

State of New Jersey  
 Total OPEB Reconciliation by Employer (Unaudited)  
 Measurement Date June 30, 2022

30-Jun-21															30-Jun-22
Employer	Employer I.D.	Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Expected and		Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)				
						Actual Experiences									
FRANKLIN TOWNSHIP BD OF ED	0110-00	\$295,702,260	\$15,713,877	\$6,489,959	\$0	-\$1,094,859	-\$65,694,994	\$206,230		-\$6,428,508	\$244,893,965				
BERKELEY TWP BD OF ED	0111-00	\$103,091,436	\$4,838,815	\$2,295,967	\$0	\$1,852,753	-\$23,241,058	\$72,958		-\$2,274,223	\$86,636,648				
HAMMONTON TOWN BD OF ED	0112-00	\$130,445,538	\$6,075,711	\$2,891,326	\$0	\$1,729,197	-\$29,267,615	\$91,877		-\$2,863,944	\$109,102,090				
SOUTH BRUNSWICK TOWNSHIP BD OF ED	0113-00	\$333,159,155	\$15,717,023	\$7,419,564	\$0	\$5,894,635	-\$75,104,969	\$235,769		-\$7,349,297	\$279,971,880				
HAWTHORNE BOROUGH BD OF ED	0114-00	\$35,798,714	\$1,007,776	\$818,028	\$0	\$2,307,993	-\$8,280,535	\$25,994		-\$810,281	\$30,867,689				
HAWTHORNE BOROUGH BD OF ED PARAPROF	0114-01	\$55,393,938	\$3,511,008	\$1,238,324	\$0	\$306,230	-\$12,535,004	\$39,350		-\$1,226,596	\$46,727,250				
MENDHAM BOROUGH BD OF ED	0115-00	\$23,458,270	\$1,186,020	\$517,176	\$0	\$84,798	-\$5,235,147	\$16,434		-\$512,278	\$19,515,273				
WEST DEPTFORD TOWNSHIP BD OF ED	0117-00	\$134,005,852	\$5,211,291	\$2,948,420	\$0	\$1,763,277	-\$29,845,550	\$93,691		-\$2,920,497	\$111,256,484				
BELVIDERE TOWN BD OF ED	0120-00	\$36,437,182	\$1,539,907	\$815,132	\$0	\$998,940	-\$8,251,224	\$25,902		-\$807,413	\$30,758,426				
MOUNT OLIVE TOWNSHIP BD OF ED	0123-00	\$203,622,779	\$8,769,340	\$4,647,567	\$0	\$9,834,044	-\$47,045,271	\$147,684		-\$4,603,553	\$175,372,590				
PARAMUS BD OF ED	0124-00	\$177,380,525	\$7,964,738	\$3,905,882	\$0	\$1,416,774	-\$39,537,517	\$124,116		-\$3,868,891	\$147,385,627				
SOMERS POINT CITY BD OF ED	0126-00	\$50,899,330	\$1,996,455	\$1,099,154	\$0	-\$339,079	-\$11,126,253	\$34,927		-\$1,088,745	\$41,475,789				
MIDDLETOWN TOWNSHIP BD OF ED	0127-00	\$404,667,876	\$16,855,594	\$8,967,830	\$0	\$7,278,608	-\$90,777,385	\$284,968		-\$8,882,901	\$338,394,590				
NEWTON TOWN BD OF ED	0129-00	\$75,906,940	\$3,193,263	\$1,731,483	\$0	\$3,691,661	-\$17,527,035	\$55,021		-\$1,715,085	\$65,336,248				
JAMESBURG BOROUGH BD OF ED	0130-00	\$18,470,009	\$1,186,688	\$425,297	\$0	\$679,134	-\$4,305,095	\$13,515		-\$421,269	\$16,048,279				
PLEASANTVILLE CITY BD OF ED	0145-00	\$160,508,252	\$7,000,575	\$3,578,726	\$0	\$3,610,073	-\$36,225,865	\$113,720		-\$3,544,834	\$135,040,647				
WALL TOWNSHIP BD OF ED	0146-00	\$197,590,017	\$8,910,818	\$4,422,886	\$0	\$4,982,085	-\$44,770,927	\$140,545		-\$4,381,000	\$166,894,424				
DEERFIELD TOWNSHIP BD OF ED	0147-00	\$16,225,921	\$567,238	\$351,053	\$0	-\$7,347	-\$3,553,556	\$11,155		-\$347,728	\$13,246,736				
AVALON BOROUGH BD OF ED	0148-00	\$8,505,701	\$330,048	\$210,176	\$0	\$1,213,926	-\$2,127,516	\$6,679		-\$208,185	\$7,930,829				
FLEMINGTON RARITAN BD OF ED	0149-00	\$133,307,515	\$6,334,079	\$2,992,640	\$0	\$3,453,230	-\$30,293,169	\$95,096		-\$2,964,298	\$112,925,093				
PATERSON CITY BD OF ED	0151-00	\$1,039,314,325	\$44,543,182	\$23,241,235	\$0	\$27,435,848	-\$235,260,764	\$738,529		-\$23,021,131	\$876,991,224				
HOLLAND TOWNSHIP BD OF ED	0152-00	\$28,781,677	\$1,141,099	\$657,619	\$0	\$1,521,661	-\$6,656,786	\$20,897		-\$651,391	\$24,814,776				
WINSLOW TOWNSHIP BD OF ED	0153-00	\$237,306,170	\$9,483,692	\$5,321,795	\$0	\$7,674,927	-\$53,870,187	\$169,109		-\$5,271,396	\$200,814,110				
MIDDLE TOWNSHIP BD OF ED	0154-00	\$122,227,782	\$4,599,805	\$2,742,639	\$0	\$4,313,339	-\$27,762,529	\$87,152		-\$2,716,666	\$103,491,522				
MIDDLE TOWNSHIP BD OF ED	0154-01	\$419,186	\$0	\$9,877	\$0	\$53,080	-\$99,979	\$314		-\$9,783	\$372,695				
HALEDON BOROUGH BD OF ED	0155-00	\$39,167,558	\$2,147,476	\$853,937	\$0	-\$483,525	-\$8,644,029	\$27,135		-\$845,850	\$32,222,702				
LITTLE FERRY BOROUGH BD OF ED	0156-00	\$33,845,158	\$1,583,077	\$757,131	\$0	\$774,417	-\$7,664,100	\$24,059		-\$749,960	\$28,569,782				
MANSFIELD TOWNSHIP BD OF ED	0157-00	\$25,570,042	\$1,282,971	\$581,333	\$0	\$943,752	-\$5,884,574	\$18,473		-\$575,827	\$21,936,170				
PASSAIC COUNTY REGIONAL HS BD OF ED	0158-00	\$37,318,487	\$1,633,086	\$823,523	\$0	\$425,674	-\$8,336,162	\$26,169		-\$815,724	\$31,075,053				
PASSAIC COUNTY REGIONAL HS BD OF ED	0158-01	\$11,665,313	\$391,645	\$273,733	\$0	\$1,031,765	-\$2,770,882	\$8,698		-\$271,141	\$10,329,131				
HOWELL TOWNSHIP BD OF ED	0159-00	\$313,971,550	\$12,317,051	\$7,026,859	\$0	\$9,704,815	-\$71,129,794	\$223,290		-\$6,960,312	\$265,153,459				
