9,902,328	\$0	\$0	(\$42,005,597)	\$265,968	(\$7,222,967)	\$311,843,904
SPOTSWOOD BOROUGH BD OF ED	0325-00	\$60,725,890	\$2,487,777	\$1,783,825	\$0	\$0	(\$7,465,593)	\$47,997	(\$1,303,481)	\$56,276,415
CLAYTON BOROUGH BD OF ED	0326-00	\$50,260,775	\$2,097,019	\$1,477,512	\$0	\$0	(\$6,276,071)	\$39,678	(\$1,077,534)	\$46,521,379
PENNSVILLE TOWNSHIP BD OF ED	0327-00	\$95,174,868	\$3,344,541	\$2,780,136	\$0	\$0	(\$11,700,058)	\$74,571	(\$2,030,026)	\$87,644,212
LONG BEACH ISLAND BD OF ED	0330-00	\$19,960,615	\$543,914	\$578,559	\$0	\$0	(\$2,235,971)	\$15,724	(\$427,013)	\$18,435,828
UPPER DEERFIELD TOWNSHIP BD OF ED	0332-00	\$46,434,553	\$1,735,555	\$1,359,330	\$0	\$0	(\$5,751,988)	\$36,522	(\$991,851)	\$42,822,121
CLIFFSIDE PARK BOROUGH BD OF ED	0334-00	\$86,643,885	\$3,786,116	\$2,551,818	\$0	\$0	(\$10,603,354)	\$68,726	(\$1,866,422)	\$80,580,769
FLORENCE TOWNSHIP BD OF ED	0335-00	\$69,660,342	\$2,374,784	\$2,032,750	\$0	\$0	(\$8,483,441)	\$54,715	(\$1,485,925)	\$64,153,225
LONG HILL TOWNSHIP BD OF ED	0338-00	\$34,671,805	\$1,264,188	\$1,014,047	\$0	\$0	(\$4,148,799)	\$27,365	(\$743,167)	\$32,085,439
HARRISON TOWNSHIP BD OF ED	0341-00	\$46,480,796	\$2,397,306	\$1,379,406	\$0	\$0	(\$6,150,214)	\$36,798	(\$999,324)	\$43,144,768
VERNON TOWNSHIP BD OF ED	0347-00	\$182,402,145	\$5,532,798	\$5,303,018	\$0	\$0	(\$21,184,243)	\$143,540	(\$3,898,164)	\$168,299,094
CORBIN CITY BD OF ED	0568-00	\$106,558	\$0	\$3,008	\$0	\$0	(\$16,089)	\$78	(\$2,118)	\$91,437
EGG HARBOR TOWNSHIP BD OF ED	0569-00	\$303,957,290	\$13,930,911	\$8,970,885	\$0	\$0	(\$38,864,378)	\$240,267	(\$6,525,001)	\$281,709,974
ESTELL MANOR CITY BD OF ED	0570-00	\$10,158,543	\$271,348	\$294,315	\$0	\$0	(\$1,212,368)	\$7,935	(\$215,507)	\$9,304,266
FOLSOM BOROUGH BD OF ED	0571-00	\$17,011,765	\$762,288	\$501,595	\$0	\$0	(\$2,195,242)	\$13,415	(\$364,328)	\$15,729,493
GALLOWAY TOWNSHIP BD OF ED	0572-00	\$146,726,108	\$5,664,587	\$4,300,221	\$0	\$0	(\$17,713,692)	\$115,945	(\$3,148,761)	\$135,944,404
HAMILTON TOWNSHIP BD OF ED	0573-00	\$116,405,410	\$3,425,755	\$1,452,755	\$0	\$0	(\$14,526,949)	\$92,017	(\$2,498,934)	\$107,888,809
LINWOOD CITY BD OF ED	0574-00	\$41,871,109	\$1,551,540	\$1,225,338	\$0	\$0	(\$5,114,738)	\$32,982	(\$895,692)	\$38,670,539
MULLICA TOWNSHIP BD OF ED	0575-00	\$35,571,966	\$1,224,649	\$1,038,322	\$0	\$0	(\$4,214,665)	\$28,049	(\$761,723)	\$32,886,598
PORT REPUBLIC CITY BD OF ED	0576-00	\$7,872,828	\$195,069	\$227,651	\$0	\$0	(\$899,808)	\$6,170	(\$167,563)	\$7,234,347
WEYMOUTH TOWNSHIP BD OF ED	0577-00	\$9,296,355	\$290,034	\$270,508	\$0	\$0	(\$1,100,365)	\$7,305	(\$198,394)	\$8,565,443
ALLENDALE BOROUGH BD OF ED	0578-00	\$32,525,665	\$1,288,986	\$954,203	\$0	\$0	(\$3,955,599)	\$25,707	(\$698,126)	\$30,140,836
CARLSTADT BOROUGH BD OF ED	0579-00	\$21,351,547	\$839,798	\$626,210	\$0	\$0	(\$2,597,538)	\$16,869	(\$458,118)	\$19,778,768
CLOSTER BOROUGH BD OF ED	0580-00	\$36,566,627	\$1,547,297	\$1,069,567	\$0	\$0	(\$4,337,965)	\$28,896	(\$784,726)	\$33,879,696
DEMAREST BOROUGH BD OF ED	0581-00	\$26,589,057	\$1,216,757	\$784,665	\$0	\$0	(\$3,327,691)	\$21,076	(\$572,371)	\$24,711,493
EMERSON BOROUGH BD OF ED	0582-00	\$40,759,090	\$1,761,218	\$1,199,895	\$0	\$0	(\$5,071,161)	\$32,244	(\$875,659)	\$37,805,627
ENGLEWOOD CLIFFS BORO BOE	0583-00	\$25,191,464	\$1,063,587	\$740,889	\$0	\$0	(\$3,095,742)	\$19,939	(\$541,499)	\$23,378,638
FRANKLIN LAKES BOROUGH BD OF ED	0584-00	\$56,379,897	\$2,708,228	\$1,667,478	\$0	\$0	(\$7,212,667)	\$44,670	(\$1,213,105)	\$52,374,501
HARRINGTON PARK BOROUGH BD OF ED	0585-00	\$22,887,768	\$1,166,561	\$678,831	\$0	\$0	(\$2,980,162)	\$18,148	(\$492,850)	\$21,278,296
HAWORTH BOROUGH BD OF ED	0586-00	\$17,312,910	\$773,360	\$510,371	\$0	\$0	(\$2,119,242)	\$13,747	(\$373,323)	\$16,117,823
MAHWAH TOWNSHIP BD OF ED	0587-00	\$121,493,454	\$4,723,448	\$3,561,710	\$0	\$0	(\$14,902,456)	\$95,838	(\$2,602,711)	\$112,369,283
MONTVALE BOROUGH BD OF ED	0588-00	\$36,786,422	\$1,425,799	\$1,078,305	\$0	\$0	(\$4,497,685)	\$29,027	(\$788,290)	\$34,033,578
MOONACHIE BOROUGH BD OF ED	0589-00	\$13,232,827	\$495,087	\$387,379	\$0	\$0	(\$1,594,784)	\$10,446	(\$283,673)	\$12,247,282
NORTHERN VALLEY REGIONAL HS BD	0590-00	\$105,650,403	\$4,528,302	\$3,109,163	\$0	\$0	(\$13,120,003)	\$83,568	(\$2,269,470)	\$97,981,963

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2017

Employer	Employer I.D.	June 30, 2016		Differences between Expected and Actual Experiences			June 30, 2017			
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
NORTHERN VALLEY REGIONAL HS BD	0590-01	\$21,494,141	\$1,738,732	\$655,699	\$0	\$0	(\$3,039,817)	\$17,394	(\$472,363)	\$20,393,786
NORTHVALE BOROUGH BD OF ED	0591-00	\$19,237,473	\$794,505	\$565,300	\$0	\$0	(\$2,424,081)	\$15,161	(\$411,744)	\$17,776,614
NORWOOD BOROUGH BD OF ED	0592-00	\$21,208,668	\$768,831	\$620,167	\$0	\$0	(\$2,545,506)	\$16,729	(\$454,315)	\$19,614,574
OLD TAPPAN BOROUGH BD OF ED	0593-00	\$25,465,036	\$1,068,637	\$748,735	\$0	\$0	(\$3,075,886)	\$20,195	(\$548,439)	\$23,678,278
PASCACK VALLEY REGIONAL HS	0594-00	\$86,892,454	\$3,282,360	\$2,544,558	\$0	\$0	(\$10,382,227)	\$68,692	(\$1,865,485)	\$80,540,352
ROCKLEIGH BORU BD OF ED	0595-00	\$120,957	\$13,628	\$3,798	\$0	\$0	(\$16,943)	\$101	(\$2,751)	\$118,790
SADDLE RIVER BOROUGH BD OF ED	0596-00	\$10,646,018	\$457,048	\$313,301	\$0	\$0	(\$1,260,105)	\$8,473	(\$230,107)	\$9,934,628
SADDLE BROOK TOWNSHIP BD OF ED	0597-00	\$72,266,975	\$2,764,449	\$2,117,349	\$0	\$0	(\$8,990,767)	\$56,863	(\$1,544,233)	\$66,670,636
UPPER SADDLE RIVER BOROUGH BD OF ED	0599-00	\$49,940,349	\$2,310,808	\$1,474,563	\$0	\$0	(\$6,460,802)	\$39,432	(\$1,070,866)	\$46,233,484
WALDWICK BOROUGH BD OF ED	0600-00	\$66,626,439	\$2,676,238	\$1,955,616	\$0	\$0	(\$8,073,783)	\$52,713	(\$1,431,551)	\$61,805,672
WOODCLIFF LAKE BOROUGH BD OF ED	0601-00	\$26,828,053	\$1,224,538	\$791,630	\$0	\$0	(\$3,360,153)	\$21,261	(\$577,384)	\$24,927,945
BASS RIVER TOWNSHIP BD OF ED	0602-00	\$8,596,909	\$333,268	\$251,984	\$0	\$0	(\$1,001,935)	\$6,825	(\$185,337)	\$8,001,714
BURLINGTON TOWNSHIP BD OF ED	0603-00	\$125,005,564	\$5,443,504	\$3,681,243	\$0	\$0	(\$15,745,241)	\$98,766	(\$2,682,211)	\$115,801,625
CHESTERFIELD TOWNSHIP BD OF ED	0604-00	\$18,860,322	\$900,342	\$557,652	\$0	\$0	(\$2,418,510)	\$14,933	(\$405,550)	\$17,509,189
CINNAMINSON TOWNSHIP BD OF ED	0605-00	\$106,089,848	\$4,624,765	\$3,124,251	\$0	\$0	(\$13,071,381)	\$84,068	(\$2,283,056)	\$98,568,495
DELRAN TOWNSHIP BD OF ED	0606-00	\$105,720,273	\$4,155,935	\$3,100,676	\$0	\$0	(\$13,243,258)	\$83,205	(\$2,259,632)	\$97,557,199
EASTAMPTON TOWNSHIP BD OF ED	0607-00	\$24,111,625	\$919,424	\$706,307	\$0	\$0	(\$2,814,318)	\$19,124	(\$519,360)	\$22,422,802
EDGEWATER PARK TOWNSHIP BD OF ED	0608-00	\$43,398,031	\$1,481,028	\$1,266,383	\$0	\$0	(\$5,111,519)	\$34,234	(\$929,692)	\$40,138,465
HAINESPORT TOWNSHIP BD OF ED	0610-00	\$24,796,868	\$1,046,507	\$729,289	\$0	\$0	(\$3,103,429)	\$19,580	(\$531,735)	\$22,957,800
LUMBERTON TOWNSHIP BD OF ED	0611-00	\$62,319,888	\$2,478,437	\$1,828,460	\$0	\$0	(\$7,386,667)	\$49,423	(\$1,342,184)	\$57,947,357
MEDFORD TOWNSHIP BD OF ED	0612-00	\$124,181,568	\$4,217,274	\$3,623,250	\$0	\$0	(\$15,057,284)	\$97,581	(\$2,650,033)	\$114,412,356
MEDFORD LAKES BOROUGH BD OF ED	0613-00	\$22,220,224	\$737,167	\$647,793	\$0	\$0	(\$2,579,799)	\$17,541	(\$476,365)	\$20,566,561
MOUNT LAUREL TWP BD OF ED	0614-00	\$172,777,125	\$7,175,139	\$5,077,933	\$0	\$0	(\$20,817,960)	\$136,998	(\$3,720,502)	\$160,628,733
NEW HANOVER TOWNSHIP BD OF ED	0615-00	\$7,581,300	\$224,058	\$224,058	\$0	\$0	(\$894,585)	\$6,065	(\$164,712)	\$7,111,265
NORTH HANOVER TOWNSHIP BD OF ED	0616-00	\$67,716,012	\$2,533,140	\$1,982,358	\$0	\$0	(\$8,295,413)	\$53,340	(\$1,448,579)	\$62,540,858
PEMBERTON BOROUGH BD OF ED	0617-00	\$1,020,680	\$0	\$28,800	\$0	\$0	(\$113,161)	\$781	(\$21,214)	\$915,886
SHAMONG TOWNSHIP BD OF ED	0618-00	\$43,492,256	\$1,303,731	\$1,264,067	\$0	\$0	(\$5,193,222)	\$34,094	(\$925,906)	\$39,975,020
SOUTHAMPTON TWP BD OF ED	0619-00	\$37,324,589	\$1,267,493	\$1,089,007	\$0	\$0	(\$4,488,144)	\$29,361	(\$797,355)	\$34,424,951
SPRINGFIELD TOWNSHIP BD OF ED	0620-00	\$14,922,198	\$489,468	\$434,897	\$0	\$0	(\$1,805,034)	\$11,715	(\$318,134)	\$13,735,110
TABERNACLE TOWNSHIP BD OF ED	0621-00	\$49,972,068	\$1,264,711	\$1,445,751	\$0	\$0	(\$5,733,501)	\$39,168	(\$1,063,709)	\$45,924,488
WASHINGTON TOWNSHIP BD OF ED	0622-00	\$4,442,118	\$43,974	\$126,583	\$0	\$0	(\$498,374)	\$3,432	(\$93,216)	\$4,024,517
WESTAMPTON TOWNSHIP BD OF ED	0623-00	\$34,830,205	\$1,463,000	\$1,024,175	\$0	\$0	(\$4,344,802)	\$27,508	(\$747,049)	\$32,253,037
WILLINGBORO TWP BD OF ED	0624-00	\$201,933,488	\$6,604,131	\$5,884,445	\$0	\$0	(\$23,716,830)	\$159,101	(\$4,320,754)	\$186,543,941
WOODLAND TOWNSHIP BD OF ED	0625-00	\$8,736,092	\$310,030	\$255,250	\$0	\$0	(\$995,742)	\$6,929	(\$188,178)	\$8,124,381
BERLIN TOWNSHIP BD OF ED	0627-00	\$32,468,202	\$1,219,967	\$950,656	\$0	\$0	(\$4,013,403)	\$25,550	(\$693,870)	\$29,957,102
BROOKLAWN BORO BD OF ED	0628-00	\$11,751,230	\$573,824	\$347,804	\$0	\$0	(\$1,468,309)	\$9,348	(\$253,858)	\$10,960,039
CHESILHURST BOROUGH BD OF ED	0629-00	\$2,344,665	\$0	\$66,159	\$0	\$0	(\$261,104)	\$1,793	(\$48,705)	\$2,102,808
CLEMENTON BOROUGH BD OF ED	0630-00	\$25,330,002	\$862,128	\$739,138	\$0	\$0	(\$3,167,442)	\$19,826	(\$538,409)	\$23,245,243
GIBBSBORO BOROUGH BD OF ED	0631-00	\$12,645,876	\$451,377	\$369,580	\$0	\$0	(\$1,509,988)	\$9,975	(\$270,902)	\$11,695,918
GLOUCESTER TOWNSHIP BD OF ED	0632-00	\$328,521,952	\$11,189,164	\$9,586,105	\$0	\$0	(\$39,497,164)	\$258,459	(\$7,019,037)	\$303,039,479
HADDON HEIGHTS BOROUGH BD OF ED	0633-00	\$56,117,782	\$2,027,082	\$1,640,790	\$0	\$0	(\$6,874,121)	\$44,143	(\$1,198,799)	\$51,756,877
LAUREL SPRINGS BOROUGH BD OF ED	0635-00	\$6,639,207	\$223,812	\$193,656	\$0	\$0	(\$772,447)	\$5,243	(\$142,380)	\$6,147,091
LAWNSIDE BOROUGH BD OF ED	0636-00	\$11,425,343	\$603,574	\$339,441	\$0	\$0	(\$1,413,447)	\$9,139	(\$248,202)	\$10,715,848
MAGNOLIA BOROUGH BD OF ED	0637-00	\$16,602,993	\$670,652	\$487,423	\$0	\$0	(\$1,970,692)	\$13,174	(\$357,757)	\$15,445,793
MOUNT EPHRAIM BOROUGH BD OF ED	0638-00	\$18,960,965	\$741,893	\$555,984	\$0	\$0	(\$2,292,726)	\$14,989	(\$407,052)	\$17,574,053
PENNSAUKEN TOWNSHIP BD OF ED	0639-00	\$247,990,635	\$8,925,283	\$7,249,824	\$0	\$0	(\$30,088,213)	\$195,285	(\$5,303,417)	\$228,969,397
PINE HILL BOROUGH BD OF ED	0640-00	\$98,024,720	\$3,368,405	\$2,861,233	\$0	\$0	(\$12,049,344)	\$76,924	(\$2,089,058)	\$90,192,880
SOMERDALE BOROUGH BD OF ED	0642-00	\$18,327,702	\$767,909	\$538,875	\$0	\$0	(\$2,310,092)	\$14,453	(\$392,513)	\$16,946,334
STRATFORD BOROUGH BD OF ED	0643-00	\$36,532,468	\$1,443,124	\$1,071,630	\$0	\$0	(\$4,477,935)	\$28,840	(\$783,225)	\$33,814,902
VOORHEES TOWNSHIP BD OF ED	0645-00	\$132,901,424	\$4,432,181	\$3,875,227	\$0	\$0	(\$15,616,777)	\$104,778	(\$2,845,498)	\$122,851,335
WATERFORD TOWNSHIP BD OF ED	0646-00	\$49,490,183	\$1,468,125	\$1,437,916	\$0	\$0	(\$5,773,930)	\$38,896	(\$1,056,306)	\$45,604,884
CAPE MAY CITY BOARD OF EDUCATION	0647-00	\$10,440,105	\$326,151	\$303,793	\$0	\$0	(\$1,208,100)	\$8,228	(\$223,439)	\$9,646,738
DENNIS TOWNSHIP BD OF ED	0648-00	\$33,848,180	\$1,360,740	\$993,551	\$0	\$0	(\$4,130,767)	\$26,757	(\$726,638)	\$31,371,823
LOWER TOWNSHIP BD OF ED	0649-00	\$96,288,849	\$3,046,909	\$2,803,118	\$0	\$0	(\$11,620,005)	\$75,518	(\$2,050,856)	\$88,543,533
SEA ISLE CITY BD OF ED	0650-00	\$5,268,763	\$0	\$148,677	\$0	\$0	(\$615,197)	\$4,006	(\$108,803)	\$4,697,446
STONE HARBOR BOROUGH BD OF ED	0651-00	\$5,417,806	\$163,407	\$157,470	\$0	\$0	(\$575,739)	\$4,307	(\$116,975)	\$5,050,276
UPPER TOWNSHIP BD OF ED	0652-00	\$63,905,350	\$2,298,993	\$1,868,142	\$0	\$0	(\$7,572,104)	\$50,474	(\$1,370,737)	\$59,180,118
WEST CAPE MAY BOROUGH BD OF ED	0653-00	\$2,770,488	\$148,266	\$82,367	\$0	\$0	(\$354,425)	\$2,208	(\$59,965)	\$2,588,939
WOODBINE BOROUGH BD OF ED	0655-00	\$8,661,952	\$311,486	\$253,220	\$0	\$0	(\$1,055,154)	\$6,817	(\$185,139)	\$7,993,182
COMMERCIAL TOWNSHIP BD OF ED	0656-00	\$21,360,840	\$893,343	\$628,014	\$0	\$0	(\$2,707,163)	\$16,832	(\$457,099)	\$19,734,767
DOWNE TOWNSHIP BD OF ED	0657-00	\$11,061,067	\$336,379	\$321,594	\$0	\$0	(\$1,249,499)	\$8,734	(\$237,205)	\$10,241,071
FAIRFIELD TOWNSHIP BD OF ED	0658-00	\$25,926,011	\$963,147	\$758,803	\$0	\$0	(\$3,236,996)	\$20,365	(\$553,071)	\$23,878,259
GREENWICH TOWNSHIP BD OF ED	0659-00	\$5,528,534	\$140,509	\$159,966	\$0	\$0	(\$641,967)	\$4,327	(\$117,521)	\$5,073,848
LAWRENCE TOWNSHIP BD OF ED	0660-00	\$16,254,767	\$703,736	\$478,553	\$0	\$0	(\$2,008,217)	\$12,872	(\$349,566)	\$15,092,145
MAURICE RIVER TOWNSHIP BD OF ED	0661-00	\$20,490,865	\$715,478	\$598,399	\$0	\$0	(\$2,433,237)	\$16,161	(\$438,894)	\$18,948,772
SHILOH BOROUGH BD OF ED	0662-00	\$1,455,481	\$6,085	\$41,241	\$0	\$0	(\$161,899)	\$1,119	(\$30,381)	\$1,311,646
STOW CREEK TOWNSHIP BD OF ED	0663-00	\$5,666,741	\$201,147	\$165,585	\$0	\$0	(\$689,409)	\$4,458	(\$121,079)	\$5,227,443
CEDAR GROVE TOWNSHIP BD OF ED	0664-00	\$58,085,087	\$2,520,530	\$1,710,266	\$0	\$0	(\$7,278,915)	\$45,916	(\$1,246,954)	\$53,835,930
ROSELAND BOROUGH BD OF ED	0665-00	\$17,200,469	\$715,438	\$505,545	\$0	\$0	(\$2,038,884)	\$13,668	(\$371,174)	\$16,025,062
VERONA BOROUGH BD OF ED	0666-00	\$79,810,756	\$3,040,319	\$2,337,972	\$0	\$0	(\$9,785,318)	\$62,907	(\$1,708,397)	\$73,758,239
ESSEX COUNTY VOCATIONAL SCH BD	0667-00	\$78,734,793	\$3,055,967	\$2,307,959	\$0	\$0	(\$9,360,988)	\$62,352	(\$1,693,308)	\$73,106,775
DEPTFORD TWP BD OF ED	0668-00	\$183,287,538	\$7,584,372	\$5,386,251	\$0	\$0	(\$22,679,135)	\$144,813	(\$3,932,723)	\$169,791,116
EAST GREENWICH TOWNSHIP BD OF ED	0669-00	\$38,700,941	\$1,910,915	\$1,146,139	\$0	\$0	(\$5,166,457)	\$30,527	(\$829,042)	\$35,793,023
FRANKLIN TOWNSHIP BD OF ED	0670-00	\$66,360,608	\$2,373,828	\$1,939,584	\$0	\$0	(\$8,016,188)	\$52,274	(\$1,419,618)	\$61,290,488
GREENWICH TOWNSHIP BD OF ED	0671-00	\$28,669,273	\$1,047,551	\$838,600	\$0	\$0	(\$3,580,873)	\$22,504	(\$611,153)	\$26,385,902