DELANCO TOWNSHIP BD OF ED	0163-00	\$17,719,896	\$634,141	\$392,026	\$0	\$390,906	-\$3,968,304	\$12,457		-\$388,313	\$14,792,809				
EVESHAM TWP BD OF ED	0165-00	\$221,818,074	\$8,637,930	\$4,999,772	\$0	\$8,611,022	-\$50,610,481	\$158,876		-\$4,952,422	\$188,662,771				
LOWER CAMDEN COUNTY REGIONAL H	0168-00	\$12,883,908	\$0	\$297,209	\$0	\$1,327,302	-\$3,008,513	\$9,444		-\$294,394	\$11,214,956				
RANOCAS VALLEY REGIONAL HS	0169-00	\$74,729,618	\$3,432,036	\$378,482	\$0	\$378,482	-\$16,626,944	\$52,195		-\$1,627,008	\$61,980,942				
MOUNT HOLLY TOWNSHIP BD OF ED	0170-00	\$54,421,610	\$2,376,140	\$1,207,127	\$0	\$921,736	-\$12,219,213	\$38,358		-\$1,195,695	\$45,550,063				
FRANKLIN BOROUGH BD OF ED	0173-00	\$24,352,647	\$1,021,415	\$556,217	\$0	\$1,221,770	-\$5,630,337	\$17,675		-\$550,949	\$20,988,438				
FRANKLIN BOROUGH BD OF ED	0173-01	\$537,659	\$0	\$7,726	\$0	-\$168,255	-\$78,203	\$245		-\$7,652	\$291,520				
BARRINGTON BOROUGH BD OF ED	0179-00	\$26,270,002	\$1,276,085	\$593,979	\$0	\$855,378	-\$6,012,589	\$18,875		-\$588,354	\$22,413,376				
HADDONFIELD BOROUGH BD OF ED	0181-00	\$87,569,139	\$4,079,325	\$2,022,957	\$0	\$5,080,410	-\$20,477,499	\$64,283		-\$2,003,799	\$76,334,816				
EAST RUTHERFORD BOROUGH BD OF ED	0185-00	\$34,618,337	\$1,627,960	\$771,056	\$0	\$622,179	-\$7,805,055	\$24,502		-\$763,753	\$29,095,226				
MAYWOOD BOROUGH BD OF ED	0186-00	\$31,352,932	\$1,619,792	\$690,919	\$0	\$63,966	-\$6,993,866	\$21,955		-\$684,376	\$26,071,322				
PROSPECT PARK BOROUGH BD OF ED	0189-00	\$29,055,331	\$1,447,526	\$641,515	\$0	\$171,562	-\$6,493,773	\$20,385		-\$635,440	\$24,207,106				
METUCHEN BORO BD OF ED	0190-00	\$84,886,315	\$3,905,457	\$1,902,324	\$0	\$2,168,981	-\$19,256,388	\$60,450		-\$1,884,308	\$71,782,831				
STAFFORD TOWNSHIP BD OF ED	0191-00	\$103,553,685	\$4,936,307	\$2,330,059	\$0	\$2,923,145	-\$23,586,157	\$74,042		-\$2,307,992	\$87,923,089				
WANAQUE BOROUGH BD OF ED	0192-00	\$37,392,455	\$1,887,520	\$865,782	\$0	\$2,117,901	-\$8,763,929	\$27,512		-\$857,583	\$32,669,658				
BRICK TWP BD OF ED	0193-00	\$436,326,305	\$17,440,196	\$9,779,117	\$0	\$13,827,740	-\$98,989,685	\$310,748		-\$9,686,504	\$369,007,917				
AUDUBON BOROUGH BD OF ED	0196-00	\$66,677,220	\$2,668,516	\$1,510,103	\$0	\$2,860,718	-\$15,286,104	\$47,986		-\$1,495,801	\$56,982,638				
NEWARK PUBLIC SCHOOLS	0197-00	\$1,143,182,612	\$73,828,842	\$25,235,185	\$0	-\$10,376,191	-\$255,444,643	\$801,890		-\$24,996,197	\$952,231,498				
NEWARK PUBLIC SCHOOLS	0197-03	\$641,556,940	\$0	\$14,333,281	\$0	\$43,797,344	-\$145,089,478	\$455,464		-\$14,197,539	\$540,856,012				
RIVERSIDE TOWNSHIP BD OF ED	0198-00	\$58,744,704	\$2,534,441	\$1,325,008	\$0	\$2,076,875	-\$13,412,467	\$42,104		-\$1,312,459	\$49,998,206				
ATLANTIC HIGHLANDS BOROUGH BD	0199-00	\$15,916,852	\$695,229	\$327,693	\$0	-\$943,268	-\$3,317,087	\$10,413		-\$324,589	\$12,365,243				

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Employer	Employer I.D.	30-Jun-21										30-Jun-22	
		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)			
WEST LONG BRANCH BOROUGH BD OF ED	0202-00	\$23,814,123	\$1,027,033	\$564,049	\$0	\$2,129,158	-\$5,709,615	\$17,924	-\$558,707	\$21,283,965			
WAYNE TOWNSHIP BD OF ED	0203-00	\$350,572,038	\$16,353,025	\$7,830,580	\$0	\$7,498,739	-\$79,265,506	\$248,830	-\$7,756,421	\$295,481,285			
LEONIA BOROUGH BD OF ED	0223-00	\$70,069,531	\$3,797,737	\$1,556,939	\$0	\$578,695	-\$15,760,208	\$49,474	-\$1,542,194	\$58,749,974			
GLASSBORO BOROUGH BD OF ED	0224-00	\$106,600,093	\$4,080,591	\$2,384,246	\$0	\$3,323,449	-\$24,134,671	\$75,763	-\$2,361,666	\$89,967,805			
MARGATE CITY BD OF ED	0225-00	\$30,088,759	\$1,020,557	\$683,370	\$0	\$1,566,432	-\$6,917,455	\$21,715	-\$676,898	\$25,786,480			
RUNNEMEDE BOROUGH BD OF ED	0226-00	\$41,623,084	\$1,981,403	\$914,871	\$0	\$140,628	-\$9,260,839	\$29,072	-\$906,207	\$34,522,012			
TEWKSBURY TOWNSHIP BD OF ED	0227-00	\$28,743,627	\$1,252,398	\$647,236	\$0	\$951,949	-\$6,551,685	\$20,567	-\$641,106	\$24,422,986			
OAKLYN BOROUGH BD OF ED	0228-00	\$15,210,914	\$455,750	\$342,137	\$0	\$692,839	-\$3,463,306	\$10,872	-\$338,897	\$12,910,309			
HOLMDEL TOWNSHIP BD OF ED	0229-00	\$131,436,478	\$5,952,737	\$2,942,999	\$0	\$3,332,036	-\$29,790,684	\$93,519	-\$2,915,128	\$111,051,957			
HO HO KUS BOROUGH BD OF ED	0230-00	\$21,872,602	\$1,037,966	\$533,533	\$0	\$2,600,616	-\$5,400,717	\$16,954	-\$528,480	\$20,132,474			
VINELAND CITY BD OF ED	0231-00	\$538,832,416	\$19,790,420	\$11,985,199	\$0	\$14,456,537	-\$121,320,883	\$380,850	-\$11,871,694	\$452,252,845			
LINCOLN PARK BOROUGH BD OF ED	0232-00	\$37,788,592	\$1,663,552	\$853,455	\$0	\$1,356,327	-\$8,639,152	\$27,120	-\$845,373	\$32,204,521			