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2017

Employer	Employer I.D.	June 30, 2016		Differences between Expected and Actual Experiences			June 30, 2017			
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
LOGAN TOWNSHIP BD OF ED	0672-00	\$39,439,239	\$1,491,132	\$1,155,012	\$0	\$0	(\$4,832,147)	\$31,079	(\$844,034)	\$36,440,281
NATIONAL PARK BOROUGH BD OF ED	0673-00	\$13,195,325	\$451,304	\$385,071	\$0	\$0	(\$1,538,383)	\$10,423	(\$283,057)	\$12,220,683
NEWFIELD BOROUGH BD OF ED	0674-00	\$295,467	\$15,754	\$8,785	\$0	\$0	(\$46,787)	\$228	(\$6,190)	\$267,257
PAULSBORO BOROUGH BD OF ED	0675-00	\$61,759,461	\$1,994,487	\$1,798,960	\$0	\$0	(\$7,170,387)	\$48,707	(\$1,322,753)	\$57,108,475
PITMAN BOROUGH BD OF ED	0676-00	\$85,884,239	\$3,000,040	\$2,508,233	\$0	\$0	(\$10,531,209)	\$67,461	(\$1,832,048)	\$79,096,716
SOUTH HARRISON BOROUGH BD OF ED	0677-00	\$13,187,985	\$504,172	\$386,383	\$0	\$0	(\$1,632,157)	\$10,384	(\$281,994)	\$12,174,773
SWEDSBORO WOOLWICH BD OF ED	0678-00	\$40,643,177	\$2,607,405	\$1,220,648	\$0	\$0	(\$5,631,021)	\$32,403	(\$879,990)	\$37,992,622
WENONAH BOROUGH BD OF ED	0679-00	\$8,225,163	\$309,029	\$240,815	\$0	\$0	(\$972,114)	\$6,510	(\$176,788)	\$7,632,615
WOODBURY HEIGHTS BOROUGH BD OF ED	0680-00	\$10,724,009	\$338,905	\$312,175	\$0	\$0	(\$1,278,862)	\$8,243	(\$228,747)	\$9,875,903
EAST NEWARK BOROUGH BD OF ED	0681-00	\$5,335,773	\$342,453	\$160,259	\$0	\$0	(\$753,524)	\$4,242	(\$115,208)	\$4,973,995
GUTTENBERG TOWN BD OF ED	0682-00	\$25,596,318	\$1,358,037	\$760,681	\$0	\$0	(\$3,368,446)	\$20,312	(\$551,613)	\$23,815,289
JERSEY CITY BD OF ED	0683-00	\$1,431,554,456	\$53,953,770	\$41,919,270	\$0	\$0	(\$174,657,561)	\$1,128,583	(\$30,649,261)	\$1,323,249,257
ALEXANDRIA TOWNSHIP BD OF ED	0684-00	\$24,595,872	\$912,928	\$719,805	\$0	\$0	(\$2,924,758)	\$19,442	(\$527,988)	\$22,795,301
BETHLEHEM TOWNSHIP BD OF ED	0685-00	\$24,063,167	\$829,769	\$702,434	\$0	\$0	(\$2,878,899)	\$18,952	(\$514,680)	\$22,220,743
BLOOMSBURY BOROUGH BD OF ED	0686-00	\$7,104,930	\$251,804	\$207,581	\$0	\$0	(\$810,546)	\$5,635	(\$153,018)	\$6,806,386
CALIFON BOROUGH BD OF ED	0687-00	\$6,782,136	\$236,905	\$198,060	\$0	\$0	(\$797,406)	\$5,356	(\$145,449)	\$6,279,602
CLINTON TOWN BD OF ED	0688-00	\$21,522,084	\$786,440	\$629,487	\$0	\$0	(\$2,516,727)	\$17,037	(\$462,678)	\$19,975,643
CLINTON TOWNSHIP BD OF ED	0689-00	\$60,911,704	\$2,631,266	\$1,793,132	\$0	\$0	(\$7,551,238)	\$48,208	(\$1,309,213)	\$56,523,859
DELAWARE TOWNSHIP BD OF ED	0690-00	\$24,378,845	\$706,113	\$707,821	\$0	\$0	(\$2,797,291)	\$19,185	(\$521,001)	\$22,493,672
EAST AMWELL TOWNSHIP BD OF ED	0691-00	\$22,568,377	\$759,427	\$658,257	\$0	\$0	(\$2,657,959)	\$17,794	(\$483,224)	\$20,862,672
FRANKLIN TOWNSHIP BD OF ED	0692-00	\$12,060,645	\$371,328	\$350,765	\$0	\$0	(\$1,299,485)	\$9,580	(\$260,172)	\$11,232,661
FRENCHTOWN BOROUGH BD OF ED	0693-00	\$7,199,436	\$262,783	\$210,563	\$0	\$0	(\$838,440)	\$5,702	(\$154,843)	\$6,685,201
HAMPTON BOROUGH BD OF ED	0695-00	\$7,737,307	\$285,588	\$226,398	\$0	\$0	(\$947,807)	\$6,091	(\$165,427)	\$7,142,150
HIGH BRIDGE BOROUGH BD OF ED	0696-00	\$22,057,442	\$764,073	\$643,971	\$0	\$0	(\$2,601,464)	\$17,406	(\$472,709)	\$20,408,719
KINGWOOD TOWNSHIP BD OF ED	0697-00	\$18,540,577	\$706,569	\$543,144	\$0	\$0	(\$2,304,480)	\$14,588	(\$396,170)	\$17,104,228
LAMBERTVILLE CITY BD OF ED	0698-00	\$4,091,012	\$0	\$115,432	\$0	\$0	(\$443,261)	\$3,140	(\$85,261)	\$3,681,062
LEBANON BOROUGH BD OF ED	0699-00	\$5,290,780	\$172,178	\$154,149	\$0	\$0	(\$611,747)	\$4,176	(\$113,405)	\$4,896,131
MILFORD BOROUGH BD OF ED	0700-00	\$5,133,113	\$176,854	\$149,828	\$0	\$0	(\$583,653)	\$4,068	(\$110,477)	\$4,769,733
NORTH HUNTERDON VOORHEES REG HS	0701-00	\$117,721,854	\$4,495,827	\$3,448,900	\$0	\$0	(\$14,572,358)	\$92,683	(\$2,517,025)	\$10,869,881
READINGTON TOWNSHIP BD OF ED	0702-00	\$75,560,786	\$2,224,453	\$2,224,453	\$0	\$0	(\$9,310,821)	\$59,853	(\$1,625,433)	\$70,176,341
STOCKTON BOROUGH BD OF ED	0703-00	\$606,963	\$0	\$17,124	\$0	\$0	(\$58,823)	\$472	(\$12,807)	\$552,929
UNION TOWNSHIP BD OF ED	0704-00	\$22,429,783	\$789,716	\$655,200	\$0	\$0	(\$2,643,655)	\$17,713	(\$481,025)	\$20,767,732
WEST AMWELL TOWNSHIP BD OF ED	0705-00	\$3,576,128	\$0	\$100,900	\$0	\$0	(\$373,942)	\$2,756	(\$74,837)	\$3,231,005
LEBANON TOWNSHIP BD OF ED	0706-00	\$34,928,926	\$1,217,353	\$1,019,933	\$0	\$0	(\$4,017,180)	\$27,655	(\$751,047)	\$32,425,640
ROBINNSVILLE TOWNSHIP BD OF ED	0708-00	\$64,232,396	\$4,038,953	\$1,926,698	\$0	\$0	(\$8,552,121)	\$51,430	(\$1,396,691)	\$60,300,665
CRANBURY TOWNSHIP BD OF ED	0710-00	\$22,724,186	\$968,553	\$668,610	\$0	\$0	(\$2,879,406)	\$17,922	(\$486,709)	\$21,013,156
EAST BRUNSWICK TWP BD OF ED	0711-00	\$341,602,391	\$13,993,198	\$10,034,571	\$0	\$0	(\$42,093,447)	\$269,919	(\$7,330,264)	\$316,476,368
OLD BRIDGE TOWNSHIP BD OF ED	0713-00	\$348,436,696	\$13,313,317	\$10,207,914	\$0	\$0	(\$41,757,047)	\$275,478	(\$7,481,252)	\$322,995,106
MILLTOWN BOROUGH BD OF ED	0714-00	\$26,699,249	\$1,179,784	\$786,737	\$0	\$0	(\$3,354,118)	\$21,117	(\$573,478)	\$24,759,291
MONROE TOWNSHIP BD OF ED	0715-00	\$194,222,261	\$9,749,155	\$5,756,027	\$0	\$0	(\$24,619,437)	\$154,431	(\$4,193,931)	\$181,068,506
NORTH BRUNSWICK CITY BD OF ED	0716-00	\$213,359,913	\$9,644,737	\$6,293,116	\$0	\$0	(\$26,836,209)	\$168,909	(\$4,587,105)	\$198,043,361
PISCATAWAY TOWNSHIP BD OF ED	0717-00	\$70,987,900	\$11,094,997	\$7,960,142	\$0	\$0	(\$33,487,161)	\$214,038	(\$5,812,702)	\$250,957,214
SOUTH AMBOY CITY BD OF ED	0719-00	\$43,592,798	\$1,523,367	\$1,273,062	\$0	\$0	(\$5,101,892)	\$34,445	(\$935,433)	\$40,386,347
SOUTH PLAINFIELD BD OF ED	0720-00	\$134,287,543	\$5,204,586	\$3,936,252	\$0	\$0	(\$16,241,541)	\$106,109	(\$2,881,630)	\$124,411,319
WOODBRIE TOWNSHIP BD OF ED	0721-00	\$505,583,741	\$19,232,050	\$14,809,839	\$0	\$0	(\$62,233,783)	\$398,276	(\$10,816,109)	\$466,974,014
COLTS NECK TOWNSHIP BD OF ED	0722-00	\$58,334,044	\$2,552,520	\$1,718,135	\$0	\$0	(\$7,123,694)	\$46,286	(\$1,257,015)	\$54,270,276
FAIR HAVEN BOROUGH BD OF ED	0723-00	\$34,021,559	\$1,610,946	\$1,005,512	\$0	\$0	(\$4,207,056)	\$27,056	(\$734,778)	\$31,723,239
FARMINGDALE BOROUGH BD OF ED	0724-00	\$6,050,815	\$283,048	\$178,737	\$0	\$0	(\$755,129)	\$4,803	(\$130,445)	\$5,631,829
FARMINGDALE BOROUGH BD OF ED ADMINISTRATION	0724-01	\$1,380,262	\$28,041	\$39,736	\$0	\$0	(\$150,197)	\$1,083	(\$29,405)	\$1,269,520
FREEHOLD TOWNSHIP BD OF ED	0725-00	\$175,240,588	\$7,798,702	\$5,165,231	\$0	\$0	(\$21,782,320)	\$138,842	(\$3,770,573)	\$162,790,470
LITTLE SILVER BOROUGH BD OF ED	0727-00	\$32,513,550	\$1,538,546	\$960,971	\$0	\$0	(\$4,202,332)	\$25,705	(\$698,069)	\$30,138,371
MARLBORO TOWNSHIP BD OF ED	0729-00	\$179,692,643	\$7,334,423	\$5,277,756	\$0	\$0	(\$22,232,554)	\$141,887	(\$3,853,271)	\$166,360,884
MARLBORO TWP BOE BUS DRIVERS AND ASSISTANTS	0729-01	\$16,952,614	\$763,216	\$499,868	\$0	\$0	(\$1,916,761)	\$13,598	(\$369,280)	\$15,943,255
MILLSTONE TOWNSHIP BD OF ED	0730-00	\$55,905,202	\$2,540,543	\$1,649,311	\$0	\$0	(\$7,007,051)	\$44,290	(\$1,202,797)	\$51,929,498
NEPTUNE CITY BD OF ED	0731-00	\$17,422,339	\$679,736	\$510,822	\$0	\$0	(\$2,139,116)	\$13,744	(\$373,241)	\$16,114,284
HAZLET TOWNSHIP BD OF ED	0732-00	\$129,664,781	\$4,893,790	\$3,796,964	\$0	\$0	(\$15,438,620)	\$102,547	(\$2,784,888)	\$120,234,574
ROOSEVELT BOROUGH BD OF ED	0733-00	\$2,934,518	\$147,688	\$86,966	\$0	\$0	(\$328,345)	\$2,370	(\$64,364)	\$2,778,833
SHREWSBURY BOROUGH BD OF ED	0735-00	\$19,354,864	\$903,214	\$571,657	\$0	\$0	(\$2,375,945)	\$15,396	(\$418,101)	\$18,051,085
UNION BEACH BOROUGH BD OF ED	0738-00	\$37,598,298	\$1,212,660	\$1,095,179	\$0	\$0	(\$4,500,100)	\$29,538	(\$802,183)	\$34,633,392
BOONTON TOWNSHIP BD OF ED	0739-00	\$19,046,292	\$815,318	\$560,489	\$0	\$0	(\$2,393,447)	\$15,041	(\$408,469)	\$17,635,224
CHATHAM TOWNSHIP BD OF ED	0740-00	\$2,577,708	\$0	\$72,744	\$0	\$0	(\$315,565)	\$1,948	(\$52,901)	\$2,283,934
CHESTER TOWNSHIP BD OF ED	0741-00	\$48,582,750	\$2,030,165	\$1,428,220	\$0	\$0	(\$5,897,861)	\$38,496	(\$1,045,453)	\$45,136,317
EAST HANOVER TOWNSHIP BD OF ED	0742-00	\$47,458,709	\$1,767,697	\$1,389,107	\$0	\$0	(\$5,775,813)	\$37,409	(\$1,015,918)	\$43,861,191
EAST HANOVER TWP BD OF ED (BUS DRIVERS)	0742-01	\$195,117	\$0	\$5,506	\$0	\$0	(\$23,994)	\$147	(\$4,002)	\$172,774
HANOVER TOWNSHIP BD OF ED	0743-00	\$70,443,148	\$2,677,543	\$2,063,340	\$0	\$0	(\$8,470,530)	\$55,657	(\$1,511,506)	\$65,257,652
KINNELON BOROUGH BD OF ED	0744-00	\$81,525,041	\$3,213,423	\$2,391,220	\$0	\$0	(\$9,968,959)	\$64,373	(\$1,748,205)	\$75,476,893
MENDHAM TOWNSHIP BD OF ED	0745-00	\$31,684,565	\$1,371,021	\$932,769	\$0	\$0	(\$3,821,120)	\$25,168	(\$683,489)	\$29,508,914
MINE HILL TOWNSHIP BD OF ED	0746-00	\$11,550,658	\$507,102	\$340,252	\$0	\$0	(\$1,407,090)	\$9,169	(\$249,018)	\$10,751,073
MONTVILLE TWP BD OF ED	0747-00	\$147,104,989	\$7,038,251	\$4,349,754	\$0	\$0	(\$18,174,282)	\$117,064	(\$3,179,155)	\$137,256,621
MOUNT ARLINGTON BOROUGH BD OF ED	0748-00	\$15,732,151	\$709,095	\$463,965	\$0	\$0	(\$1,975,109)	\$12,456	(\$338,266)	\$14,604,292
PEQUANNOCK TOWNSHIP BD OF ED	0749-00	\$91,303,036	\$3,364,071	\$2,671,378	\$0	\$0	(\$11,081,177)	\$71,962	(\$1,954,303)	\$84,374,967
RANDOLPH TOWNSHIP BD OF ED	0750-00	\$193,794,466	\$7,586,335	\$5,682,672	\$0	\$0	(\$23,503,801)	\$153,139	(\$4,158,851)	\$179,553,960
RIVERDALE BOROUGH BD OF ED	0751-00	\$8,889,276	\$436,642	\$263,181	\$0	\$0	(\$1,144,200)	\$7,045	(\$191,333)	\$8,260,611
ROXBURY TOWNSHIP BD OF ED	0752-00	\$179,361,758	\$5,989,340	\$5,230,192	\$0	\$0	(\$21,162,559)	\$141,342	(\$3,838,464)	\$165,721,609
BAY HEAD BOROUGH BD OF ED	0754-00	\$7,010,302	\$313,094	\$206,652	\$0	\$0	(\$843,288)	\$5,579	(\$151,500)	\$6,540,839

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2017

Employer	Employer I.D.	June 30, 2016		Differences between Expected and Actual Experiences				June 30, 2017		
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
BEACH HAVEN BOROUGH BD OF ED	0755-00	\$4,965,228	\$195,509	\$145,618	\$0	\$0	(\$569,811)	\$3,952	(\$107,314)	\$4,633,182
EAGLESWOOD TOWNSHIP BD OF ED	0756-00	\$7,987,764	\$317,495	\$234,355	\$0	\$0	(\$945,515)	\$6,336	(\$172,057)	\$7,428,378
ISLAND HEIGHTS BOROUGH BD OF ED	0758-00	\$5,716,109	\$187,753	\$166,581	\$0	\$0	(\$633,753)	\$4,536	(\$123,177)	\$5,318,049
LACEY TOWNSHIP BD OF ED	0759-00	\$210,106,023	\$7,662,668	\$6,145,147	\$0	\$0	(\$25,521,227)	\$165,514	(\$4,494,916)	\$194,063,209
LAKEHURST BOROUGH BD OF ED	0760-00	\$20,760,668	\$676,228	\$604,918	\$0	\$0	(\$2,503,317)	\$16,300	(\$442,677)	\$19,112,120
LITTLE EGG HARBOR TWP BD OF ED	0761-00	\$84,135,636	\$3,494,815	\$2,472,865	\$0	\$0	(\$10,426,766)	\$66,472	(\$1,805,205)	\$77,937,817
MANCHESTER TOWNSHIP BD OF ED	0762-00	\$163,661,392	\$6,248,357	\$4,794,700	\$0	\$0	(\$20,138,043)	\$128,951	(\$3,501,960)	\$151,193,397
OCEAN TOWNSHIP BD OF ED	0763-00	\$28,738,755	\$1,164,013	\$843,770	\$0	\$0	(\$3,352,455)	\$22,854	(\$620,659)	\$26,796,278
PLUMSTED TOWNSHIP BOARD OF ED	0764-00	\$54,552,614	\$2,882,249	\$1,620,916	\$0	\$0	(\$7,313,472)	\$43,167	(\$1,172,308)	\$50,613,166
TUCKERTON BOROUGH BD OF ED	0765-00	\$12,943,129	\$548,823	\$380,732	\$0	\$0	(\$1,603,620)	\$10,236	(\$277,976)	\$12,001,324
BARNEGAT TOWNSHIP BD OF ED	0766-00	\$115,086,874	\$5,288,330	\$3,396,919	\$0	\$0	(\$14,394,779)	\$91,251	(\$2,478,126)	\$106,990,469
LITTLE FALLS TOWNSHIP BD OF ED	0767-00	\$33,219,115	\$1,508,284	\$980,019	\$0	\$0	(\$4,256,225)	\$26,239	(\$712,579)	\$30,764,853
RINGWOOD BOROUGH BD OF ED	0768-00	\$62,746,560	\$2,259,344	\$1,834,334	\$0	\$0	(\$7,465,794)	\$49,535	(\$1,345,227)	\$58,078,752
TOTOWA BOROUGH BD OF ED	0769-00	\$33,955,663	\$1,346,082	\$996,220	\$0	\$0	(\$4,302,144)	\$26,693	(\$724,919)	\$31,297,595
WEST MILFORD TOWNSHIP BD OF ED	0770-00	\$193,628,639	\$6,293,216	\$5,641,364	\$0	\$0	(\$22,884,143)	\$152,405	(\$4,138,899)	\$178,692,582
WOODLAND PARK BOARD OF EDUCATION	0771-00	\$37,339,198	\$1,482,956	\$1,095,512	\$0	\$0	(\$4,554,753)	\$29,502	(\$801,206)	\$34,591,209
ALLOWAY TOWNSHIP BD OF ED	0772-00	\$18,648,597	\$664,364	\$544,977	\$0	\$0	(\$2,231,613)	\$14,705	(\$399,354)	\$17,241,676
ELMER BORO BD OF ED	0773-00	\$2,228,749	\$0	\$62,879	\$0	\$0	(\$217,091)	\$1,731	(\$47,002)	\$2,029,266
ELSNBORO TOWNSHIP BD OF ED	0774-00	\$4,814,073	\$258,206	\$143,127	\$0	\$0	(\$574,334)	\$3,872	(\$105,151)	\$4,539,793
LOWER ALLOWAYS CREEK TWP BD OF ED	0775-00	\$14,218,377	\$335,636	\$410,657	\$0	\$0	(\$1,582,335)	\$11,165	(\$303,199)	\$13,090,301
MANNINGTON TOWNSHIP BD OF ED	0776-00	\$9,448,374	\$285,996	\$274,696	\$0	\$0	(\$1,157,906)	\$7,384	(\$200,538)	\$8,658,006
OLDMANS TOWNSHIP BD OF ED	0777-00	\$11,910,104	\$422,000	\$347,976	\$0	\$0	(\$1,381,610)	\$9,426	(\$255,986)	\$11,051,910
PENNS GROVE CARNEYS POINT REG	0778-00	\$108,018,858	\$4,281,335	\$3,169,028	\$0	\$0	(\$13,366,405)	\$85,182	(\$2,313,310)	\$99,874,688
PITTSBORO TOWNSHIP BD OF ED	0779-00	\$68,184,713	\$2,409,686	\$1,992,108	\$0	\$0	(\$8,359,672)	\$53,583	(\$1,455,166)	\$62,825,262
PITTSBORO TWP BD OF ED NON-TEACHER/SUPPORT STAFF	0779-01	\$13,121,883	\$449,909	\$382,973	\$0	\$0	(\$1,572,706)	\$10,330	(\$280,536)	\$12,111,853
QUINTON TOWNSHIP BD OF ED	0780-00	\$16,591,876	\$565,643	\$484,162	\$0	\$0	(\$2,008,599)	\$13,042	(\$354,194)	\$15,291,933
UPPER PITTSBORO TOWNSHIP BD OF ED	0781-00	\$17,166,872	\$581,616	\$500,821	\$0	\$0	(\$2,022,188)	\$13,538	(\$367,653)	\$15,873,006
BEDMINSTER TOWNSHIP BD OF ED	0782-00	\$23,004,984	\$961,080	\$676,284	\$0	\$0	(\$2,785,642)	\$18,235	(\$495,200)	\$21,379,741
BERNARDS TWP BD OF ED	0783-00	\$161,686,767	\$9,107,318	\$4,820,081	\$0	\$0	(\$21,622,096)	\$128,472	(\$3,488,947)	\$150,631,595
BRANCBURG TOWNSHIP BD OF ED	0784-00	\$73,662,802	\$2,654,071	\$2,153,533	\$0	\$0	(\$8,849,265)	\$58,083	(\$1,577,383)	\$68,101,841
GREEN BROOK TOWNSHIP BD OF ED	0786-00	\$31,710,212	\$1,685,041	\$942,398	\$0	\$0	(\$4,001,978)	\$25,308	(\$687,305)	\$29,673,675
HILLSBOROUGH TWP BD OF ED	0787-00	\$274,017,173	\$11,331,790	\$8,052,170	\$0	\$0	(\$33,556,812)	\$216,782	(\$5,887,208)	\$254,173,936
MILLSTONE BOROUGH BD OF ED	0788-00	\$116,345	\$0	\$3,282	\$0	\$0	(\$10,795)	\$91	(\$2,466)	\$106,457
MONTGOMERY TOWNSHIP BD OF ED	0789-00	\$151,402,507	\$7,528,604	\$4,485,113	\$0	\$0	(\$19,551,434)	\$120,023	(\$3,259,497)	\$140,725,316
SOUTH BOUND BROOK BOROUGH BD OF ED	0792-00	\$17,421,630	\$727,027	\$512,085	\$0	\$0	(\$1,977,864)	\$13,918	(\$377,978)	\$16,318,818
WARREN TOWNSHIP BD OF ED	0793-00	\$91,676,310	\$3,708,170	\$2,691,593	\$0	\$0	(\$11,075,374)	\$72,583	(\$1,971,146)	\$85,102,136
WATCHUNG BOROUGH BD OF ED	0794-00	\$22,106,649	\$1,062,895	\$653,827	\$0	\$0	(\$2,756,523)	\$17,576	(\$477,305)	\$20,607,119
BYRAM TOWNSHIP BD OF ED	0797-00	\$37,894,274	\$1,479,869	\$1,111,094	\$0	\$0	(\$4,638,559)	\$29,906	(\$812,166)	\$35,064,418
FRANKFORD TOWNSHIP BD OF ED	0798-00	\$34,251,713	\$1,032,215	\$995,627	\$0	\$0	(\$4,006,741)	\$26,924	(\$731,194)	\$31,568,544
FREDON TOWNSHIP BD OF ED	0799-00	\$11,070,927	\$479,289	\$325,945	\$0	\$0	(\$1,395,939)	\$8,743	(\$237,447)	\$10,251,518
GREEN TOWNSHIP BD OF ED	0800-00	\$17,891,803	\$648,505	\$523,181	\$0	\$0	(\$2,164,126)	\$14,099	(\$382,883)	\$16,530,579
HAMPTON TOWNSHIP BD OF ED	0801-00	\$19,401,625	\$596,187	\$564,310	\$0	\$0	(\$2,337,991)	\$15,204	(\$412,898)	\$17,826,437
HARDYSTON TOWNSHIP BD OF ED	0802-00	\$29,258,653	\$1,028,903	\$854,650	\$0	\$0	(\$3,467,986)	\$23,088	(\$627,006)	\$27,070,302
HOPATCONG BOROUGH BD OF ED	0803-00	\$101,415,447	\$3,324,497	\$2,955,494	\$0	\$0	(\$11,854,481)	\$79,958	(\$2,171,437)	\$93,749,478
LAFAYETTE TOWNSHIP BD OF ED	0804-00	\$11,911,723	\$366,830	\$346,462	\$0	\$0	(\$1,363,899)	\$9,395	(\$255,139)	\$11,015,372
MONTAGUE TOWNSHIP BD OF ED	0805-00	\$14,027,673	\$428,616	\$407,920	\$0	\$0	(\$1,636,770)	\$11,035	(\$299,690)	\$12,938,784
SANDYSTON WALPACK CONSOL SCH DISTRICT	0806-00	\$9,363,529	\$282,590	\$272,186	\$0	\$0	(\$1,083,668)	\$7,371	(\$200,163)	\$8,641,845
SPARTA TOWNSHIP BD OF ED	0807-00	\$136,534,619	\$5,623,370	\$4,011,548	\$0	\$0	(\$16,776,469)	\$107,949	(\$2,931,616)	\$126,569,401
STANHOPE BOROUGH BD OF ED	0808-00	\$12,126,642	\$472,283	\$355,518	\$0	\$0	(\$1,452,339)	\$9,596	(\$260,599)	\$11,251,101
STILLWATER TOWNSHIP BD OF ED	0809-00	\$20,113,322	\$592,972	\$584,305	\$0	\$0	(\$2,426,985)	\$15,737	(\$427,387)	\$18,451,964
WINFIELD TOWNSHIP BD OF ED	0812-00	\$7,387,286	\$235,902	\$215,114	\$0	\$0	(\$886,955)	\$5,799	(\$157,494)	\$6,799,652
ALLAMUCHY TOWNSHIP BD OF ED	0813-00	\$15,400,795	\$793,005	\$456,982	\$0	\$0	(\$1,945,262)	\$12,268	(\$333,178)	\$14,384,610
ALPHA BOROUGH BD OF ED	0814-00	\$13,588,082	\$402,190	\$394,780	\$0	\$0	(\$1,617,646)	\$10,652	(\$289,267)	\$12,488,791
BLAIRSTOWN TWP BD OF ED	0815-00	\$27,922,912	\$883,978	\$812,899	\$0	\$0	(\$3,395,164)	\$21,879	(\$594,163)	\$25,652,341
FRANKLIN TOWNSHIP BD OF ED	0816-00	\$14,715,319	\$576,980	\$431,529	\$0	\$0	(\$1,794,840)	\$11,621	(\$315,584)	\$13,625,025
FRELINGHUYSEN TOWNSHIP BD OF ED	0817-00	\$6,664,905	\$170,868	\$192,872	\$0	\$0	(\$720,624)	\$5,263	(\$142,919)	\$6,170,365
GREENWICH TOWNSHIP BD OF ED	0818-00	\$26,581,682	\$1,225,185	\$784,712	\$0	\$0	(\$3,383,191)	\$21,031	(\$571,138)	\$24,658,281
HARMONY TOWNSHIP BD OF ED	0820-00	\$13,716,070	\$514,390	\$401,588	\$0	\$0	(\$1,742,318)	\$10,754	(\$292,038)	\$12,608,446
HOPE TOWNSHIP BD OF ED	0821-00	\$7,699,815	\$281,109	\$225,217	\$0	\$0	(\$953,486)	\$6,051	(\$164,321)	\$7,094,385
KNOWLTON TWP BD OF ED	0822-00	\$13,753,959	\$425,423	\$400,123	\$0	\$0	(\$1,658,610)	\$10,780	(\$292,744)	\$12,638,931
LOPATCONG TOWNSHIP BD OF ED	0824-00	\$29,205,572	\$1,016,922	\$852,883	\$0	\$0	(\$3,682,721)	\$22,853	(\$620,626)	\$26,794,883
MANSFIELD TOWNSHIP BD OF ED	0825-00	\$26,689,760	\$960,085	\$780,222	\$0	\$0	(\$3,175,686)	\$21,069	(\$572,180)	\$24,703,270
OXFORD TOWNSHIP BD OF ED	0826-00	\$12,378,498	\$623,427	\$366,934	\$0	\$0	(\$1,641,222)	\$9,784	(\$265,709)	\$11,471,712
POHATCONG TOWNSHIP BD OF ED	0828-00	\$16,937,607	\$478,540	\$491,442	\$0	\$0	(\$1,979,515)	\$13,288	(\$360,877)	\$15,580,485
WASHINGTON TOWNSHIP BD OF ED	0829-00	\$25,813,155	\$947,618	\$755,114	\$0	\$0	(\$3,006,879)	\$20,447	(\$555,292)	\$23,974,163
WHITE TOWNSHIP BD OF ED	0830-00	\$18,808,671	\$665,725	\$549,546	\$0	\$0	(\$2,293,901)	\$14,792	(\$401,704)	\$17,343,129
HUNTERDON CENTRAL HS BD OF ED	0831-00	\$124,721,269	\$4,980,368	\$3,659,920	\$0	\$0	(\$14,908,283)	\$98,823	(\$2,683,757)	\$115,868,340
HANOVER PARK REG HS DIST BD OF ED	0832-00	\$6,799,177	\$1,932,126	\$1,932,126	\$0	\$0	(\$8,011,206)	\$52,051	(\$1,413,567)	\$6,102,925
RAMAPO INDIAN HILLS REGIONAL HS	0833-00	\$92,855,991	\$3,701,130	\$2,724,708	\$0	\$0	(\$11,291,800)	\$73,408	(\$1,993,561)	\$86,069,876
BELLMAWR BOROUGH BD OF ED	0834-00	\$42,297,003	\$1,519,761	\$1,236,479	\$0	\$0	(\$5,225,065)	\$33,228	(\$902,374)	\$38,959,032
ABSECON CITY BD OF ED	1017-00	\$35,220,850	\$1,138,080	\$1,025,992	\$0	\$0	(\$4,229,403)	\$27,661	(\$751,194)	\$32,431,986
ATLANTIC CITY BD OF ED	1018-00	\$292,180,524	\$11,975,874	\$8,582,758	\$0	\$0	(\$35,200,825)	\$231,543	(\$6,288,094)	\$271,481,780
BRIGHTON CITY BD OF ED	1019-00	\$39,007,403	\$1,294,511	\$1,137,168	\$0	\$0	(\$4,401,833)	\$30,899	(\$838,141)	\$36,229,007
EGG HARBOR CITY BD OF ED	1020-00	\$24,738,738	\$924,269	\$724,168	\$0	\$0	(\$2,981,057)	\$19,527	(\$530,305)	\$22,895,340
NORTHFIELD CITY BD OF ED	1021-00	\$39,638,026	\$1,464,902	\$1,159,792	\$0	\$0	(\$4,561,513)	\$31,453	(\$854,184)	\$36,878,476