MERCHANTVILLE BOROUGH BD OF ED	0233-00	\$14,889,010	\$656,914	\$351,067	\$0	\$1,240,529	-\$3,553,692	\$11,156	-\$347,742	\$13,247,242			
NORTH CALDWELL TOWNSHIP BD OF ED	0234-00	\$28,191,518	\$1,466,357	\$636,477	\$0	\$775,645	-\$6,442,775	\$20,225	-\$630,449	\$24,016,998			
WEST NEW YORK TOWN BD OF ED	0235-00	\$271,694,361	\$13,381,021	\$6,056,436	\$0	\$4,516,668	-\$61,306,627	\$192,453	-\$5,999,079	\$228,535,233			
UNION CITY BD OF ED	0236-00	\$437,389,111	\$21,310,090	\$9,686,419	\$0	\$4,462,644	-\$98,051,346	\$307,802	-\$9,594,685	\$365,510,035			
MIDLAND PARK BOROUGH BD OF ED	0237-00	\$50,579,790	\$2,379,986	\$1,107,573	\$0	-\$510	-\$11,211,475	\$35,195	-\$1,097,084	\$41,793,475			
OCEAN CITY BD OF ED	0238-00	\$117,863,327	\$4,203,170	\$2,653,193	\$0	\$4,797,468	-\$26,857,097	\$84,310	-\$2,628,066	\$100,116,305			
RAHWAY CITY BD OF ED	0239-00	\$150,190,310	\$7,194,309	\$3,360,007	\$0	\$3,276,115	-\$34,011,872	\$106,770	-\$3,328,187	\$126,787,452			
RAHWAY CITY BD OF ED	0239-01	\$879,781	\$0	\$22,256	\$0	\$184,389	-\$225,285	\$707	-\$22,045	\$839,803			
JEFFERSON TOWNSHIP BD OF ED	0240-00	\$144,599,903	\$5,961,386	\$3,183,940	\$0	\$1,680,695	-\$32,229,623	\$101,175	-\$3,153,787	\$120,143,689			
SCOTCH PLAINS FANWOOD BD OF ED	0241-00	\$204,712,373	\$10,259,422	\$4,566,918	\$0	\$3,398,073	-\$46,228,893	\$145,121	-\$4,523,667	\$172,329,347			
WASHINGTON TOWNSHIP BD OF ED	0242-00	\$402,917,225	\$14,986,481	\$9,094,601	\$0	\$16,960,009	-\$92,060,633	\$288,996	-\$9,008,471	\$343,178,208			
BLOOMINGDALE BOROUGH BD OF ED	0243-00	\$25,579,751	\$949,798	\$606,917	\$0	\$2,490,528	-\$6,143,549	\$19,286	-\$601,169	\$22,901,562			
WEEHAWKEN TOWNSHIP BD OF ED	0244-00	\$49,655,327	\$2,619,835	\$1,127,193	\$0	\$1,622,243	-\$11,410,079	\$35,818	-\$1,116,518	\$42,533,819			
RIVERTON BOROUGH BD OF ED	0252-00	\$13,208,331	\$564,368	\$296,163	\$0	\$388,522	-\$2,997,930	\$9,411	-\$293,358	\$11,175,507			
MOORESTOWN TOWNSHIP BD OF ED	0264-00	\$164,580,693	\$7,852,076	\$3,755,215	\$0	\$7,125,042	-\$38,012,382	\$119,328	-\$3,719,651	\$141,700,321			
MOORESTOWN TOWNSHIP BD OF ED	0264-01	\$4,294,403	\$0	\$97,919	\$0	\$387,648	-\$991,190	\$3,112	-\$96,992	\$3,694,900			
PEMBERTON TOWNSHIP BD OF ED	0265-00	\$315,835,279	\$11,481,065	\$7,069,647	\$0	\$10,722,985	-\$71,562,914	\$224,650	-\$7,002,694	\$266,768,018			
WALLINGTON BOROUGH BD OF ED	0266-00	\$40,904,221	\$1,947,561	\$925,177	\$0	\$1,386,109	-\$9,365,160	\$29,399	-\$916,415	\$34,910,892			
MAPLE SHADE TOWNSHIP BD OF ED	0267-00	\$97,779,504	\$4,514,541	\$2,160,132	\$0	\$993,957	-\$21,866,066	\$68,642	-\$2,139,675	\$81,511,035			
LINDENWOLD BOROUGH BD OF ED	0268-00	\$113,069,271	\$5,612,216	\$2,615,235	\$0	\$6,367,522	-\$26,472,871	\$83,103	-\$2,590,468	\$98,684,008			
CHERRY HILL TOWNSHIP BD OF ED	0269-00	\$481,371,188	\$20,312,004	\$10,851,386	\$0	\$17,182,206	-\$109,843,787	\$344,821	-\$10,748,618	\$409,469,200			
NETCONG BOROUGH BD OF ED	0270-00	\$11,757,410	\$570,067	\$253,942	\$0	-\$185,088	-\$2,570,543	\$8,069	-\$251,537	\$9,582,320			
MANTUA TOWNSHIP BD OF ED	0271-00	\$58,877,622	\$2,783,501	\$1,357,139	\$0	\$3,231,275	-\$13,737,718	\$43,125	-\$1,344,286	\$51,210,658			
BERLIN BOROUGH BD OF ED	0272-00	\$32,692,676	\$1,367,025	\$747,123	\$0	\$1,664,443	-\$7,562,800	\$23,741	-\$740,048	\$28,192,160			
BOUND BROOK BOROUGH BD OF ED	0273-00	\$53,357,025	\$3,551,274	\$1,168,573	\$0	-\$1,032,280	-\$11,828,951	\$37,133	-\$1,157,506	\$44,095,268			
PERTH AMBOY CITY BD OF ED	0275-00	\$442,667,760	\$23,105,183	\$9,811,810	\$0	\$3,384,535	-\$99,320,622	\$311,787	-\$9,718,888	\$370,241,565			
HAMBURG BOROUGH BD OF ED	0285-00	\$14,102,717	\$562,894	\$318,240	\$0	\$551,209	-\$3,221,400	\$10,113	-\$315,226	\$12,008,547			
OAKLAND BOROUGH BD OF ED	0289-00	\$65,772,752	\$2,909,585	\$1,489,342	\$0	\$2,531,425	-\$15,075,951	\$47,326	-\$1,475,237	\$56,199,242			
HIGHLAND PARK BOROUGH BD OF ED	0291-00	\$65,914,266	\$3,537,970	\$1,443,880	\$0	-\$412,261	-\$14,615,760	\$45,882	-\$1,430,206	\$54,483,771			
HIGHLAND PARK BOROUGH BD OF ED	0291-01	\$148,843	\$0	\$3,536	\$0	\$20,242	-\$35,795	\$112	-\$3,503	\$133,435			
JACKSON TOWNSHIP BD OF ED	0292-00	\$398,129,600	\$16,965,857	\$8,897,837	\$0	\$10,359,874	-\$90,068,879	\$282,744	-\$8,813,571	\$335,753,462			
ELK TWP BD OF ED	0293-00	\$16,582,730	\$645,662	\$373,666	\$0	\$638,679	-\$3,782,458	\$11,874	-\$370,127	\$14,100,026			
GLEN ROCK BOROUGH BD OF ED	0295-00	\$84,755,309	\$4,262,743	\$1,892,257	\$0	\$1,461,326	-\$19,154,481	\$60,130	-\$1,874,336	\$71,402,948			
HOPEWELL TOWNSHIP BD OF ED	0297-00	\$23,037,191	\$828,072	\$522,942	\$0	\$1,139,532	-\$5,293,514	\$16,617	-\$517,990	\$19,732,850			