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2017

Employer	Employer I.D.	June 30, 2016		Differences between Expected and Actual Experiences				June 30, 2017		
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
VENTNOR CITY BD OF ED	1022-00	\$34,744,093	\$1,167,833	\$1,013,316	\$0	\$0	(\$3,977,305)	\$27,488	(\$746,491)	\$32,228,934
ATLANTIC COUNTY VOC TECH SCHOOL	1023-00	\$34,002,198	\$1,954,845	\$1,014,694	\$0	\$0	(\$4,323,540)	\$27,238	(\$739,699)	\$31,935,736
BERGENFIELD BOROUGH BD OF ED	1024-00	\$129,498,067	\$4,775,389	\$3,788,961	\$0	\$0	(\$15,542,377)	\$102,215	(\$2,775,896)	\$119,846,359
BERGENFIELD BOROUGH BD OF ED	1024-01	\$351,597	\$0	\$9,919	\$0	\$0	(\$33,133)	\$274	(\$7,440)	\$321,217
BOGOTA BOROUGH BD OF ED	1025-00	\$33,577,371	\$1,394,269	\$986,884	\$0	\$0	(\$4,197,416)	\$26,498	(\$719,601)	\$31,068,005
DUMONT BOROUGH BD OF ED	1026-00	\$98,149,902	\$3,628,451	\$2,871,995	\$0	\$0	(\$11,745,166)	\$77,509	(\$2,104,922)	\$90,877,769
ELMWOOD PARK BOROUGH BD OF ED	1027-00	\$58,318,108	\$2,940,847	\$1,728,759	\$0	\$0	(\$7,540,021)	\$46,259	(\$1,256,260)	\$54,237,692
ENGLEWOOD CITY BD OF ED	1028-00	\$97,226,158	\$4,566,593	\$2,872,603	\$0	\$0	(\$12,400,491)	\$76,974	(\$2,090,414)	\$90,251,423
FAIR LAWN BOROUGH BD OF ED	1029-00	\$200,542,494	\$8,088,181	\$5,887,159	\$0	\$0	(\$24,043,354)	\$158,908	(\$4,315,517)	\$186,317,871
FAIRVIEW BOROUGH BD OF ED	1030-00	\$35,159,455	\$1,639,352	\$1,038,389	\$0	\$0	(\$4,231,867)	\$28,036	(\$761,385)	\$32,871,980
FORT LEE BOROUGH BD OF ED	1031-00	\$118,561,227	\$5,280,118	\$3,494,705	\$0	\$0	(\$14,722,357)	\$93,951	(\$2,551,451)	\$110,156,193
GARFIELD CITY BD OF ED	1032-00	\$169,387,658	\$9,290,805	\$5,042,386	\$0	\$0	(\$21,956,832)	\$134,956	(\$3,665,034)	\$158,233,939
HACKENSACK CITY BD OF ED	1033-00	\$198,644,901	\$8,179,939	\$5,836,471	\$0	\$0	(\$24,707,925)	\$156,805	(\$4,258,398)	\$183,851,793
HILLSDALE BOROUGH BD OF ED	1034-00	\$48,453,902	\$2,063,932	\$1,425,552	\$0	\$0	(\$5,936,854)	\$38,382	(\$1,042,355)	\$45,002,559
LODI BD OF ED	1035-00	\$108,463,226	\$4,140,638	\$3,177,548	\$0	\$0	(\$13,243,777)	\$85,545	(\$2,323,161)	\$100,300,019
NEW MILFORD BOROUGH BD OF ED	1036-00	\$66,535,117	\$3,282,645	\$1,970,245	\$0	\$0	(\$8,438,782)	\$52,851	(\$1,435,282)	\$61,966,794
NEW MILFORD BOROUGH BD OF ED	1037-00	\$52,907,997	\$2,347,259	\$1,559,228	\$0	\$0	(\$6,466,539)	\$42,004	(\$1,140,717)	\$49,249,232
NORTH ARLINGTON BOROUGH BD OF ED	1038-00	\$23,942,829	\$1,040,839	\$705,023	\$0	\$0	(\$2,982,702)	\$18,943	(\$514,442)	\$22,210,490
PALISADES PARK BOROUGH BD OF ED	1039-00	\$53,327,028	\$2,687,346	\$1,580,742	\$0	\$0	(\$6,854,117)	\$42,332	(\$1,149,622)	\$49,633,709
PARK RIDGE BOROUGH BD OF ED	1040-00	\$54,258,388	\$2,188,041	\$1,592,811	\$0	\$0	(\$6,508,719)	\$42,991	(\$1,167,510)	\$50,406,002
RAMSEY BOROUGH BD OF ED	1041-00	\$116,097,884	\$5,053,029	\$3,418,761	\$0	\$0	(\$14,331,916)	\$91,969	(\$2,497,620)	\$107,832,107
RIDGEFIELD BOROUGH BD OF ED	1042-00	\$76,706,662	\$3,810,785	\$2,272,123	\$0	\$0	(\$9,519,979)	\$61,127	(\$1,660,045)	\$71,670,673
RIDGEWOOD VILLAGE BD OF ED	1043-00	\$185,996,206	\$7,258,806	\$5,453,482	\$0	\$0	(\$22,904,236)	\$146,669	(\$3,983,139)	\$171,967,788
RIVER EDGE BOROUGH BD OF ED	1044-00	\$37,110,975	\$2,034,709	\$1,104,720	\$0	\$0	(\$4,847,357)	\$29,536	(\$802,115)	\$34,630,468
ROCHELLE PARK TOWNSHIP BD OF ED	1045-00	\$17,029,960	\$687,345	\$499,935	\$0	\$0	(\$1,999,652)	\$13,530	(\$367,437)	\$15,863,681
RUTHERFORD BOROUGH BD OF ED	1046-00	\$86,164,742	\$3,618,763	\$2,533,581	\$0	\$0	(\$10,549,402)	\$68,217	(\$1,852,583)	\$79,983,318
SOUTH HACKENSACK TOWNSHIP BD OF ED	1047-00	\$10,730,895	\$529,173	\$317,753	\$0	\$0	(\$1,349,058)	\$8,534	(\$231,750)	\$10,005,547
TEANECK TOWNSHIP BD OF ED	1048-00	\$166,980,269	\$5,810,420	\$4,875,808	\$0	\$0	(\$19,865,595)	\$131,649	(\$3,575,243)	\$154,357,308
TENAFLY BOROUGH BD OF ED	1049-00	\$123,984,057	\$5,422,057	\$3,651,671	\$0	\$0	(\$15,165,536)	\$98,355	(\$2,671,046)	\$115,319,558
WOOD-RIDGE BOROUGH BD OF ED	1050-00	\$36,895,337	\$1,533,465	\$1,084,448	\$0	\$0	(\$4,625,261)	\$29,106	(\$790,446)	\$34,126,649
BERGEN COUNTY VOC-TECH SCHOOL	1052-00	\$120,176,443	\$5,223,665	\$3,538,397	\$0	\$0	(\$13,951,899)	\$95,930	(\$2,605,213)	\$112,477,323
BURLINGTON CITY BD OF ED	1053-00	\$87,708,957	\$3,713,885	\$2,579,987	\$0	\$0	(\$11,213,513)	\$69,069	(\$1,875,730)	\$80,982,655
PALMYRA BOROUGH BD OF ED	1054-00	\$43,079,843	\$1,576,958	\$1,260,137	\$0	\$0	(\$5,169,974)	\$33,994	(\$923,190)	\$39,857,768
COLLINGSWOOD BOROUGH BD OF ED	1055-00	\$91,708,901	\$3,458,716	\$2,685,540	\$0	\$0	(\$11,264,599)	\$72,239	(\$1,961,808)	\$84,698,989
GLOUCESTER CITY BD OF ED	1056-00	\$109,867,015	\$4,159,408	\$3,217,657	\$0	\$0	(\$13,300,993)	\$86,717	(\$2,355,004)	\$101,674,800
HADDON TOWNSHIP BD OF ED	1057-00	\$90,888,540	\$3,156,106	\$2,653,742	\$0	\$0	(\$10,778,666)	\$71,681	(\$1,946,655)	\$84,044,748
WOODLYNNE BOROUGH BD OF ED	1058-00	\$14,457,167	\$584,958	\$424,483	\$0	\$0	(\$1,807,474)	\$11,395	(\$309,470)	\$13,361,059
CAMDEN COUNTY TECHNICAL SCHOOL	1059-00	\$109,731,036	\$3,521,419	\$3,195,598	\$0	\$0	(\$12,502,452)	\$86,719	(\$2,355,061)	\$101,677,259
NORTH WILDWOOD CITY BD OF ED	1060-00	\$21,195,242	\$752,688	\$619,316	\$0	\$0	(\$2,488,695)	\$16,751	(\$454,913)	\$19,640,389
WILDWOOD CITY BD OF ED	1061-00	\$52,659,650	\$1,948,695	\$1,540,991	\$0	\$0	(\$6,449,968)	\$41,463	(\$1,126,022)	\$48,614,809
WILDWOOD CREST BOROUGH BD OF ED	1062-00	\$17,695,359	\$615,497	\$516,740	\$0	\$0	(\$2,246,904)	\$13,833	(\$375,663)	\$16,218,862
CAPE MAY CO TECHNICAL SCH DIST	1063-00	\$30,871,180	\$1,295,982	\$907,659	\$0	\$0	(\$3,589,251)	\$24,599	(\$668,045)	\$28,842,124
BRIDGETON CITY BD OF ED	1064-00	\$242,255,897	\$10,943,399	\$7,145,149	\$0	\$0	(\$30,309,814)	\$191,912	(\$5,211,819)	\$225,014,724
MILLVILLE CITY BD OF ED	1065-00	\$298,654,078	\$11,278,451	\$8,745,981	\$0	\$0	(\$36,617,172)	\$235,317	(\$6,390,570)	\$275,906,085
BELLEVILLE TOWN BD OF ED	1066-00	\$159,828,455	\$5,779,232	\$4,673,195	\$0	\$0	(\$19,289,050)	\$125,969	(\$3,420,972)	\$147,696,829
BLOOMFIELD TWP BD OF ED	1067-00	\$205,362,604	\$8,942,998	\$6,047,552	\$0	\$0	(\$25,532,610)	\$162,534	(\$4,413,985)	\$190,569,093
CALDWELL-WEST CALDWELL BD OF ED	1068-00	\$97,378,732	\$4,102,223	\$2,863,647	\$0	\$0	(\$11,853,755)	\$77,163	(\$2,095,535)	\$90,472,475
EAST ORANGE CITY BD OF ED	1069-00	\$440,561,267	\$20,143,328	\$13,000,518	\$0	\$0	(\$54,114,090)	\$350,054	(\$9,506,535)	\$410,434,542
ESSEX FELLS TOWNSHIP BD OF ED	1070-00	\$8,751,438	\$479,289	\$260,507	\$0	\$0	(\$1,172,261)	\$6,940	(\$188,480)	\$8,137,433
GLEN RIDGE BOROUGH BD OF ED	1071-00	\$58,842,422	\$2,653,584	\$1,735,371	\$0	\$0	(\$7,317,655)	\$46,647	(\$1,266,819)	\$54,693,550
IRVINGTON TOWN BD OF ED	1072-00	\$219,766,470	\$9,337,104	\$6,464,859	\$0	\$0	(\$26,384,767)	\$174,517	(\$4,739,405)	\$204,618,778
LIVINGSTON BD OF ED	1073-00	\$209,408,366	\$8,516,952	\$6,149,498	\$0	\$0	(\$25,317,771)	\$165,818	(\$4,503,173)	\$194,419,690
MILLBURN TOWNSHIP BD OF ED	1074-00	\$160,008,251	\$7,122,113	\$4,716,209	\$0	\$0	(\$19,615,191)	\$127,003	(\$3,449,056)	\$148,909,329
MONTCLAIR TOWNSHIP BD OF ED	1075-00	\$249,974,866	\$10,369,245	\$7,346,466	\$0	\$0	(\$30,174,830)	\$198,154	(\$5,381,316)	\$232,332,585
NUTLEY TOWN BD OF ED	1076-00	\$153,303,543	\$6,217,338	\$4,501,540	\$0	\$0	(\$18,921,922)	\$121,054	(\$3,287,494)	\$141,934,059
ORANGE CITY BD OF ED	1077-00	\$157,852,309	\$9,098,628	\$4,711,481	\$0	\$0	(\$20,681,843)	\$125,959	(\$3,420,717)	\$147,685,817
SOUTH ORANGE & MAPLEWOOD BD OF ED	1078-00	\$194,417,888	\$8,026,237	\$5,712,760	\$0	\$0	(\$23,895,078)	\$153,725	(\$4,174,759)	\$180,240,773
WEST ORANGE TOWNSHIP BD OF ED	1079-00	\$263,311,980	\$13,097,466	\$7,800,261	\$0	\$0	(\$33,521,661)	\$209,143	(\$5,679,756)	\$245,217,433
WOODBURY CITY BD OF ED	1080-00	\$68,641,112	\$2,724,002	\$2,013,840	\$0	\$0	(\$8,396,100)	\$54,214	(\$1,472,295)	\$63,564,774
BAYONNE CITY BOARD OF EDUCATION	1081-00	\$302,733,965	\$13,714,667	\$8,929,788	\$0	\$0	(\$37,156,687)	\$240,456	(\$6,530,144)	\$281,932,045
HARRISON TOWN BD OF ED	1082-00	\$70,950,238	\$3,294,658	\$2,095,143	\$0	\$0	(\$8,860,451)	\$56,297	(\$1,528,863)	\$66,007,022
HOBOKEN CITY BD OF ED	1083-00	\$127,914,700	\$4,111,042	\$3,725,648	\$0	\$0	(\$15,648,792)	\$100,199	(\$2,721,125)	\$117,481,672
NORTH BERGEN TWP BD OF ED	1084-00	\$231,663,923	\$10,135,077	\$6,823,415	\$0	\$0	(\$28,869,263)	\$183,335	(\$4,978,874)	\$214,957,613
SECAUCUS TOWN BD OF ED	1085-00	\$74,164,226	\$2,947,636	\$2,176,032	\$0	\$0	(\$9,156,085)	\$58,509	(\$1,588,953)	\$68,601,365
EWING TOWNSHIP BD OF ED	1086-00	\$166,279,469	\$6,618,104	\$4,878,989	\$0	\$0	(\$20,412,542)	\$131,285	(\$3,565,345)	\$153,929,960
HAMILTON TOWNSHIP BD OF ED	1087-00	\$522,308,236	\$18,915,951	\$15,272,477	\$0	\$0	(\$62,909,302)	\$411,788	(\$11,183,046)	\$482,816,104
LAWRENCE TOWNSHIP BD OF ED	1088-00	\$165,857,065	\$6,618,527	\$4,867,098	\$0	\$0	(\$20,416,334)	\$130,920	(\$3,555,429)	\$153,501,847
CARTERET BD OF ED	1091-00	\$122,378,319	\$4,913,428	\$3,592,069	\$0	\$0	(\$15,120,964)	\$96,578	(\$2,622,801)	\$113,236,629
MIDDLESEX BOROUGH BD OF ED	1092-00	\$84,696,411	\$3,421,588	\$2,486,528	\$0	\$0	(\$10,177,282)	\$67,098	(\$1,822,213)	\$78,672,130
NEW BRUNSWICK CITY BD OF ED	1093-00	\$301,873,866	\$14,649,072	\$8,932,262	\$0	\$0	(\$38,389,209)	\$239,492	(\$6,503,959)	\$280,801,524
EDISON TWP BD OF ED	1094-00	\$507,848,643	\$21,048,998	\$14,925,315	\$0	\$0	(\$63,656,760)	\$400,591	(\$10,878,967)	\$469,687,820
SAYREVILLE BOROUGH BD OF ED	1095-00	\$196,875,089	\$9,046,240	\$5,811,063	\$0	\$0	(\$24,886,793)	\$155,881	(\$4,233,299)	\$182,768,181
MIDDLESEX COUNTY VOC TECH SCHOOL	1096-00	\$142,358,487	\$6,534,945	\$4,201,250	\$0	\$0	(\$16,387,204)	\$114,052	(\$3,097,336)	\$133,724,194
ASBURY PARK CITY BD OF ED	1098-00	\$160,232,680	\$5,568,298	\$4,678,447	\$0	\$0	(\$18,655,270)	\$126,663	(\$3,439,830)	\$148,510,988
AVON-BY-THE-SEA BOROUGH BD OF ED	1099-00	\$7,131,853	\$301,466	\$209,753	\$0	\$0	(\$852,957)	\$6,665	(\$153,841)	\$6,641,939