ALPINE BOROUGH BD OF ED	0298-00	\$8,257,937	\$451,194	\$190,217	\$0	\$386,215	-\$1,925,484	\$6,044	-\$188,416	\$7,177,707			
CAMDEN CITY BOARD OF EDUCATION	0299-00	\$619,736,747	\$17,194,416	\$13,620,866	\$0	\$14,358,600	-\$137,878,020	\$432,826	-\$13,491,871	\$513,973,564			
MORRIS PLAINS BOROUGH BD OF ED	0303-00	\$26,528,411	\$1,244,717	\$563,213	\$0	-\$842,780	-\$5,701,154	\$17,897	-\$557,879	\$21,252,425			
WYCKOFF TOWNSHIP BD OF ED	0304-00	\$78,322,165	\$3,829,471	\$1,791,144	\$0	\$3,492,947	-\$18,130,955	\$56,917	-\$1,774,181	\$67,587,508			
CRESSKILL BOROUGH BD OF ED	0305-00	\$61,618,251	\$3,175,232	\$1,393,296	\$0	\$1,827,789	-\$14,103,721	\$44,274	-\$1,380,101	\$52,575,020			
EAST WINDSOR REG SCHOOL DIST	0306-00	\$212,231,046	\$9,905,527	\$4,774,858	\$0	\$6,176,055	-\$48,333,775	\$151,729	-\$4,729,638	\$180,175,802			

State of New Jersey  
 Total OPEB Reconciliation by Employer (Unaudited)  
 Measurement Date June 30, 2022

		30-Jun-21										30-Jun-22	
Employer	Employer I.D.	Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Expected and		Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)		
						Actual Experiences							
HASBROUCK HEIGHTS BOROUGH BD OF ED	0307-00	\$63,980,512	\$3,112,783	\$1,433,209	\$0	\$1,436,441	\$0	-\$14,507,743	\$45,543	-\$1,419,636	\$54,081,109		
NORTH HALEDON BOROUGH BD OF ED	0308-00	\$25,376,331	\$1,227,131	\$580,444	\$0	\$1,150,813	\$0	-\$5,875,579	\$18,445	-\$574,947	\$21,902,638		
DUNELLEN BOROUGH BD OF ED	0310-00	\$39,057,394	\$2,273,581	\$851,863	\$0	-\$598,660	\$0	-\$8,623,030	\$27,069	-\$843,795	\$32,144,422		
OGDENSBURG BOROUGH BOARD OF ED	0311-00	\$12,857,136	\$520,077	\$289,644	\$0	\$472,302	\$0	-\$2,931,942	\$9,204	-\$286,901	\$10,929,520		
WESTVILLE BOROUGH BD OF ED	0312-00	\$18,128,541	\$728,774	\$404,052	\$0	\$462,663	\$0	-\$4,090,039	\$12,839	-\$400,225	\$15,246,605		
RIVER VALE TOWNSHIP BD OF ED	0313-00	\$48,411,098	\$2,047,118	\$1,082,585	\$0	\$1,306,218	\$0	-\$10,958,529	\$34,401	-\$1,072,332	\$40,850,559		
OCEAN TOWNSHIP BD OF ED	0315-00	\$198,045,986	\$7,694,369	\$4,515,913	\$0	\$10,190,712	\$0	-\$45,712,599	\$143,501	-\$4,473,146	\$170,404,736		
EDGEWATER BOROUGH BD OF ED	0316-00	\$21,406,783	\$1,490,816	\$415,854	\$0	-\$3,013,307	\$0	-\$4,209,504	\$13,214	-\$411,915	\$15,691,941		
MONROE TOWNSHIP BD OF ED	0317-00	\$207,960,692	\$9,838,690	\$4,656,535	\$0	\$4,855,572	\$0	-\$47,136,046	\$147,969	-\$4,612,435	\$175,710,977		
SOUTH RIVER BOROUGH BD OF ED	0318-00	\$72,648,827	\$3,805,404	\$1,604,785	\$0	\$279,532	\$0	-\$16,244,535	\$50,995	-\$1,589,587	\$60,555,421		
LONGPORT BOROUGH BD OF ED	0322-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
BRIDGEWATER RARITAN BD OF ED	0324-00	\$360,765,877	\$16,342,519	\$8,115,383	\$0	\$10,933,411	\$0	-\$82,148,437	\$257,880	-\$8,038,527	\$306,228,106		
SPOTSWOOD BOROUGH BD OF ED	0325-00	\$63,661,883	\$2,935,203	\$1,419,110	\$0	\$1,258,476	\$0	-\$14,365,020	\$45,095	-\$1,405,670	\$53,549,077		
CLAYTON BOROUGH BD OF ED	0326-00	\$49,408,592	\$2,645,973	\$1,096,603	\$0	\$380,157	\$0	-\$11,100,429	\$34,846	-\$1,086,218	\$41,379,524		
PENNSVILLE TOWNSHIP BD OF ED	0327-00	\$98,807,849	\$4,209,215	\$2,182,138	\$0	\$1,323,146	\$0	-\$22,088,819	\$69,341	-\$2,161,472	\$82,341,398		
LONG BEACH ISLAND BD OF ED	0330-00	\$19,331,439	\$650,861	\$448,618	\$0	\$1,468,611	\$0	-\$4,541,157	\$14,256	-\$444,369	\$16,928,259		
UPPER DEERFIELD TOWNSHIP BD OF ED	0332-00	\$46,020,815	\$1,891,006	\$1,028,392	\$0	\$1,261,343	\$0	-\$10,409,957	\$32,679	-\$1,018,653	\$38,805,625		
CLIFFSIDE PARK BOROUGH BD OF ED	0334-00	\$90,593,538	\$4,521,000	\$2,050,180	\$0	\$2,916,021	\$0	-\$20,753,066	\$65,148	-\$2,030,764	\$77,362,057		
FLORENCE TOWNSHIP BD OF ED	0335-00	\$69,325,164	\$2,703,315	\$1,500,163	\$0	\$297,297	\$0	-\$15,185,489	\$47,670	-\$1,485,956	\$56,607,570		
LONG HILL TOWNSHIP BD OF ED	0338-00	\$32,989,336	\$1,498,135	\$746,657	\$0	\$1,214,372	\$0	-\$7,558,079	\$23,726	-\$739,586	\$28,174,561		
HARRISON TOWNSHIP BD OF ED	0341-00	\$50,080,467	\$2,507,995	\$1,091,836	\$0	-\$381,659	\$0	-\$11,052,178	\$34,695	-\$1,081,496	\$41,199,660		
VERNON TOWNSHIP BD OF ED	0347-00	\$175,556,643	\$5,867,603	\$3,939,190	\$0	\$6,930,437	\$0	-\$39,874,680	\$125,174	-\$3,901,884	\$148,642,483		
CORBIN CITY BD OF ED	0568-00	\$29,720	\$0	\$722	\$0	\$4,785	\$0	-\$7,305	\$23	-\$715	\$27,230		
EGG HARBOR TOWNSHIP BD OF ED	0569-00	\$334,929,738	\$16,046,012	\$7,482,804	\$0	\$6,818,951	\$0	-\$75,745,126	\$237,779	-\$7,411,939	\$282,358,219		
ESTELL MANOR CITY BD OF ED	0570-00	\$9,027,297	\$308,370	\$195,214	\$0	-\$1,408	\$0	-\$1,976,062	\$6,203	-\$193,365	\$7,366,249		