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2017

Employer	Employer I.D.	June 30, 2016		Differences between Expected and Actual Experiences			June 30, 2017			
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
BELMAR BOROUGH BD OF ED	1100-00	\$25,411,218	\$903,538	\$742,546	\$0	\$0	(\$3,011,781)	\$20,061	(\$544,791)	\$23,520,791
BRADLEY BEACH BOROUGH BD OF ED	1101-00	\$14,910,124	\$604,638	\$437,792	\$11,831	\$0	(\$1,771,257)	\$11,831	(\$321,301)	\$13,871,827
BRIELLE BOROUGH BD OF ED	1102-00	\$23,611,649	\$902,356	\$691,698	\$0	\$0	(\$2,694,764)	\$18,780	(\$510,023)	\$22,019,696
DEAL BOROUGH BD OF ED	1103-00	\$5,308,290	\$254,297	\$156,969	\$0	\$0	(\$653,455)	\$4,227	(\$114,781)	\$4,955,547
EATONTOWN BOROUGH BD OF ED	1104-00	\$62,519,795	\$1,863,254	\$1,816,767	\$0	\$0	(\$7,421,880)	\$49,037	(\$1,331,712)	\$57,495,261
FREEHOLD BOROUGH BD OF ED	1105-00	\$52,466,989	\$2,566,278	\$1,553,031	\$0	\$0	(\$6,659,090)	\$41,653	(\$1,131,184)	\$48,837,677
FREEHOLD REG H S DISTRICT	1106-00	\$372,280,329	\$14,557,134	\$10,916,077	\$0	\$0	(\$45,435,718)	\$293,930	(\$7,982,348)	\$344,629,404
HIGHLANDS BOROUGH BD OF ED	1107-00	\$9,997,715	\$373,193	\$292,665	\$0	\$0	(\$1,251,932)	\$7,852	(\$213,236)	\$9,206,257
KEYPORT BOROUGH BD OF ED	1108-00	\$52,779,651	\$1,988,449	\$1,545,515	\$0	\$0	(\$6,517,569)	\$41,544	(\$1,128,213)	\$48,709,377
LONG BRANCH CITY BD OF ED	1109-00	\$232,877,958	\$10,300,951	\$6,862,438	\$0	\$0	(\$29,302,425)	\$184,157	(\$5,001,209)	\$215,921,870
MANASQUAN BOROUGH BD OF ED	1110-00	\$64,634,759	\$2,470,756	\$1,893,637	\$0	\$0	(\$7,888,479)	\$50,983	(\$1,384,564)	\$59,777,092
NEPTUNE TWP BD OF ED	1111-00	\$169,479,950	\$7,424,322	\$4,992,097	\$0	\$0	(\$21,025,959)	\$134,210	(\$3,644,788)	\$157,359,832
OCEANPORT BOROUGH BD OF ED	1112-00	\$33,826,385	\$1,178,247	\$987,762	\$0	\$0	(\$4,027,803)	\$26,667	(\$724,211)	\$31,267,047
RUMSON BOROUGH BD OF ED	1113-00	\$39,028,338	\$1,526,736	\$1,144,405	\$0	\$0	(\$4,733,016)	\$30,840	(\$837,537)	\$36,159,766
SEA GIRT BOROUGH BD OF ED	1114-00	\$9,177,904	\$322,579	\$268,090	\$0	\$0	(\$1,109,633)	\$7,224	(\$196,183)	\$8,469,981
SPRING LAKE BOROUGH BD OF ED	1115-00	\$12,483,458	\$538,624	\$367,457	\$0	\$0	(\$1,498,005)	\$9,921	(\$269,423)	\$11,632,032
BOONTON TOWN BD OF ED	1116-00	\$64,445,669	\$2,409,080	\$1,604,361	\$0	\$0	(\$6,645,259)	\$43,227	(\$1,173,929)	\$50,683,149
BUTLER BOROUGH BD OF ED	1117-00	\$55,023,258	\$1,825,447	\$1,604,147	\$0	\$0	(\$6,504,664)	\$43,339	(\$1,176,973)	\$50,814,554
CHATHAM BOROUGH BD OF ED	1118-00	\$169,198	\$0	\$17,482	\$0	\$0	(\$101,854)	\$446	(\$12,117)	\$523,155
DENVILLE TOWNSHIP BD OF ED	1119-00	\$53,694,456	\$2,464,072	\$1,584,831	\$0	\$0	(\$6,941,101)	\$42,383	(\$1,151,010)	\$49,693,631
DENVILLE TOWNSHIP BD OF ED	1119-01	\$10,386,293	\$581,668	\$309,478	\$0	\$0	(\$1,209,698)	\$8,399	(\$228,101)	\$9,848,039
DOVER TOWN BD OF ED	1120-00	\$98,621,927	\$3,663,631	\$2,886,408	\$0	\$0	(\$12,128,571)	\$77,624	(\$2,108,053)	\$91,012,966
FLORHAM PARK BOROUGH BD OF ED	1121-00	\$40,108,096	\$1,660,189	\$1,178,677	\$0	\$0	(\$4,995,379)	\$31,662	(\$859,856)	\$37,123,389
HARDING TOWNSHIP BD OF ED	1122-00	\$12,183,431	\$704,672	\$363,741	\$0	\$0	(\$1,689,640)	\$9,646	(\$261,961)	\$11,309,889
MADISON BOROUGH BD OF ED	1123-00	\$92,703,092	\$4,020,436	\$2,729,412	\$0	\$0	(\$11,337,090)	\$73,513	(\$1,996,412)	\$86,192,951
MOUNTAIN LAKES BOROUGH BD OF ED	1126-00	\$86,416,942	\$3,283,160	\$2,531,093	\$0	\$0	(\$10,104,352)	\$68,516	(\$1,860,721)	\$80,334,638
PARISPPANY TROY HILLS BD OF ED	1127-00	\$306,508,509	\$12,280,607	\$8,995,933	\$0	\$0	(\$37,754,777)	\$241,965	(\$6,571,120)	\$283,701,117
ROCKAWAY BOROUGH BD OF ED	1128-00	\$21,771,485	\$905,881	\$639,925	\$0	\$0	(\$2,655,234)	\$17,238	(\$468,133)	\$20,211,162
ROCKAWAY TOWNSHIP BD OF ED	1129-00	\$130,031,761	\$4,998,713	\$3,810,331	\$0	\$0	(\$15,657,003)	\$102,769	(\$2,790,935)	\$120,495,636
WASHINGTON TOWNSHIP BD OF ED	1130-00	\$110,603,351	\$3,823,165	\$3,228,815	\$0	\$0	(\$12,920,089)	\$87,378	(\$2,372,952)	\$102,449,668
WHARTON BOROUGH BD OF ED	1131-00	\$28,383,313	\$1,137,954	\$833,055	\$0	\$0	(\$3,471,269)	\$22,428	(\$609,080)	\$26,296,401
MORRIS HILLS REGIONAL SCHOOL DISTRICT	1132-00	\$137,068,538	\$5,288,809	\$4,017,148	\$0	\$0	(\$16,715,162)	\$108,172	(\$2,937,649)	\$126,829,856
LAKEWOOD TWP BD OF ED	1133-00	\$196,790,497	\$9,589,019	\$5,824,071	\$0	\$0	(\$25,195,534)	\$156,016	(\$4,236,980)	\$182,927,089
LAVALLETTE BOROUGH BD OF ED	1134-00	\$6,845,488	\$283,931	\$201,170	\$0	\$0	(\$792,875)	\$5,454	(\$148,123)	\$6,395,045
OCEAN GATE BOROUGH BD OF ED	1136-00	\$6,361,353	\$277,414	\$187,320	\$0	\$0	(\$723,126)	\$5,092	(\$138,273)	\$5,969,780
POINT PLEASANT BORO BD OF ED	1137-00	\$115,459,931	\$4,303,725	\$3,379,563	\$0	\$0	(\$14,001,282)	\$91,054	(\$2,472,793)	\$106,760,198
POINT PLEASANT BEACH BOROUGH BD OF ED	1138-00	\$39,204,738	\$1,376,110	\$1,145,081	\$0	\$0	(\$4,569,168)	\$30,999	(\$841,848)	\$36,345,912
SEASIDE HEIGHTS BD OF ED	1139-00	\$10,024,075	\$482,641	\$296,466	\$0	\$0	(\$1,167,022)	\$8,039	(\$218,323)	\$9,425,876
SEASIDE PARK BOROUGH BD OF ED	1140-00	\$2,287,694	\$5,863	\$64,714	\$0	\$0	(\$245,368)	\$1,763	(\$47,871)	\$2,066,795
POMPTON LAKES BOROUGH BD OF ED	1141-00	\$64,982,856	\$2,557,290	\$1,905,824	\$0	\$0	(\$7,688,630)	\$51,523	(\$1,399,216)	\$60,409,647
SALEM CITY BD OF ED	1142-00	\$61,452,460	\$2,613,353	\$1,807,849	\$0	\$0	(\$7,494,251)	\$48,705	(\$1,322,683)	\$57,105,433
SOMERSET HILLS SCHOOL DISTRICT	1143-00	\$70,076,647	\$2,840,160	\$2,057,598	\$0	\$0	(\$8,486,275)	\$55,469	(\$1,506,400)	\$65,037,199
MANVILLE BOROUGH BD OF ED	1144-00	\$44,854,454	\$1,993,933	\$1,322,023	\$0	\$0	(\$5,563,350)	\$35,546	(\$965,334)	\$41,677,272
NORTH PLAINFIELD BOROUGH BD OF ED	1145-00	\$127,641,167	\$5,474,264	\$3,756,381	\$0	\$0	(\$15,723,187)	\$101,071	(\$2,744,824)	\$118,504,872
SOMERVILLE BOROUGH BD OF ED	1146-00	\$83,302,832	\$3,784,731	\$2,457,659	\$0	\$0	(\$10,730,828)	\$65,753	(\$1,785,672)	\$77,094,475
SUSSEX COUNTY VOC TECH SCHOOL	1147-00	\$6,880,477	\$1,073,632	\$1,073,632	\$0	\$0	(\$4,286,914)	\$29,062	(\$789,255)	\$34,075,252
BERKELEY HEIGHTS BD OF ED	1148-00	\$109,987,082	\$4,479,767	\$3,230,012	\$0	\$0	(\$13,113,716)	\$87,251	(\$2,369,506)	\$102,300,890
CLARK TOWNSHIP BD OF ED	1149-00	\$80,368,848	\$3,009,132	\$2,352,828	\$0	\$0	(\$9,807,334)	\$63,341	(\$1,720,173)	\$74,266,642
CRANFORD TOWNSHIP BD OF ED	1150-00	\$141,699,912	\$5,937,830	\$4,166,165	\$0	\$0	(\$17,372,201)	\$112,153	(\$3,045,775)	\$131,498,084
GARWOOD BOROUGH BD OF ED	1151-00	\$17,943,327	\$587,243	\$522,868	\$0	\$0	(\$2,039,342)	\$14,194	(\$385,483)	\$16,642,807
HILLSIDE TOWNSHIP BD OF ED	1152-00	\$105,331,974	\$5,165,048	\$3,118,204	\$0	\$0	(\$13,348,774)	\$83,650	(\$2,271,704)	\$98,078,398
KENILWORTH BOROUGH BD OF ED	1153-00	\$44,004,651	\$2,223,210	\$1,304,585	\$0	\$0	(\$5,726,145)	\$34,878	(\$947,192)	\$40,893,987
LINDEN CITY BD OF ED	1154-00	\$229,828,961	\$10,957,991	\$6,794,851	\$0	\$0	(\$28,731,866)	\$182,581	(\$4,958,411)	\$214,074,107
MOUNTAINSIDE BOROUGH BD OF ED	1155-00	\$22,043,073	\$1,031,795	\$651,138	\$0	\$0	(\$2,688,790)	\$17,551	(\$476,633)	\$20,578,134
NEW PROVIDENCE BORO BD OF ED	1156-00	\$79,718,689	\$3,337,071	\$2,343,773	\$0	\$0	(\$9,889,193)	\$62,996	(\$1,710,813)	\$73,862,523
PLAINFIELD CITY BD OF ED	1157-00	\$255,182,545	\$10,922,132	\$7,508,830	\$0	\$0	(\$30,228,881)	\$203,050	(\$5,514,285)	\$238,073,391
ROSELLE BOROUGH BD OF ED	1158-00	\$90,835,533	\$4,482,833	\$2,689,867	\$0	\$0	(\$11,520,370)	\$72,155	(\$1,959,527)	\$84,600,491
ROSELLE PARK BOROUGH BD OF ED	1159-00	\$85,170,876	\$3,438,149	\$2,500,483	\$0	\$0	(\$10,554,292)	\$67,205	(\$1,825,113)	\$78,797,308
SPRINGFIELD TOWNSHIP BD OF ED	1160-00	\$73,750,577	\$3,173,071	\$2,170,691	\$0	\$0	(\$9,036,777)	\$58,447	(\$1,587,271)	\$68,528,738
UNION TOWNSHIP BD OF ED	1161-00	\$276,132,530	\$12,246,214	\$8,137,888	\$0	\$0	(\$34,500,500)	\$218,594	(\$5,936,413)	\$256,298,313
UNION CO REG HIGH SCH DIST 1	1162-00	\$7,160,441	\$0	\$202,075	\$0	\$0	(\$893,977)	\$5,397	(\$146,556)	\$6,327,380
WESTFIELD TOWN BD OF ED	1163-00	\$218,359,164	\$8,971,309	\$6,415,030	\$0	\$0	(\$26,842,028)	\$172,614	(\$4,687,744)	\$202,388,345
HACKETTSTOWN TOWN BD OF ED	1164-00	\$81,843,154	\$2,942,210	\$2,392,547	\$0	\$0	(\$9,985,493)	\$64,400	(\$1,748,923)	\$75,507,895
INDEPENDENCE TOWNSHIP BD OF ED	1165-00	\$117,575	\$0	\$3,318	\$0	\$0	(\$14,193)	\$89	(\$2,417)	\$104,372
PHILLIPSBURG TOWN BD OF ED	1166-00	\$175,557,852	\$7,036,033	\$5,152,517	\$0	\$0	(\$21,259,206)	\$138,896	(\$3,772,045)	\$162,854,047
WASHINGTON BORO BD OF ED	1167-00	\$22,291,926	\$803,362	\$651,687	\$0	\$0	(\$2,603,705)	\$17,639	(\$479,036)	\$20,681,873
BEVERLY CITY BD OF ED	1168-00	\$11,967,897	\$536,262	\$352,885	\$0	\$0	(\$1,576,050)	\$9,411	(\$255,590)	\$11,034,815
FAIRFIELD TOWNSHIP BD OF ED	1169-00	\$29,343,016	\$1,181,160	\$861,367	\$0	\$0	(\$3,624,881)	\$23,160	(\$628,964)	\$27,154,858
KEANSBURG BD OF ED	1170-00	\$86,991,128	\$3,926,461	\$2,565,727	\$0	\$0	(\$11,147,398)	\$68,691	(\$1,865,458)	\$80,539,151
MONMOUTH BEACH BOROUGH BD OF ED	1171-00	\$10,642,077	\$419,609	\$312,151	\$0	\$0	(\$1,312,747)	\$8,394	(\$227,951)	\$9,841,533
SPRING LAKE HEIGHTS BOROUGH BD	1172-00	\$13,742,764	\$590,105	\$404,460	\$0	\$0	(\$1,696,002)	\$10,880	(\$295,473)	\$12,756,734
CAMDEN CO AUDIO VISUAL AIDS COMMISSION	1270-00	\$331,066	\$0	\$9,340	\$0	\$0	(\$32,105)	\$257	(\$6,985)	\$301,573
MIDDLESEX COUNTY AUDIO VIS AID	1275-00	\$24,012	\$0	\$678	\$0	\$0	(\$5,257)	\$16	(\$440)	\$19,009
MONMOUTH COUNTY AUDIO VIS AIDS	1276-00	\$119,164	\$0	\$3,362	\$0	\$0	(\$11,050)	\$93	(\$2,526)	\$109,043
CENTRAL REGIONAL H S DIST	1281-00	\$94,395,474	\$3,602,242	\$2,765,384	\$0	\$0	(\$11,538,468)	\$74,438	(\$2,021,533)	\$87,277,537

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2017

Employer	Employer I.D.	June 30, 2016		Differences between Expected and Actual Experiences					June 30, 2017	
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
WATCHUNG HILLS REGIONAL HS DIS	1282-00	\$69,856,981	\$3,028,836	\$2,056,794	\$0	\$0	(\$8,710,453)	\$55,256	(\$1,500,600)	\$64,786,814
RUMSON-FAIR HAVEN REG BD OF ED	1283-00	\$37,090,224	\$1,540,528	\$1,090,160	\$0	\$0	(\$4,691,572)	\$29,224	(\$793,648)	\$34,264,916
ELIZABETH CITY BD OF ED	1287-00	\$876,762,651	\$40,479,339	\$25,883,878	\$0	\$0	(\$109,149,723)	\$695,766	(\$18,895,122)	\$815,776,789
SUMMIT BOARD OF EDUCATION	1288-00	\$139,400,608	\$6,663,832	\$4,121,845	\$0	\$0	(\$17,434,601)	\$110,751	(\$3,007,711)	\$129,854,724
CLIFTON CITY BOARD OF EDUCATION	1289-00	\$345,582,725	\$15,140,016	\$10,179,213	\$0	\$0	(\$42,565,992)	\$273,923	(\$7,438,999)	\$321,170,886
PASSAIC CITY BD OF ED	1290-00	\$489,141,467	\$22,967,340	\$14,451,633	\$0	\$0	(\$61,939,400)	\$387,622	(\$10,526,765)	\$454,481,897
TRENTON CITY BD OF ED	1291-00	\$506,603,719	\$16,086,990	\$14,749,156	\$0	\$0	(\$59,667,257)	\$398,594	(\$10,824,736)	\$467,346,466
KEARNY TOWN BD OF ED	1292-00	\$205,621,681	\$8,218,679	\$6,034,516	\$0	\$0	(\$25,776,003)	\$161,932	(\$4,397,634)	\$189,863,171
RED BANK BOROUGH BD OF ED	1293-00	\$43,504,319	\$2,105,818	\$1,287,114	\$0	\$0	(\$5,527,096)	\$34,514	(\$937,310)	\$40,467,359
LYNDHURST TOWNSHIP BD OF ED	1294-00	\$83,127,346	\$3,409,162	\$2,442,009	\$0	\$0	(\$10,343,872)	\$65,603	(\$1,781,599)	\$76,918,649
RIDGEFIELD PARK VILLAGE BD OF ED	1295-00	\$78,868,829	\$3,721,185	\$2,330,643	\$0	\$0	(\$9,875,966)	\$62,608	(\$1,700,263)	\$73,407,036
BLACK HORSE PIKE REG. SCH. DIS	1298-00	\$150,165,412	\$6,091,550	\$4,409,546	\$0	\$0	(\$18,893,199)	\$118,278	(\$3,212,111)	\$138,679,476
LENAPE REGIONAL HS DIST	1299-00	\$302,817,382	\$11,921,114	\$8,881,542	\$0	\$0	(\$36,996,770)	\$239,123	(\$6,493,929)	\$280,368,462
LAKELAND REGIONAL HIGH SCHOOL	1300-00	\$48,054,842	\$1,971,758	\$1,411,689	\$0	\$0	(\$5,876,261)	\$38,011	(\$1,032,284)	\$44,567,755
RIVER DELL REGIONAL BD OF ED	1301-00	\$59,791,537	\$2,464,085	\$1,756,751	\$0	\$0	(\$7,227,961)	\$47,374	(\$1,286,546)	\$55,545,240
SOUTHERN REGIONAL H S DISTRICT	1312-00	\$149,635,802	\$5,099,973	\$4,366,278	\$0	\$0	(\$17,606,068)	\$118,047	(\$3,205,828)	\$138,408,204
WEST MORRIS REGIONAL BD OF ED	1313-00	\$99,488,845	\$3,709,580	\$2,912,060	\$0	\$0	(\$11,886,287)	\$78,609	(\$2,134,806)	\$97,168,001
LOWER CAPE MAY REGIONAL SCHOOL	1314-00	\$83,992,497	\$2,812,991	\$2,449,434	\$0	\$0	(\$9,838,497)	\$66,255	(\$1,799,312)	\$77,683,368
SOUTH HUNTERDON REGIONAL BD OF ED	1317-00	\$9,222,077	\$0	\$260,209	\$0	\$0	(\$997,199)	\$7,079	(\$192,244)	\$8,299,922
GREATER EGG HARBOR REGIONAL	1318-00	\$146,471,954	\$6,006,959	\$4,302,790	\$0	\$0	(\$17,983,177)	\$115,796	(\$3,144,712)	\$135,769,610
DELAWARE VALLEY REGIONAL HS DIST	1321-00	\$43,528,971	\$1,847,065	\$1,280,474	\$0	\$0	(\$5,386,544)	\$34,431	(\$935,040)	\$40,369,357
MAINLAND REGIONAL HS DISTRICT	1330-00	\$64,650,619	\$2,308,558	\$1,889,468	\$0	\$0	(\$7,742,456)	\$50,979	(\$1,384,463)	\$59,772,705
PASSAIC COUNTY MANCHESTER REG	1331-00	\$25,714,372	\$1,128,238	\$757,457	\$0	\$0	(\$3,125,310)	\$20,419	(\$554,516)	\$23,940,660
STERLING REGIONAL HS DIST	1332-00	\$43,024,094	\$1,762,854	\$1,263,850	\$0	\$0	(\$5,316,260)	\$33,984	(\$922,909)	\$39,845,613
MONMOUTH COUNTY REGIONAL HS	1333-00	\$58,667,403	\$1,925,600	\$1,709,777	\$0	\$0	(\$6,848,128)	\$46,264	(\$1,256,418)	\$54,244,498
WEST ESSEX REGIONAL SCHOOL DIS	1334-00	\$65,390,300	\$2,679,518	\$1,920,885	\$0	\$0	(\$8,121,040)	\$51,616	(\$1,401,760)	\$60,519,519
DELSEA REGIONAL SCHOOL DISTRICT	1340-00	\$82,782,965	\$3,150,773	\$2,424,839	\$0	\$0	(\$9,751,384)	\$65,580	(\$1,780,977)	\$76,891,796
NORTHERN BURLINGTON CO REG	1341-00	\$79,363,065	\$3,266,346	\$2,331,755	\$0	\$0	(\$9,881,677)	\$62,637	(\$1,701,051)	\$73,441,075
SALEM COUNTY VOC TECH SCHOOL	1342-00	\$14,651,304	\$828,546	\$436,834	\$0	\$0	(\$1,857,206)	\$11,729	(\$318,541)	\$13,752,666
CLEARVIEW REGIONAL HIGH SCHOOL DISTRICT	1343-00	\$93,778,742	\$3,623,428	\$2,748,558	\$0	\$0	(\$11,402,411)	\$74,041	(\$2,010,741)	\$86,811,617
OCEAN COUNTY VOC TECH H S DIST	1357-00	\$62,678,394	\$2,368,378	\$1,835,473	\$0	\$0	(\$7,422,038)	\$49,606	(\$1,347,170)	\$58,162,643
MONMOUTH COUNTY VOC SCHOOL DISTRICT	1360-00	\$92,731,162	\$3,427,959	\$2,713,248	\$0	\$0	(\$10,503,943)	\$73,724	(\$2,002,134)	\$86,440,616
UNION COUNTY VOC TECH SCHOOL	1362-00	\$33,801,505	\$1,753,122	\$1,003,323	\$0	\$0	(\$4,224,906)	\$26,975	(\$732,559)	\$31,627,460
WARREN COUNTY VOC TECH BD OF ED	1371-00	\$18,422,395	\$715,592	\$540,032	\$0	\$0	(\$2,189,176)	\$14,591	(\$396,239)	\$17,107,195
SOMERSET COUNTY VOC TECH SCHOOL DISTRICT	1374-00	\$34,405,838	\$1,145,004	\$1,003,178	\$0	\$0	(\$4,100,326)	\$27,075	(\$735,293)	\$31,745,476
SHORE REGIONAL H S DISTRICT	1386-00	\$31,268,615	\$1,060,885	\$912,295	\$0	\$0	(\$3,786,464)	\$24,574	(\$667,360)	\$28,812,545
HENRY HUDSON REG SCH DIST BD OF ED	1390-00	\$20,036,215	\$611,634	\$582,625	\$0	\$0	(\$2,322,069)	\$15,775	(\$428,401)	\$18,495,779
KINGSWAY REGIONAL SCHOOL DIST.	1395-00	\$74,829,255	\$3,941,593	\$2,222,996	\$0	\$0	(\$9,835,019)	\$59,366	(\$1,612,222)	\$69,605,969
NORTHERN HIGHLANDS REG HS BD OF ED	1399-00	\$48,909,665	\$2,067,846	\$1,438,533	\$0	\$0	(\$6,020,007)	\$38,707	(\$1,051,180)	\$45,383,564
BUENA REGIONAL SCHOOL DIST	1406-00	\$110,694,262	\$3,513,081	\$3,222,669	\$0	\$0	(\$13,018,410)	\$87,108	(\$2,365,619)	\$102,133,091
BURLINGTON COUNTY INST OF TECH	1411-00	\$80,960,557	\$3,034,957	\$2,370,189	\$0	\$0	(\$9,666,722)	\$63,988	(\$1,737,743)	\$75,025,226
TINTON FALLS BOROUGH BD OF ED	1417-00	\$59,631,378	\$2,423,476	\$1,751,089	\$0	\$0	(\$7,214,929)	\$47,212	(\$1,282,164)	\$55,356,062
WOODSTOWN-PILESGROVE REGIONAL	1418-00	\$74,594,093	\$2,586,164	\$2,177,878	\$0	\$0	(\$8,891,045)	\$58,789	(\$1,596,550)	\$68,929,329
ANDOVER REGIONAL BD OF ED	1419-00	\$29,599,949	\$950,596	\$862,039	\$0	\$0	(\$3,393,553)	\$23,376	(\$634,818)	\$27,407,589
PASSAIC COUNTY VOCATIONAL TECH	1420-00	\$139,375,042	\$7,507,606	\$4,144,840	\$0	\$0	(\$17,228,366)	\$111,625	(\$3,031,442)	\$130,879,305
GATEWAY REGIONAL HIGH SCH DIST	1423-00	\$57,676,533	\$2,060,627	\$1,685,700	\$0	\$0	(\$6,987,733)	\$45,414	(\$1,233,319)	\$53,247,222
UPPER FREEHOLD REGIONAL BD OF ED	1427-00	\$87,510,587	\$3,845,411	\$2,578,000	\$0	\$0	(\$10,881,099)	\$69,289	(\$1,881,702)	\$81,240,486
BORDENTOWN REGIONAL BD OF ED	1431-00	\$101,779,378	\$4,140,968	\$2,988,956	\$0	\$0	(\$12,487,126)	\$80,443	(\$2,184,605)	\$94,318,014
HIGH POINT REG HIGH SCH DIST	1433-00	\$57,509,072	\$1,968,128	\$1,678,317	\$0	\$0	(\$6,802,058)	\$45,346	(\$1,231,468)	\$53,167,337
MANALAPAN-ENGLISHTOWN REG BD OF ED	1435-00	\$206,928,405	\$8,180,454	\$6,070,034	\$0	\$0	(\$25,026,705)	\$163,645	(\$4,444,155)	\$191,871,678
MATAWAN-ABERDEEN REGIONAL HIGH SCHOOL DISTRICT	1438-00	\$162,670,109	\$6,160,515	\$4,764,152	\$0	\$0	(\$19,699,555)	\$128,391	(\$3,486,753)	\$150,536,859
ATLANTIC CAPE COMMUNITY COLLEGE	1441-00	\$69,704,049	\$3,122,319	\$2,055,059	\$0	\$0	(\$8,517,972)	\$55,365	(\$1,503,575)	\$64,915,245
ATLANTIC CAPE COMMUNITY COLLEGE	1441-70	\$217,560	\$15,067	\$6,564	\$0	\$0	(\$26,952)	\$177	(\$4,809)	\$207,607
OCEAN COUNTY COLLEGE	1444-00	\$66,552,220	\$3,291,202	\$1,970,735	\$0	\$0	(\$7,684,725)	\$53,502	(\$1,452,959)	\$62,729,975
OCEAN COUNTY COLLEGE PARTTIME	1444-70	\$270,901	\$0	\$7,646	\$0	\$0	(\$37,783)	\$201	(\$5,455)	\$235,510
SUSSEX WANTAGE REGIONAL SCHOOL	1445-00	\$71,189,918	\$2,341,403	\$2,074,882	\$0	\$0	(\$8,371,803)	\$56,092	(\$1,523,308)	\$65,767,184
EASTERN CAMDEN COUNTY REG SCHOOL	1447-00	\$79,957,637	\$3,076,255	\$2,343,117	\$0	\$0	(\$9,762,114)	\$63,084	(\$1,713,182)	\$73,964,797
MIDDLESEX COUNTY COLLEGE	1454-00	\$116,464,462	\$4,993,852	\$3,427,264	\$0	\$0	(\$13,811,766)	\$92,666	(\$2,516,563)	\$108,649,915
HOPEWELL VALLEY REG SCH DIST	1461-00	\$165,557,124	\$6,825,202	\$4,864,441	\$0	\$0	(\$20,323,672)	\$130,917	(\$3,555,355)	\$153,498,657
CUMBERLAND COUNTY COLLEGE	1468-00	\$32,787,922	\$2,421,417	\$993,622	\$0	\$0	(\$4,321,817)	\$26,598	(\$722,321)	\$31,185,421
WARREN HILLS REGIONAL BD OF ED	1477-00	\$84,532,507	\$2,784,977	\$2,464,001	\$0	\$0	(\$10,285,824)	\$66,321	(\$1,801,107)	\$77,760,795
MERCER COUNTY COMMUNITY COLLEGE	1478-00	\$100,491,244	\$6,140,684	\$3,009,057	\$0	\$0	(\$12,638,155)	\$80,927	(\$2,197,761)	\$94,885,996
MERCER COUNTY COMMUNITY COLLEGE	1478-70	\$966,889	\$25,242	\$27,993	\$0	\$0	(\$103,674)	\$765	(\$20,764)	\$966,451
MORRIS COUNTY COLLEGE	1481-00	\$80,944,242	\$3,605,133	\$2,385,722	\$0	\$0	(\$9,421,644)	\$64,668	(\$1,756,197)	\$75,821,924
MORRIS COUNTY COLLEGE PARTTIME	1481-70	\$102,283	\$8,462	\$3,124	\$0	\$0	(\$11,030)	\$86	(\$2,330)	\$100,595
RARITAN VALLEY COMMUNITY COLLEGE	1482-00	\$57,789,799	\$4,136,357	\$1,747,468	\$0	\$0	(\$7,233,637)	\$47,086	(\$1,278,742)	\$55,208,331
RARITAN VALLEY COMMUNITY COLLEGE	1482-70	\$128,227	\$7,878	\$6,378	\$0	\$0	(\$17,301)	\$180	(\$4,875)	\$128,487
BERGEN COUNTY COMMUNITY COLLEGE	1486-00	\$129,260,934	\$8,753,002	\$3,894,464	\$0	\$0	(\$15,824,553)	\$105,189	(\$2,856,640)	\$123,332,396
BERGEN COUNTY COMMUNITY COLLEGE	1486-70	\$336,705	\$14,927	\$9,919	\$0	\$0	(\$30,725)	\$276	(\$7,495)	\$323,607
PRINCETON REGIONAL SCHOOL DIST	1487-00	\$160,761,108	\$6,829,388	\$4,729,081	\$0	\$0	(\$19,257,642)	\$127,696	(\$3,467,886)	\$149,722,295
CAMDEN COUNTY COMM COLLEGE	1490-00	\$100,489,624	\$5,482,607	\$2,990,338	\$0	\$0	(\$12,226,813)	\$80,704	(\$2,191,710)	\$94,624,750
CAMDEN COUNTY COMM COLLEGE	1490-60	\$128,979	\$11,741	\$3,972	\$0	\$0	(\$19,151)	\$105	(\$2,844)	\$122,802
CAMDEN COUNTY COMM COLLEGE PART TIME	1490-70	\$454,957	\$29,189	\$16,202	\$0	\$0	(\$68,687)	\$435	(\$11,819)	\$510,277
ESSEX COUNTY COLLEGE	1495-00	\$125,774,238	\$7,336,140	\$3,756,199	\$0	\$0	(\$15,593,622)	\$101,175	(\$2,747,641)	\$118,626,489
ESSEX COUNTY COLLEGE PARTTIME	1495-70	\$178,585	\$12,392	\$5,388	\$0	\$0	(\$19,720)	\$147	(\$4,002)	\$172,790