FOLSOM BOROUGH BD OF ED	0571-00	\$17,969,164	\$914,159	\$392,768	\$0	-\$102,890	\$0	-\$3,975,817	\$12,481	-\$389,048	\$14,820,817		
GALLOWAY TOWNSHIP BD OF ED	0572-00	\$160,276,104	\$7,263,242	\$3,639,395	\$0	\$6,480,449	\$0	-\$36,839,985	\$115,648	-\$3,604,928	\$137,329,925		
HAMILTON TOWNSHIP BD OF ED	0573-00	\$123,960,476	\$5,636,750	\$2,824,132	\$0	\$5,440,321	\$0	-\$28,587,444	\$89,742	-\$2,797,386	\$106,566,591		
LINWOOD CITY BD OF ED	0574-00	\$43,147,872	\$1,711,847	\$981,654	\$0	\$2,078,644	\$0	-\$9,936,850	\$31,194	-\$972,357	\$37,042,004		
MULLICA TOWNSHIP BD OF ED	0575-00	\$34,489,594	\$1,248,800	\$754,890	\$0	\$357,129	\$0	-\$7,641,421	\$23,988	-\$747,741	\$28,485,239		
PORT REPUBLIC CITY BD OF ED	0576-00	\$7,053,024	\$228,914	\$141,964	\$0	-\$493,856	\$0	-\$1,437,037	\$4,511	-\$140,619	\$5,356,901		
WEYMOUTH TOWNSHIP BD OF ED	0577-00	\$8,110,170	\$312,541	\$187,132	\$0	\$525,132	\$0	-\$1,894,258	\$5,946	-\$185,360	\$7,061,303		
ALLENDALE BOROUGH BD OF ED	0578-00	\$33,107,890	\$1,485,050	\$732,380	\$0	\$426,257	\$0	-\$7,413,563	\$23,273	-\$725,444	\$27,635,843		
CARLSTADT BOROUGH BD OF ED	0579-00	\$22,366,059	\$1,033,438	\$504,863	\$0	\$740,804	\$0	-\$5,110,501	\$16,043	-\$500,081	\$19,050,625		
CLOSTER BOROUGH BD OF ED	0580-00	\$40,532,352	\$1,949,462	\$889,327	\$0	\$41,901	\$0	-\$9,002,269	\$28,260	-\$880,905	\$33,558,128		
DEMAREST BOROUGH BD OF ED	0581-00	\$28,100,376	\$1,475,146	\$642,928	\$0	\$1,166,459	\$0	-\$6,508,076	\$20,430	-\$636,839	\$24,260,424		
EMERSON BOROUGH BD OF ED	0582-00	\$43,662,362	\$2,189,734	\$958,687	\$0	-\$11,901	\$0	-\$9,704,368	\$30,464	-\$949,608	\$36,175,370		
ENGLEWOOD CLIFFS BORO BOE	0583-00	\$27,643,694	\$1,281,980	\$588,053	\$0	-\$807,596	\$0	-\$5,952,596	\$18,686	-\$582,483	\$22,189,738		
FRANKLIN LAKES BOROUGH BD OF ED	0584-00	\$61,297,393	\$3,117,949	\$1,368,888	\$0	\$1,038,853	\$0	-\$13,856,651	\$43,499	-\$1,355,924	\$51,654,007		
HARRINGTON PARK BOROUGH BD OF ED	0585-00	\$26,101,702	\$1,278,729	\$580,613	\$0	\$381,941	\$0	-\$5,877,293	\$18,450	-\$575,115	\$21,909,027		
HAWORTH BOROUGH BD OF ED	0586-00	\$17,250,355	\$917,922	\$395,820	\$0	\$758,092	\$0	-\$4,006,712	\$12,578	-\$392,071	\$14,935,984		
MAHWAH TOWNSHIP BD OF ED	0587-00	\$127,107,555	\$5,795,648	\$2,863,697	\$0	\$4,026,169	\$0	-\$28,987,943	\$90,999	-\$2,836,577	\$108,059,548		
MONTVALE BOROUGH BD OF ED	0588-00	\$39,134,392	\$1,805,587	\$873,182	\$0	\$811,727	\$0	-\$8,838,835	\$27,747	-\$864,912	\$32,948,888		
MOONACHIE BOROUGH BD OF ED	0589-00	\$12,165,384	\$639,131	\$274,797	\$0	\$335,068	\$0	-\$2,781,649	\$8,732	-\$272,195	\$10,369,268		
NORTHERN VALLEY REGIONAL HS BD	0590-00	\$114,466,413	\$5,173,756	\$2,562,937	\$0	\$2,908,198	\$0	-\$25,943,485	\$81,442	-\$2,538,665	\$96,710,596		
NORTHERN VALLEY REGIONAL HS BD	0590-01	\$24,217,235	\$1,652,938	\$546,475	\$0	\$259,839	\$0	-\$5,531,723	\$17,365	-\$541,299	\$20,620,830		
NORTHVALE BOROUGH BD OF ED	0591-00	\$20,302,081	\$896,516	\$438,761	\$0	-\$218,997	\$0	-\$4,441,381	\$13,942	-\$434,605	\$16,556,317		
NORWOOD BOROUGH BD OF ED	0592-00	\$22,563,214	\$1,018,154	\$489,868	\$0	-\$158,035	\$0	-\$4,958,719	\$15,566	-\$485,229	\$18,484,819		
OLD TAPPAN BOROUGH BD OF ED	0593-00	\$28,163,054	\$1,280,599	\$630,041	\$0	\$682,105	\$0	-\$6,377,622	\$20,021	-\$624,074	\$23,774,124		
PASCACK VALLEY REGIONAL HS	0594-00	\$94,156,057	\$4,114,422	\$2,105,053	\$0	\$2,383,892	\$0	-\$21,308,527	\$66,892	-\$2,085,118	\$79,432,671		
ROCKLEIGH BORO BD OF ED	0595-00	\$190,822	\$14,946	\$4,305	\$0	\$95	\$0	-\$43,581	\$137	-\$4,265	\$162,459		
SADDLE RIVER BOROUGH BD OF ED	0596-00	\$10,502,105	\$407,460	\$220,057	\$0	-\$387,424	\$0	-\$2,227,537	\$6,993	-\$217,973	\$8,303,681		

State of New Jersey  
 Total OPEB Reconciliation by Employer (Unaudited)  
 Measurement Date June 30, 2022

Employer	Employer I.D.	30-Jun-21										30-Jun-22									
		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)							
SADDLE BROOK TOWNSHIP BD OF ED	0597-00	\$73,620,931	\$3,222,067	\$1,616,941	\$0	\$471,975	\$0	\$471,975	-\$16,367,577	\$51,381	\$16,014,090	\$61,014,090									
UPPER SADDLE RIVER BOROUGH BD OF ED	0599-00	\$53,378,161	\$2,682,637	\$1,200,657	\$0	\$1,349,320	\$0	\$1,349,320	-\$12,153,720	\$38,153	\$1,189,286	\$45,305,922									
WALDWICK BOROUGH BD OF ED	0600-00	\$70,575,668	\$3,107,301	\$1,592,188	\$0	\$2,448,453	\$0	\$2,448,453	-\$16,117,019	\$50,594	\$1,577,110	\$60,080,075									
WOODCLIFF LAKE BOROUGH BD OF ED	0601-00	\$27,812,139	\$1,524,549	\$609,800	\$0	\$178,757	\$0	\$178,757	-\$6,172,733	\$19,377	\$604,025	\$23,010,350									
BASS RIVER TOWNSHIP BD OF ED	0602-00	\$7,927,872	\$268,434	\$78,709	\$0	\$4,432,781	\$0	-\$4,432,781	-\$796,738	\$2,501	-\$77,964	\$2,970,033									
BURLINGTON TOWNSHIP BD OF ED	0603-00	\$139,466,234	\$6,498,290	\$3,114,209	\$0	\$2,943,238	\$0	\$2,943,238	-\$31,523,768	\$98,959	-\$3,084,717	\$117,512,445									
CHESTERFIELD TOWNSHIP BD OF ED	0604-00	\$21,473,840	\$1,299,449	\$474,758	\$0	\$72,475	\$0	-\$72,475	-\$4,805,762	\$15,086	-\$470,261	\$17,914,635									
CINNAMINSON TWP BD OF ED	0605-00	\$117,090,639	\$5,577,928	\$2,620,241	\$0	\$2,619,803	\$0	\$2,619,803	-\$26,523,544	\$83,263	-\$2,595,426	\$98,872,904									
DELTRAN TOWNSHIP BD OF ED	0606-00	\$112,411,375	\$5,149,861	\$2,493,554	\$0	\$1,669,533	\$0	\$1,669,533	-\$25,241,150	\$79,237	-\$2,469,939	\$94,092,471									
EASTAMPTON TOWNSHIP BD OF ED	0607-00	\$25,193,402	\$1,078,481	\$571,187	\$0	\$1,039,742	\$0	\$1,039,742	-\$5,781,870	\$18,150	-\$565,777	\$21,553,315									
EDGEWATER PARK TOWNSHIP BD OF ED	0608-00	\$43,676,200	\$1,701,783	\$1,004,386	\$0	\$2,647,325	\$0	\$2,647,325	-\$10,166,956	\$31,916	-\$994,874	\$37,899,780									
HAINESPORT TOWNSHIP BD OF ED	0610-00	\$26,059,295	\$1,206,223	\$576,735	\$0	\$311,396	\$0	\$311,396	-\$5,838,032	\$18,327	-\$571,273	\$21,762,671									
LUMBERTON TOWNSHIP BD OF ED	0611-00	\$61,341,190	\$2,284,551	\$1,389,912	\$0	\$2,833,709	\$0	\$2,833,709	-\$14,069,463	\$44,167	-\$1,376,749	\$52,447,317									
MEDFORD TOWNSHIP BD OF ED	0612-00	\$125,101,237	\$4,931,426	\$2,843,429	\$0	\$5,927,572	\$0	\$5,927,572	-\$28,782,777	\$90,355	-\$2,816,501	\$107,294,741									
MEDFORD LAKES BOROUGH BD OF ED	0613-00	\$21,616,676	\$928,035	\$483,388	\$0	\$568,796	\$0	\$568,796	-\$4,893,128	\$15,360	-\$478,811	\$18,240,316									
MOUNT LAUREL TWP BD OF ED	0614-00	\$184,824,758	\$9,138,100	\$4,155,018	\$0	\$4,711,789	\$0	\$4,711,789	-\$42,059,416	\$132,033	-\$4,115,668	\$156,786,614									
NEW HANOVER TOWNSHIP BD OF ED	0615-00	\$8,750,707	\$406,591	\$210,322	\$0	\$899,379	\$0	\$899,379	-\$2,128,998	\$6,683	-\$208,330	\$7,936,354									
NORTH HANOVER TOWNSHIP BD OF ED	0616-00	\$66,704,712	\$3,096,558	\$1,495,034	\$0	\$1,684,640	\$0	\$1,684,640	-\$15,133,565	\$47,507	-\$1,480,875	\$56,414,011									
PEMBERTON BOROUGH BD OF ED	0617-00	\$653,817	\$0	\$14,702	\$0	\$49,191	\$0	\$49,191	-\$148,827	\$467	-\$14,563	\$554,787									
SHAMONG TOWNSHIP BD OF ED	0618-00	\$40,866,365	\$1,476,072	\$915,520	\$0	\$1,433,684	\$0	\$1,433,684	-\$9,267,403	\$29,092	-\$906,849	\$34,546,481									
SOUTHAMPTON TWP BD OF ED	0619-00	\$37,486,957	\$1,427,362	\$849,293	\$0	\$1,695,150	\$0	\$1,695,150	-\$8,597,023	\$26,988	-\$841,250	\$32,047,477									
SPRINGFIELD TOWNSHIP BD OF ED	0620-00	\$13,100,139	\$388,015	\$276,843	\$0	\$250,730	\$0	-\$250,730	-\$2,802,362	\$8,797	-\$274,221	\$10,446,481									
TABERNACLE TOWNSHIP BD OF ED	0621-00	\$44,918,267	\$1,414,374	\$1,014,620	\$0	\$2,182,026	\$0	\$2,182,026	-\$10,270,553	\$32,241	-\$1,005,011	\$38,285,964									
WASHINGTON TWP BD OF ED	0622-00	\$2,641,366	\$0	\$52,746	\$0	-\$119,276	\$0	-\$119,276	-\$533,926	\$1,676	-\$52,247	\$1,990,339									
WESTAMPTON TOWNSHIP BD OF ED	0623-00	\$35,550,169	\$1,878,601	\$776,407	\$0	-\$304,413	\$0	-\$304,413	-\$7,859,225	\$24,672	-\$769,054	\$29,297,157									
WILLINGBORO TWP BD OF ED	0624-00	\$178,812,394	\$6,599,445	\$4,042,858	\$0	\$7,899,817	\$0	\$7,899,817	-\$40,924,071	\$128,469	-\$4,004,571	\$152,554,341									
WOODLAND TOWNSHIP BD OF ED	0625-00	\$7,878,811	\$334,024	\$167,960	\$0	-\$181,734	\$0	-\$181,734	-\$1,700,184	\$5,337	-\$166,369	\$6,337,845									
BERLIN TOWNSHIP BD OF ED	0627-00	\$33,215,206	\$1,485,998	\$721,759	\$0	-\$189,882	\$0	-\$189,882	-\$7,306,046	\$22,935	-\$714,923	\$27,235,047									
BROOKLAWN BOROUGH BD OF ED	0628-00	\$12,458,569	\$605,230	\$268,720	\$0	-\$214,776	\$0	-\$214,776	-\$2,720,138	\$8,539	-\$266,175	\$10,139,969									
CHESILHURST BOROUGH BD OF ED	0629-00	\$1,741,754	\$0	\$38,010	\$0	\$75,723	\$0	\$75,723	-\$384,760	\$1,208	-\$37,650	\$1,434,285									
CLEMENTON BOROUGH BD OF ED	0630-00	\$23,926,267	\$980,653	\$539,048	\$0	\$867,972	\$0	\$867,972	-\$5,456,544	\$17,129	-\$533,943	\$20,340,582									
GIBBSBORO BOROUGH BD OF ED	0631-00	\$13,847,303	\$601,541	\$317,825	\$0	\$748,128	\$0	\$748,128	-\$3,217,198	\$10,099	-\$314,815	\$11,992,883									
GLOUCESTER TOWNSHIP BD OF ED	0632-00	\$321,322,464	\$12,402,505	\$7,212,006	\$0	\$11,121,375	\$0	\$11,121,375	-\$73,003,959	\$229,174	-\$7,143,706	\$272,139,859									
HADDON HEIGHTS BOROUGH BD OF ED	0633-00	\$57,475,535	\$2,559,937	\$1,337,599	\$0	\$3,922,630	\$0	\$3,922,630	-\$13,539,928	\$42,504	-\$1,324,932	\$50,473,345									