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2017

Employer	Employer I.D.	June 30, 2016		Differences between Expected and Actual Experiences				June 30, 2017		
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
ROWAN COLLEGE AT BURLINGTON CO	1496-00	\$73,763,780	\$5,717,543	\$2,242,986	\$0	\$0	(\$9,725,672)	\$60,067	(\$1,631,249)	\$70,427,455
BURLINGTON COUNTY COMM COLLEGE	1496-70	\$203,395	\$8,060	\$5,965	\$0	\$0	(\$19,647)	\$165	(\$4,481)	\$193,457
ROWAN COLLEGE AT GLOUCESTER CO	1497-00	\$48,212,069	\$3,068,016	\$1,447,055	\$0	\$0	(\$6,004,585)	\$38,979	(\$1,058,577)	\$45,702,957
BROOKDALE COMMUNITY COLLEGE	1509-00	\$132,323,942	\$7,615,203	\$3,948,893	\$0	\$0	(\$16,380,507)	\$106,376	(\$2,888,896)	\$124,725,011
BROOKDALE COMMUNITY COLLEGE	1509-60	\$282,906	\$19,989	\$8,550	\$0	\$0	(\$44,938)	\$222	(\$6,038)	\$260,691
BROOKDALE COMMUNITY COLLEGE PA	1509-70	\$399,718	\$18,765	\$11,806	\$0	\$0	(\$37,947)	\$327	(\$8,889)	\$383,780
MERCER COUNTY VOC TECH SCHOOL	1512-00	\$26,665,519	\$929,757	\$778,662	\$0	\$0	(\$3,103,939)	\$21,082	(\$572,534)	\$24,718,547
TOMS RIVER SCHOOL DIST	1515-00	\$20,722,655	\$712,416	\$604,858	\$0	\$0	(\$2,472,945)	\$16,324	(\$443,323)	\$19,139,985
WESTWOOD REGIONAL BD OF ED	1517-00	\$713,403,660	\$23,853,635	\$20,804,270	\$0	\$0	(\$85,869,098)	\$560,794	(\$15,229,642)	\$657,523,619
WESTWOOD REGIONAL BD OF ED	1521-00	\$92,078,919	\$4,199,122	\$2,716,942	\$0	\$0	(\$11,612,612)	\$72,901	(\$1,979,793)	\$85,475,479
WEST WINDSOR-PLAINSBORO REG SC	1529-00	\$336,757,818	\$13,136,999	\$9,873,476	\$0	\$0	(\$40,689,817)	\$266,199	(\$7,229,255)	\$312,115,420
NORTH WARREN REG HIGH SCHOOL	1531-00	\$41,824,071	\$1,496,700	\$1,222,527	\$0	\$0	(\$5,310,056)	\$32,731	(\$888,895)	\$38,377,078
CUMBERLAND COUNTY VO-TECH SCHOOL	1533-00	\$22,300,967	\$733,098	\$649,987	\$0	\$0	(\$2,685,325)	\$17,519	(\$475,761)	\$20,540,485
UNION COUNTY EDUCATIONAL SRV COMMISSION	1537-00	\$49,348,101	\$2,351,295	\$1,458,819	\$0	\$0	(\$5,832,514)	\$39,483	(\$1,072,243)	\$46,292,941
MORRIS COUNTY VOC TECH SCHOOL	1541-00	\$28,904,476	\$1,321,392	\$852,895	\$0	\$0	(\$3,415,035)	\$23,079	(\$626,768)	\$27,060,039
RED BANK REGIONAL HS DIST	1543-00	\$25,149,034	\$2,168,108	\$1,532,754	\$0	\$0	(\$6,349,237)	\$41,297	(\$1,121,520)	\$48,420,436
PASSAIC COUNTY COMMUNITY COLLEGE	1548-00	\$39,162,297	\$1,542,769	\$1,148,581	\$0	\$0	(\$4,568,305)	\$31,106	(\$844,762)	\$36,471,686
HUDSON COUNTY SCHOOLS OF TECHNOLOGY	1584-00	\$97,055,980	\$4,132,276	\$2,855,280	\$0	\$0	(\$11,470,093)	\$77,232	(\$2,097,406)	\$90,553,269
LENAPE VALLEY REG HS DIST	1586-00	\$34,325,366	\$1,174,373	\$1,001,716	\$0	\$0	(\$4,028,993)	\$27,091	(\$735,718)	\$31,763,833
GLOUCESTER COUNTY VOC BD OF ED	1592-00	\$42,297,902	\$1,792,778	\$1,244,161	\$0	\$0	(\$5,101,030)	\$33,566	(\$911,564)	\$39,355,815
MORRIS SCHOOL DISTRICT	1602-00	\$216,983,826	\$8,614,150	\$6,366,019	\$0	\$0	(\$26,242,865)	\$171,628	(\$4,660,956)	\$201,231,802
KITTATINNY REGIONAL H S	1605-00	\$47,641,006	\$1,915,155	\$1,398,423	\$0	\$0	(\$5,849,953)	\$37,630	(\$1,021,921)	\$44,120,340
BERGEN COUNTY SPEC SER SCH DIST	1611-00	\$187,248,779	\$8,697,404	\$5,529,097	\$0	\$0	(\$22,162,909)	\$149,596	(\$4,062,621)	\$175,399,346
SALEM COUNTY COMMUNITY COLLEGE	1613-00	\$12,956,779	\$1,240,076	\$400,669	\$0	\$0	(\$1,834,675)	\$10,648	(\$289,164)	\$12,484,333
BURLINGTON COUNTY AUD VIS AIDS	1614-00	\$1,143,761	\$3,510	\$32,372	\$0	\$0	(\$125,255)	\$880	(\$23,889)	\$1,031,379
OCEAN COUNTY AUDIO VISUAL AIDS	1615-00	\$462,511	\$0	\$13,052	\$0	\$0	(\$55,252)	\$351	(\$9,523)	\$411,139
WALKKILL VALLEY REG. HS BD OF ED	1622-00	\$31,374,271	\$1,002,548	\$913,581	\$0	\$0	(\$3,629,876)	\$24,745	(\$672,009)	\$29,013,260
BURLINGTON CO BD OF SPCL SRVCS	1624-00	\$129,378,706	\$5,393,350	\$3,803,066	\$0	\$0	(\$15,712,915)	\$102,501	(\$2,783,648)	\$120,181,060
MORRIS COUNTY EDUCATIONAL SERV	1626-00	\$22,147,626	\$830,984	\$648,389	\$0	\$0	(\$2,571,062)	\$17,566	(\$477,057)	\$20,596,446
CAPE MAY COUNTY SPEC SERV SCHOOL	1643-00	\$55,715,567	\$1,668,921	\$1,619,209	\$0	\$0	(\$6,381,545)	\$43,901	(\$1,192,243)	\$51,473,810
HUDSON COUNTY COMMUNITY COLLEGE	1656-00	\$54,844,428	\$6,301,791	\$1,725,757	\$0	\$0	(\$8,107,453)	\$45,689	(\$1,240,782)	\$53,569,430
CUMBERLAND REGIONAL SCHOOL DIS	1668-00	\$52,427,469	\$1,720,094	\$1,527,989	\$0	\$0	(\$6,398,076)	\$41,111	(\$1,116,463)	\$48,202,124
PINELANDS REGIONAL SCHOOL DIST	1672-00	\$83,899,581	\$3,405,019	\$2,463,638	\$0	\$0	(\$10,284,149)	\$66,312	(\$1,800,845)	\$77,749,596
MIDDLESEX COUNTY EDUCATIONAL SERV COMM	1699-00	\$76,911,187	\$4,618,069	\$2,300,705	\$0	\$0	(\$9,738,211)	\$61,813	(\$1,678,672)	\$72,474,891
EDUCATIONAL INFO & RESOURCE CE	1704-00	\$11,745,981	\$773,675	\$353,312	\$0	\$0	(\$1,544,513)	\$9,451	(\$256,665)	\$11,081,241
MERCER COUNTY SPECIAL SERV SCHOOL	1708-00	\$124,776,914	\$4,016,607	\$3,634,183	\$0	\$0	(\$14,440,870)	\$98,434	(\$2,673,189)	\$115,412,079
GLOUCESTER COUNTY SPEC SERV SCHOOL	1721-00	\$107,643,631	\$7,152,223	\$3,239,709	\$0	\$0	(\$14,492,986)	\$86,383	(\$2,345,930)	\$101,283,030
SOMERSET COUNTY EDUCATIONAL SERV COMM	1722-00	\$19,683,514	\$1,097,427	\$586,414	\$0	\$0	(\$2,445,075)	\$15,786	(\$428,716)	\$18,509,350
SUSSEX COUNTY EDUCATIONAL SERV COMM BD OF ED	1724-00	\$7,666,277	\$385,917	\$227,216	\$0	\$0	(\$924,466)	\$6,136	(\$166,639)	\$7,194,441
ESSEX CO EDUCATIONAL SERV COMM	1725-00	\$48,297,353	\$1,662,545	\$1,409,656	\$0	\$0	(\$5,378,616)	\$38,369	(\$1,042,001)	\$44,987,306
CAMDEN CO ED SERVICE COMM	1726-00	\$19,955,823	\$1,089,661	\$593,868	\$0	\$0	(\$2,440,443)	\$16,017	(\$434,983)	\$18,779,943
MONMOUTH-OCEAN EDUCATIONAL SERV COMM	1736-00	\$31,339,620	\$1,930,599	\$938,833	\$0	\$0	(\$3,869,761)	\$25,311	(\$687,387)	\$29,677,215
HUNTERDON COUNTY EDUCATIONAL SERV COMM	1738-00	\$31,210,370	\$2,470,314	\$950,442	\$0	\$0	(\$4,001,445)	\$25,554	(\$693,967)	\$29,961,268
WARREN COUNTY COMM COLLEGE	1751-00	\$6,670,502	\$542,245	\$203,542	\$0	\$0	(\$871,565)	\$5,460	(\$148,282)	\$6,401,902
SUSSEX COUNTY COMMUNITY COLLEGE	1754-00	\$19,376,736	\$1,266,292	\$582,498	\$0	\$0	(\$2,350,668)	\$15,747	(\$427,641)	\$18,462,964
SUSSEX COUNTY COMMUNITY COLLEGE	1754-70	\$55,203	\$3,878	\$1,667	\$0	\$0	(\$5,604)	\$46	(\$1,249)	\$53,941
OCEAN COUNTY N SHORE JNT COMM	1758-00	\$124,386	\$0	\$3,511	\$0	\$0	(\$16,601)	\$93	(\$2,522)	\$108,867
UNION COUNTY COLLEGE	1761-00	\$73,085,806	\$4,891,365	\$2,200,385	\$0	\$0	(\$9,046,658)	\$59,343	(\$1,611,589)	\$69,578,652
UNION COUNTY COLLEGE PARTTIME	1761-70	\$376,715	\$21,842	\$11,246	\$0	\$0	(\$45,504)	\$304	(\$8,254)	\$356,349
CHATHAMS SCHOOL DISTRICT	1792-00	\$120,276,508	\$5,603,912	\$3,552,357	\$0	\$0	(\$15,325,289)	\$95,197	(\$2,585,296)	\$111,617,389
MORRIS-UNION JOINTURE COMM	1806-00	\$56,307,385	\$4,598,899	\$1,718,968	\$0	\$0	(\$8,020,262)	\$45,556	(\$1,237,167)	\$53,413,379
ATLANTIC COUNTY SPEC SERV SCHOOL	1829-00	\$96,530,933	\$3,007,375	\$2,808,744	\$0	\$0	(\$11,352,178)	\$75,915	(\$2,061,641)	\$89,009,148
WARREN COUNTY SPEC SERVICES SCHOOL	1839-00	\$8,156,145	\$475,110	\$243,543	\$0	\$0	(\$946,465)	\$6,614	(\$179,630)	\$7,755,317
SALEM COUNTY SPECIAL SERV SCHOOL	1840-00	\$25,336,347	\$2,336,204	\$781,028	\$0	\$0	(\$3,713,483)	\$20,640	(\$560,528)	\$24,200,208
PASSAIC COUNTY EDUCATIONAL SRV COMM	1848-00	\$8,932,103	\$612,558	\$269,322	\$0	\$0	(\$1,067,324)	\$7,297	(\$198,170)	\$8,555,786
HUNTERDON COUNTY VOC TECH SCHOOL	1852-00	\$7,582,545	\$305,291	\$222,584	\$0	\$0	(\$924,586)	\$5,995	(\$162,807)	\$7,029,022
GREAT MEADOWS REGIONAL BD OF ED	1854-00	\$33,733,459	\$1,249,404	\$987,151	\$0	\$0	(\$4,035,874)	\$26,642	(\$723,521)	\$31,237,261
LEAP ACADEMY CHARTER SCHOOL	1873-00	\$16,150,001	\$1,985,807	\$511,885	\$0	\$0	(\$2,502,354)	\$13,470	(\$365,800)	\$15,793,009
PRINCETON CHARTER SCHOOL	1874-00	\$4,704,085	\$359,509	\$142,911	\$0	\$0	(\$667,530)	\$3,787	(\$102,838)	\$4,439,924
NORTH STAR ACADEMY CHARTER SCHOOL	1878-00	\$21,862,304	\$5,873,780	\$783,160	\$0	\$0	(\$4,817,928)	\$19,773	(\$536,993)	\$23,184,096
ROBERT TREAT ACADEMY CHARTER SCHOOL	1881-00	\$10,035,542	\$1,012,437	\$311,850	\$0	\$0	(\$1,586,381)	\$8,154	(\$221,434)	\$9,560,168
ELYSIAN CHARTER SCHOOL OF HOBOKEN	1882-00	\$5,980,285	\$533,425	\$183,838	\$0	\$0	(\$858,007)	\$4,872	(\$132,305)	\$5,712,108
LEARNING COMMUNITY CHARTER SCHOOL	1883-00	\$7,111,647	\$770,309	\$222,487	\$0	\$0	(\$1,144,805)	\$5,806	(\$157,682)	\$6,807,767
SOARING HEIGHTS CHARTER SCHOOL	1884-00	\$3,722,391	\$115,808	\$15,808	\$0	\$0	(\$558,455)	\$3,054	(\$82,934)	\$3,580,562
TRENTON COMMUNITY CHARTER SCHOOL	1886-00	\$1,058,961	\$0	\$29,879	\$0	\$0	(\$112,094)	\$815	(\$22,130)	\$955,431
SUSSEX COUNTY CHARTER SCHOOL	1889-00	\$4,635,499	\$427,737	\$142,904	\$0	\$0	(\$676,670)	\$3,779	(\$102,623)	\$4,430,626
INTERNATIONAL CHARTER SCHOOL	1892-00	\$2,826,590	\$192,994	\$85,221	\$0	\$0	(\$394,570)	\$2,261	(\$61,405)	\$2,651,091
GREATER BRUNSWICK CHARTER SCHOOL	1894-00	\$6,093,554	\$596,989	\$188,829	\$0	\$0	(\$882,198)	\$5,003	(\$135,876)	\$5,866,301
PLEASANT TECH ACADEMY CHARTER SCHOOL	1895-00	\$578,415	\$17,000	\$16,804	\$0	\$0	(\$77,539)	\$446	(\$12,114)	\$523,012
EMILY FISHER CHARTER SCHOOL OF ADVANCED STUDIES	1896-00	\$276,082	\$0	\$7,792	\$0	\$0	(\$36,190)	\$207	(\$5,612)	\$242,279
ACADEMY CHARTER HIGH SCHOOL	1897-00	\$4,021,868	\$349,040	\$123,365	\$0	\$0	(\$587,642)	\$3,259	(\$88,511)	\$3,821,379
CHARTER TECH SCHOOL	1898-00	\$6,720,132	\$594,639	\$206,449	\$0	\$0	(\$972,296)	\$5,464	(\$148,377)	\$6,406,011
HOBOKEN CHARTER SCHOOL	1899-00	\$3,729,936	\$499,225	\$119,381	\$0	\$0	(\$622,484)	\$3,109	(\$84,420)	\$3,644,747
GRANVILLE CHARTER SCHOOL	1901-00	\$313,681	\$0	\$8,853	\$0	\$0	(\$41,426)	\$235	(\$6,369)	\$274,974
EAST ORANGE COMM CHARTER SCHOOL	1905-00	\$10,884,040	\$879,690	\$332,015	\$0	\$0	(\$1,567,573)	\$8,783	(\$238,533)	\$10,298,422

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2017

Employer	Employer I.D.	June 30, 2016		Differences between Expected and Actual Experiences				June 30, 2017		
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
CLASSICAL ACADEMY CHARTER SCHOOL	1908-00	\$1,331,808	\$132,563	\$41,322	\$0	\$0	(\$169,980)	\$1,114	(\$30,263)	\$1,306,564
RED BANK CHARTER SCHOOL	1911-00	\$3,482,844	\$369,926	\$108,738	\$0	\$0	(\$509,456)	\$2,880	(\$78,212)	\$3,376,720
JERSEY CITY GOLDEN DOOR CHARTER	1913-00	\$5,924,222	\$761,584	\$188,714	\$0	\$0	(\$944,748)	\$4,947	(\$134,349)	\$5,800,370
CAMDEN'S PROMISE CHARTER SCHOOL	1914-00	\$19,851,049	\$2,027,920	\$617,534	\$0	\$0	(\$3,011,873)	\$16,256	(\$441,457)	\$19,059,429
TEANECK COMMUNITY CHARTER SCHOOL	1917-00	\$5,051,398	\$433,619	\$154,813	\$0	\$0	(\$750,094)	\$4,079	(\$110,785)	\$4,783,030
QUEEN CITY ACADEMY CHARTER SCHOOL	1920-00	\$3,687,970	\$500,842	\$118,241	\$0	\$0	(\$613,837)	\$3,081	(\$83,676)	\$3,612,621
VILLAGE CHARTER SCHOOL	1921-00	\$4,291,183	\$526,125	\$135,973	\$0	\$0	(\$676,306)	\$3,568	(\$96,902)	\$4,183,641
JERSEY CITY COMMUNITY CHARTER	1922-00	\$7,869,995	\$773,102	\$243,956	\$0	\$0	(\$1,205,472)	\$6,409	(\$174,039)	\$7,513,951
GRAY CHARTER SCHOOL	1925-00	\$4,532,917	\$363,885	\$138,206	\$0	\$0	(\$653,920)	\$3,655	(\$99,261)	\$4,285,482
PACE CHARTER SCHOOL OF HAMILTON	1926-00	\$3,649,621	\$444,657	\$115,576	\$0	\$0	(\$612,457)	\$3,001	(\$81,505)	\$3,518,893
OCEANSIDE CHARTER SCHOOL	1927-00	\$563,325	\$31,541	\$16,785	\$0	\$0	(\$66,176)	\$455	(\$12,359)	\$533,571
ENGLEWOOD ON THE PALISADES CHARTER	2005-00	\$4,424,014	\$344,237	\$134,565	\$0	\$0	(\$596,704)	\$3,592	(\$97,562)	\$4,212,142
DISCOVERY CHARTER SCHOOL	2011-00	\$616,659	\$89,147	\$19,920	\$0	\$0	(\$92,843)	\$528	(\$14,339)	\$619,072
MARION P THOMAS CHARTER SCHOOL	2015-00	\$11,747,112	\$1,888,396	\$384,916	\$0	\$0	(\$2,051,673)	\$9,985	(\$271,172)	\$11,707,564
MARIA L VARISCO ROGERS CHARTER	8004-00	\$7,378,397	\$1,037,607	\$237,588	\$0	\$0	(\$1,306,968)	\$6,129	(\$166,450)	\$7,186,303
BAYSHORE JOINTURE COMMISSION	8009-00	\$3,651,085	\$687,665	\$122,480	\$0	\$0	(\$656,753)	\$3,174	(\$86,197)	\$3,721,454
SOUTH BERGEN JOINTURE COMMISSION	8017-00	\$35,965,895	\$2,278,523	\$1,079,367	\$0	\$0	(\$4,999,374)	\$28,636	(\$777,677)	\$33,575,370
NEWARK CHARTER SCHOOL	8020-00	\$55,400	\$4,783	\$1,698	\$0	\$0	(\$6,225)	\$46	(\$1,261)	\$54,441
FREEDOM ACADEMY CHARTER SCHOOL	8021-00	\$5,090,931	\$1,529,307	\$186,928	\$0	\$0	(\$1,143,651)	\$4,725	(\$128,316)	\$5,539,924
HOPE ACADEMY CHARTER SCHOOL	8026-00	\$3,425,517	\$336,063	\$106,157	\$0	\$0	(\$473,788)	\$2,831	(\$76,896)	\$3,319,884
D.U.E. SEASON CHARTER SCHOOL	8027-00	\$1,751,695	\$132,413	\$53,182	\$0	\$0	(\$267,858)	\$1,393	(\$37,824)	\$1,633,001
UNITY CHARTER SCHOOL	8030-00	\$2,638,802	\$274,182	\$82,213	\$0	\$0	(\$382,283)	\$2,180	(\$59,200)	\$2,555,894
CENTRAL JERSEY ARTS CHARTER SCHOOL	8034-00	\$0	\$3,872	\$109	\$0	\$0	(\$497)	\$3	(\$79)	\$3,408
UNIVERSITY HEIGHTS CHARTER SCHOOL	8035-00	\$6,444,640	\$1,358,698	\$220,307	\$0	\$0	(\$1,259,822)	\$5,643	(\$153,246)	\$6,616,220
UNION COUNTY TEAMS CHARTER SCHOOL	8039-00	\$3,258,229	\$437,808	\$104,326	\$0	\$0	(\$525,369)	\$2,732	(\$74,200)	\$3,203,526
CAMDEN ACADEMY CHARTER SCHOOL	8043-00	\$976,888	\$175,491	\$32,530	\$0	\$0	(\$170,863)	\$846	(\$22,975)	\$991,917
ECO CHARTER SCHOOL	8051-00	\$2,765,117	\$337,964	\$87,599	\$0	\$0	(\$475,776)	\$2,265	(\$6,511)	\$2,655,658
LADY LIBERTY CHARTER SCHOOL	8055-00	\$5,842,211	\$754,445	\$186,192	\$0	\$0	(\$913,183)	\$4,897	(\$132,987)	\$5,741,575
LIBERTY ACADEMY CHARTER SCHOOL	8057-00	\$445,521	\$33,355	\$13,430	\$0	\$0	(\$59,603)	\$358	(\$9,736)	\$420,325
NEW HORIZON COMMUNITY CHARTER	8059-00	\$4,913,860	\$556,613	\$154,405	\$0	\$0	(\$757,085)	\$4,061	(\$110,288)	\$4,761,566
PATERSON CHARTER SCHOOL SCIENCE	8066-00	\$10,400,853	\$1,833,131	\$335,215	\$0	\$0	(\$1,865,263)	\$8,630	(\$234,359)	\$10,118,207
RIDGE AND VALLEY CHARTER SCHOOL	8070-00	\$2,875,298	\$256,377	\$88,391	\$0	\$0	(\$428,344)	\$2,329	(\$63,251)	\$2,730,800
SCHOMBURG CHARTER SCHOOL	8071-00	\$169,105	\$0	\$4,771	\$0	\$0	(\$16,581)	\$131	(\$3,564)	\$153,862
TEAM ACADEMY CHARTER SCHOOL	8075-00	\$20,846,191	\$4,343,034	\$711,227	\$0	\$0	(\$4,312,831)	\$18,010	(\$489,104)	\$21,116,527
CENTRAL JERSEY CHARTER PREP SCHOOL	8083-00	\$3,222,274	\$669,819	\$109,869	\$0	\$0	(\$581,892)	\$2,853	(\$77,487)	\$3,345,436
UNIVERSITY ACADEMY CHARTER HS	8085-00	\$6,929,819	\$632,510	\$213,449	\$0	\$0	(\$1,049,266)	\$5,612	(\$152,400)	\$6,579,724
FOUNDATION ACADEMY CHARTER SCHOOL	8086-00	\$6,630,732	\$1,441,265	\$227,898	\$0	\$0	(\$1,325,392)	\$5,819	(\$158,019)	\$6,822,303
BERGEN ARTS & SCIENCE CHARTER	8091-00	\$6,635,150	\$1,574,132	\$231,779	\$0	\$0	(\$1,363,469)	\$5,905	(\$160,355)	\$6,923,142
GALLOWAY COMMUNITY CHARTER SCHOOL	8092-00	\$1,299,294	\$90,297	\$39,217	\$0	\$0	(\$176,563)	\$1,045	(\$28,372)	\$1,224,918
CAPITAL PREPARATORY CHARTER HIGH SCHOOL	8094-00	\$378,108	\$0	\$10,670	\$0	\$0	(\$46,675)	\$285	(\$7,751)	\$334,637
PRIDE ACADEMY CHARTER SCHOOL	8095-00	\$3,197,867	\$494,477	\$104,245	\$0	\$0	(\$601,528)	\$2,666	(\$72,389)	\$3,125,338
CAMDEN'S PRIDE CHARTER SCHOOL	8097-00	\$448,132	\$94,670	\$15,328	\$0	\$0	(\$97,209)	\$385	(\$10,443)	\$450,863
NEWARK EDUCATORS' COMM CHARTER	8100-00	\$3,149,655	\$537,040	\$104,074	\$0	\$0	(\$561,174)	\$2,694	(\$73,172)	\$3,159,117
PAUL ROBESON CHARTER SCHOOL	8101-00	\$2,096,705	\$573,771	\$75,399	\$0	\$0	(\$447,455)	\$1,918	(\$52,075)	\$2,248,263
ETHICAL COMM CHTR SCHOOL	8102-00	\$2,357,467	\$496,548	\$80,571	\$0	\$0	(\$444,692)	\$2,077	(\$56,413)	\$2,435,558
INSTITUTE FOR EXCELLENCE CHARTER SCHOOL	8103-00	\$618,657	\$50,041	\$18,871	\$0	\$0	(\$80,765)	\$506	(\$13,748)	\$593,562
RIVERBANK CHARTER SCHOOL OF EXCELLENCE	8106-00	\$1,479,337	\$198,247	\$47,357	\$0	\$0	(\$254,016)	\$1,227	(\$33,326)	\$1,438,826
VINELAND PUBLIC CHARTER SCHOOL	8107-00	\$2,998,861	\$392,755	\$95,731	\$0	\$0	(\$474,439)	\$2,514	(\$68,262)	\$2,947,160
COMMUNITY CH SCHOOL OF PATTERS	8109-00	\$4,507,864	\$976,895	\$154,834	\$0	\$0	(\$839,856)	\$4,004	(\$108,746)	\$4,694,995
RENAISSANCE REGIONAL LEADERSHIP CHARTER SCHOOL	8111-00	\$288,145	\$63,148	\$9,917	\$0	\$0	(\$53,926)	\$256	(\$6,962)	\$300,578
HOBOKEN DUAL LANGUAGE CH SCHOOL	8112-00	\$2,150,698	\$525,238	\$75,554	\$0	\$0	(\$450,561)	\$1,920	(\$52,131)	\$2,250,718
BARACK OBAMA GREEN CHARTER H.S	8113-00	\$766,733	\$279,153	\$29,528	\$0	\$0	(\$170,409)	\$755	(\$20,504)	\$885,256
ACADEMY FOR URBAN LEADERSHIP	8114-00	\$2,191,347	\$425,904	\$73,871	\$0	\$0	(\$357,753)	\$1,947	(\$52,866)	\$2,282,450
HATIKVAH INTERNATL ACAD CHART	8115-00	\$1,853,622	\$348,326	\$62,163	\$0	\$0	(\$345,014)	\$1,601	(\$43,480)	\$1,877,218
NEWARK LEGACY CHARTER SCHOOL	8118-00	\$5,881,912	\$1,244,259	\$201,198	\$0	\$0	(\$1,180,604)	\$5,128	(\$139,265)	\$6,012,628
M.E.T.S. CHARTER SCHOOL	8120-00	\$4,074,043	\$742,023	\$135,938	\$0	\$0	(\$676,024)	\$3,567	(\$96,879)	\$4,182,668
GREAT OAKS CHARTER SCHOOL	8121-00	\$1,974,467	\$497,221	\$69,789	\$0	\$0	(\$421,520)	\$1,769	(\$48,031)	\$2,073,695
PEOPLES PREPARATORY CHARTER SCHOOL	8122-00	\$2,463,839	\$779,481	\$91,584	\$0	\$0	(\$580,283)	\$2,298	(\$62,411)	\$2,694,508
DR LENA EDWARDS ACAD CHTR SCHL	8123-00	\$2,783,138	\$443,988	\$91,090	\$0	\$0	(\$457,457)	\$2,387	(\$64,815)	\$2,798,331
ROSEVILLE COMMUNITY CHARTER SCHOOL	8124-00	\$2,460,765	\$487,655	\$83,241	\$0	\$0	(\$475,318)	\$2,133	(\$57,918)	\$2,500,558
THE KINGDOM CH SCHOOL OF LEADER	8125-00	\$840,681	\$232,045	\$30,285	\$0	\$0	(\$169,869)	\$778	(\$21,142)	\$912,778
MILLVILLE PUBLIC CHARTER SCHOOL	8126-00	\$1,202,900	\$292,699	\$42,224	\$0	\$0	(\$241,286)	\$1,082	(\$29,375)	\$1,268,244
VISIONS ACADEMY CHARTER HIGH SCHOOL	8127-00	\$325,539	\$74,504	\$11,293	\$0	\$0	(\$61,598)	\$292	(\$7,924)	\$342,106
JOHN P HOLLAND CHARTER SCHOOL	8128-00	\$2,490,351	\$337,674	\$79,830	\$0	\$0	(\$417,218)	\$2,078	(\$56,430)	\$2,436,285
PASSAIC ARTS & SCIENCE CHTR SCHOOL	8129-00	\$4,604,752	\$1,399,477	\$169,535	\$0	\$0	(\$1,038,406)	\$4,284	(\$116,350)	\$5,023,292
KNOWLEDGE A TO Z CHARTER SCHOOL	8151-00	\$2,132,477	\$456,927	\$73,114	\$0	\$0	(\$447,995)	\$1,848	(\$50,174)	\$2,166,197
THOMAS EDISON ENERGY-SMART CHARTER	8152-00	\$1,870,227	\$427,500	\$64,873	\$0	\$0	(\$378,754)	\$1,655	(\$44,947)	\$1,940,554
NEWARK PREP CHARTER SCHOOL	8153-00	\$2,778,260	\$523,591	\$93,213	\$0	\$0	(\$513,461)	\$2,404	(\$65,288)	\$2,818,719
BELOVED COMMUNITY CHARTER SCHL	8154-00	\$2,984,961	\$795,068	\$106,726	\$0	\$0	(\$632,011)	\$2,715	(\$73,742)	\$3,183,717
BENJAMIN BANNEKER PREP CH SCHOOL	8155-00	\$1,387,318	\$192,070	\$44,583	\$0	\$0	(\$234,358)	\$1,159	(\$31,484)	\$1,359,288
MERIT PREP CHARTER SCHOOL NEWARK	8158-00	\$718,754	\$315,170	\$29,194	\$0	\$0	(\$179,569)	\$737	(\$20,018)	\$864,268
PAULO FREIRE CHARTER SCHOOL	8160-00	\$1,121,493	\$472,056	\$44,991	\$0	\$0	(\$261,048)	\$1,149	(\$31,209)	\$1,347,432
BURCH CHTR SCHOOL OF EXCELLENCE	8161-00	\$460,499	\$0	\$12,994	\$0	\$0	(\$52,507)	\$351	(\$9,538)	\$411,799
PHILIP'S ACADEMY CHARTER SCHOOL	8162-00	\$1,544,288	\$484,822	\$57,292	\$0	\$0	(\$346,753)	\$1,451	(\$39,415)	\$1,701,685
PATERSON ARTS AND SCIENCE CHARTER SCHOOL	8163-00	\$2,889,549	\$802,421	\$104,240	\$0	\$0	(\$619,158)	\$2,651	(\$71,981)	\$3,107,722

State of New Jersey
Total OPEB Reconciliation by Employer (Unaudited)
Measurement Date June 30, 2017

Employer	Employer I.D.	June 30, 2016					June 30, 2017				
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Expected and Actual Experiences	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
CAMDEN COUNTY CHARTER SCHOOL	8164-00	\$3,980,469	\$919,669	\$138,322	\$0	\$0	(\$726,560)	\$3,597	(\$97,693)	\$4,217,804	
SOUTH HUNTERDON REGIONAL SCHOOL	8165-00	\$24,895,123	\$1,851,901	\$754,805	\$0	\$0	(\$3,260,607)	\$20,224	(\$549,225)	\$23,712,221	
HOPE COMMUNITY CHARTER SCHOOL	8166-00	\$1,123,526	\$323,935	\$40,860	\$0	\$0	(\$217,362)	\$1,060	(\$28,796)	\$1,243,223	
COMPASS ACADEMY CHARTER SCHOOL	8167-00	\$1,594,961	\$234,084	\$51,622	\$0	\$0	(\$241,137)	\$1,368	(\$37,146)	\$1,603,752	
JERSEY CITY GLOBAL CHARTER SCHOOL	8168-00	\$1,001,556	\$345,222	\$38,028	\$0	\$0	(\$234,573)	\$960	(\$26,060)	\$1,125,133	
TRENTON STEM TO CIVICS CHARTER	8173-00	\$1,395,248	\$351,881	\$49,317	\$0	\$0	(\$253,202)	\$1,287	(\$34,965)	\$1,509,566	
LINK COMMUNITY CHARTER SCHOOL	8174-00	\$1,817,759	\$476,080	\$64,758	\$0	\$0	(\$363,896)	\$1,664	(\$45,193)	\$1,951,172	
GREAT FUTURES CHARTER HIGH SCHOOL	8175-00	\$936,434	\$256,169	\$33,671	\$0	\$0	(\$194,611)	\$861	(\$23,374)	\$1,009,150	
INTERNATIONAL ACADEMY OF TRENTON CHARTER SCHOOL	8176-00	\$821,188	\$638,867	\$41,229	\$0	\$0	(\$262,447)	\$1,034	(\$28,068)	\$1,211,803	
COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL	8181-00	\$55,088	\$12,233	\$1,901	\$0	\$0	(\$11,957)	\$48	(\$1,297)	\$56,016	
MILLVILLE PUBLIC CHARTER SCHOOL	8183-00	\$57,592	\$19,447	\$2,174	\$0	\$0	(\$9,914)	\$58	(\$1,570)	\$67,787	
PENSIONERS GROUP	9975-00	\$596,987	\$0	\$16,849	\$0	\$0	(\$77,429)	\$448	(\$12,153)	\$524,702	
Total		\$57,831,784,184	\$2,391,878,884	\$1,699,441,736	\$0	\$0	(\$7,086,599,129)	\$45,748,749	(\$1,242,412,566)	\$53,639,841,858	