LAUREL SPRINGS BOROUGH BD OF ED	0635-00	\$7,191,065	\$260,712	\$170,547	\$0	\$703,023	\$0	\$703,023	-\$1,726,371	\$5,419	-\$168,932	\$6,435,463									
LAWNSIDE BOROUGH BD OF ED	0636-00	\$11,813,888	\$603,786	\$244,322	\$0	-\$735,276	\$0	-\$735,276	-\$2,473,163	\$7,764	-\$242,008	\$9,219,313									
MAGNOLIA BOROUGH BD OF ED	0637-00	\$18,407,627	\$909,401	\$409,570	\$0	\$266,796	\$0	\$266,796	-\$4,145,895	\$13,015	-\$405,691	\$15,454,823									
MOUNT EPHRAIM BOROUGH BD OF ED	0638-00	\$19,242,139	\$880,062	\$434,970	\$0	\$676,140	\$0	\$676,140	-\$4,403,008	\$13,822	-\$430,851	\$16,413,274									
PENNSAUKEN TOWNSHIP BD OF ED	0639-00	\$249,588,763	\$10,419,074	\$5,519,443	\$0	\$3,907,575	\$0	\$3,907,575	-\$55,870,884	\$175,390	-\$5,467,171	\$208,272,190									
PINE HILL BOROUGH BD OF ED	0640-00	\$98,341,402	\$4,003,624	\$2,196,295	\$0	\$2,672,110	\$0	\$2,672,110	-\$22,232,124	\$69,791	-\$2,175,495	\$82,875,603									
SOMERDALE BOROUGH BD OF ED	0642-00	\$18,747,887	\$421,624	\$515,085	\$0	-\$4,267,911	\$0	-\$4,267,911	-\$13,398	\$13,398	-\$15,909,667	\$15,909,667									
STRATFORD BOROUGH BD OF ED	0643-00	\$37,641,361	\$1,542,397	\$837,146	\$0	\$844,849	\$0	\$844,849	-\$8,474,055	\$26,602	-\$829,217	\$31,589,083									
VOORHEES TOWNSHIP BD OF ED	0645-00	\$132,621,015	\$5,207,231	\$3,013,879	\$0	\$6,282,146	\$0	\$6,282,146	-\$30,508,165	\$95,771	-\$2,985,336	\$113,726,541									
WATERFORD TOWNSHIP BD OF ED	0646-00	\$46,586,545	\$1,907,159	\$1,045,433	\$0	\$1,494,282	\$0	\$1,494,282	-\$10,582,455	\$33,220	-\$1,035,532	\$39,448,652									
CAPE MAY CITY BOARD OF EDUCATION	0647-00	\$10,772,138	\$398,480	\$250,083	\$0	\$787,242	\$0	\$787,242	-\$2,531,479	\$7,947	-\$247,714	\$9,436,697									
DENNIS TOWNSHIP BD OF ED	0648-00	\$33,552,962	\$1,410,066	\$754,005	\$0	\$1,090,148	\$0	\$1,090,148	-\$7,632,456	\$23,960	-\$746,864	\$28,451,821									
LOWER TOWNSHIP BD OF ED	0649-00	\$93,961,150	\$3,485,581	\$2,124,288	\$0	\$4,127,361	\$0	\$4,127,361	-\$21,503,232	\$67,503	-\$2,104,170	\$80,158,481									
SEA ISLE CITY BD OF ED	0650-00	\$3,434,550	\$0	\$76,446	\$0	\$220,771	\$0	\$220,771	-\$773,831	\$2,429	-\$75,722	\$2,884,643									
STONE HARBOR BOROUGH BD OF ED	0651-00	\$5,980,225	\$187,429	\$140,122	\$0	\$532,379	\$0	\$532,379	-\$1,418,397	\$4,453	-\$138,795	\$5,287,416									
UPPER TOWNSHIP BD OF ED	0652-00	\$65,585,423	\$2,708,911	\$1,481,049	\$0	\$2,522,875	\$0	\$2,522,875	-\$14,992,001	\$47,063	-\$1,467,022	\$55,886,298									
WEST CAPE MAY BOROUGH BD OF ED	0653-00	\$2,654,716	\$196,392	\$60,235	\$0	\$29,066	\$0	\$29,066	-\$609,733	\$1,914	-\$59,665	\$2,272,925									
WOODBINE BOROUGH BD OF ED	0655-00	\$9,380,441	\$444,526	\$206,418	\$0	\$45,022	\$0	\$45,022	-\$2,089,476	\$6,559	-\$204,463	\$7,789,027									

State of New Jersey  
 Total OPEB Reconciliation by Employer (Unaudited)  
 Measurement Date June 30, 2022

		30-Jun-21										30-Jun-22
Employer	Employer I.D.	Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Expected and Actual Experiences				Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)
						Changes of Assumptions						
COMMERCIAL TOWNSHIP BD OF ED	0656-00	\$21,206,729	\$1,129,522	\$466,518	\$0	-\$29,397	-\$4,722,360	\$14,824	\$14,824	-\$462,100	\$17,603,736	
DOWNE TOWNSHIP BD OF ED	0657-00	\$10,789,812	\$367,655	\$246,848	\$0	\$645,720	-\$2,498,734	\$7,844	\$7,844	-\$244,510	\$9,314,635	
FAIRFIELD TOWNSHIP BD OF ED	0658-00	\$26,238,785	\$1,016,055	\$563,849	\$0	-\$294,045	-\$5,707,599	\$17,917	\$17,917	-\$558,510	\$21,276,452	
GREENWICH TOWNSHIP BD OF ED	0659-00	\$4,771,342	\$163,777	\$97,242	\$0	-\$285,453	-\$984,334	\$3,090	\$3,090	-\$96,321	\$3,669,343	
LAWRENCE TOWNSHIP BD OF ED	0660-00	\$19,740,720	\$1,058,390	\$451,398	\$0	\$784,771	-\$4,569,307	\$14,344	\$14,344	-\$447,123	\$17,033,193	
MAURICE RIVER TOWNSHIP BD OF ED	0661-00	\$19,468,097	\$793,583	\$430,569	\$0	\$326,217	-\$4,358,457	\$13,682	\$13,682	-\$426,491	\$16,247,200	
SHILOH BOROUGH BD OF ED	0662-00	\$686,467	\$0	\$15,606	\$0	\$59,751	-\$157,974	\$496	\$496	-\$15,458	\$588,888	
STOW CREEK TOWNSHIP BD OF ED	0663-00	\$7,253,820	\$295,975	\$178,490	\$0	\$984,802	-\$1,806,774	\$5,672	\$5,672	-\$176,799	\$6,735,186	
CEDAR GROVE TOWNSHIP BD OF ED	0664-00	\$62,248,487	\$3,257,893	\$1,372,877	\$0	\$138,568	-\$13,897,033	\$43,625	\$43,625	-\$1,359,876	\$51,804,541	
ROSELAND BOROUGH BD OF ED	0665-00	\$14,559,248	\$817,167	\$344,153	\$0	\$1,079,448	-\$3,483,706	\$10,936	\$10,936	-\$340,893	\$12,986,353	
VERONA BOROUGH BD OF ED	0666-00	\$84,340,268	\$3,820,576	\$1,864,674	\$0	\$999,662	-\$18,875,276	\$59,253	\$59,253	-\$1,847,015	\$70,362,142	
ESSEX COUNTY VOCATIONAL SCH BD	0667-00	\$82,369,569	\$3,751,087	\$1,841,269	\$0	\$1,920,689	-\$18,638,350	\$58,509	\$58,509	-\$1,823,831	\$69,478,942	
DEPTFORD TWP BD OF ED	0668-00	\$187,316,967	\$8,140,337	\$4,091,431	\$0	\$176,875	-\$41,415,749	\$130,012	\$130,012	-\$4,052,683	\$154,387,190	
EAST GREENWICH TOWNSHIP BD OF ED	0669-00	\$43,500,684	\$2,417,284	\$944,414	\$0	-\$760,253	-\$9,559,887	\$30,010	\$30,010	-\$935,470	\$35,636,782	
FRANKLIN TOWNSHIP BD OF ED	0670-00	\$66,780,212	\$3,048,700	\$1,504,003	\$0	\$2,085,866	-\$15,224,356	\$47,792	\$47,792	-\$1,489,759	\$56,752,458	
GREENWICH TOWNSHIP BD OF ED	0671-00	\$28,925,433	\$1,146,158	\$636,677	\$0	\$371,501	-\$6,444,801	\$20,231	\$20,231	-\$630,648	\$24,024,551	
LOGAN TOWNSHIP BD OF ED	0672-00	\$40,473,629	\$1,799,457	\$920,775	\$0	\$1,754,337	-\$9,320,604	\$29,259	\$29,259	-\$912,055	\$34,744,798	
NATIONAL PARK BOROUGH BD OF ED	0673-00	\$13,083,596	\$523,272	\$296,243	\$0	\$558,151	-\$2,998,734	\$9,414	\$9,414	-\$293,437	\$11,178,505	
NEWFIELD BOROUGH BD OF ED	0674-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PAULSBORO BOROUGH BD OF ED	0675-00	\$59,272,828	\$1,987,472	\$1,338,740	\$0	\$2,752,339	-\$13,551,474	\$42,541	\$42,541	-\$1,326,061	\$50,516,385	
PITMAN BOROUGH BD OF ED	0676-00	\$85,139,059	\$3,138,244	\$1,886,660	\$0	\$1,934,466	-\$19,097,828	\$59,952	\$59,952	-\$1,868,793	\$71,191,760	
SOUTH HARRISON BOROUGH BD OF ED	0677-00	\$12,751,120	\$534,879	\$271,719	\$0	-\$293,598	-\$2,750,491	\$8,634	\$8,634	-\$269,146	\$10,253,117	
SWEDSBORO WOOLWICH BD OF ED	0678-00	\$48,761,089	\$3,125,462	\$1,044,914	\$0	-\$1,923,374	-\$10,577,203	\$33,204	\$33,204	-\$1,035,018	\$39,429,074	
WENONAH BOROUGH BD OF ED	0679-00	\$7,420,489	\$342,369	\$160,469	\$0	-\$89,926	-\$1,624,359	\$5,099	\$5,099	-\$158,950	\$6,055,191	
WOODBURY HEIGHTS BOROUGH BD OF ED	0680-00	\$11,688,075	\$467,437	\$255,376	\$0	\$55,451	-\$2,585,060	\$8,115	\$8,115	-\$252,958	\$9,636,436	
EAST NEWARK BOROUGH BD OF ED	0681-00	\$5,230,771	\$356,904	\$109,156	\$0	-\$368,327	-\$1,104,936	\$3,469	\$3,469	-\$108,122	\$4,118,915	
GUTTENBERG TOWN BD OF ED	0682-00	\$26,579,114	\$1,744,745	\$604,956	\$0	\$602,466	-\$6,123,702	\$19,223	\$19,223	-\$599,227	\$22,827,575	
JERSEY CITY BD OF ED	0683-00	\$1,452,726,786	\$55,664,391	\$32,380,330	\$0	\$39,893,397	-\$327,771,790	\$1,028,939	\$1,028,939	-\$32,073,674	\$1,221,848,379	
ALEXANDRIA TOWNSHIP BD OF ED	0684-00	\$25,771,318	\$1,119,371	\$574,740	\$0	\$590,831	-\$5,817,837	\$18,263	\$18,263	-\$569,297	\$21,687,389	
BETHLEHEM TOWNSHIP BD OF ED	0685-00	\$22,193,148	\$840,717	\$499,196	\$0	\$835,463	-\$5,053,136	\$15,863	\$15,863	-\$494,468	\$18,836,783	
BLOOMSBURY BOROUGH BD OF ED	0686-00	\$6,235,491	\$268,163	\$149,839	\$0	\$661,005	-\$1,516,758	\$4,761	\$4,761	-\$148,420	\$5,654,081	
CALIFON BOROUGH BD OF ED	0687-00	\$6,476,230	\$290,718	\$147,313	\$0	\$276,893	-\$1,491,181	\$4,681	\$4,681	-\$145,918	\$5,558,736	
CLINTON TOWN BD OF ED	0688-00	\$23,274,704	\$921,021	\$520,992	\$0	\$715,815	-\$5,273,772	\$16,555	\$16,555	-\$516,058	\$19,659,257	
CLINTON TOWNSHIP BD OF ED	0689-00	\$62,492,843	\$2,846,889	\$1,415,540	\$0	\$2,345,143	-\$14,328,886	\$44,981	\$44,981	-\$1,402,134	\$53,414,376	
DELAWARE TOWNSHIP BD OF ED	0690-00	\$23,556,358	\$805,203	\$529,103	\$0	\$937,797	-\$5,355,873	\$16,813	\$16,813	-\$524,092	\$19,965,309	
EAST AMWELL TOWNSHIP BD OF ED	0691-00	\$22,845,517	\$877,939	\$503,213	\$0	\$337,955	-\$5,093,800	\$15,990	\$15,990	-\$498,447	\$18,988,367	
FRANKLIN TOWNSHIP BD OF ED	0692-00	\$12,376,323	\$468,832	\$280,973	\$0	\$589,719	-\$2,844,162	\$8,928	\$8,928	-\$278,312	\$10,602,301	
FRENCHTOWN BOROUGH BD OF ED	0693-00	\$6,361,419	\$314,412	\$139,527	\$0	-\$4,251	-\$1,412,373	\$4,434	\$4,434	-\$138,206	\$5,264,962	
HAMPTON BOROUGH BD OF ED	0695-00	\$6,540,965	\$227,237	\$142,693	\$0	\$54,761	-\$1,444,421	\$4,534	\$4,534	-\$141,342	\$5,384,427	
HIGH BRIDGE BOROUGH BD OF ED	0696-00	\$21,269,232	\$816,726	\$462,922	\$0	\$48,916	-\$4,685,952	\$14,710	\$14,710	-\$458,538	\$17,468,016	
KINGWOOD TOWNSHIP BD OF ED	0697-00	\$18,077,259	\$767,355	\$409,126	\$0	\$717,978	-\$4,141,400	\$13,001	\$13,001	-\$405,251	\$15,438,068	
LAMBERTVILLE CITY BD OF ED	0698-00	\$2,847,572	\$0	\$67,344	\$0	\$372,532	-\$681,696	\$2,140	\$2,140	-\$66,706	\$2,541,186	
LEBANON BOROUGH BD OF ED	0699-00	\$5,538,998	\$236,668	\$133,180	\$0	\$592,402	-\$1,348,120	\$4,232	\$4,232	-\$131,918	\$5,025,442	
MILFORD BOROUGH BD OF ED	0700-00	\$5,404,590	\$200,611	\$103,365	\$0	-\$662,721	-\$1,046,323	\$3,285	\$3,285	-\$102,387	\$3,900,420	
NORTH HUNTERDON VOORHEES REG HS	0701-00	\$115,311,674	\$4,764,009	\$2,609,851	\$0	\$4,715,864	-\$26,418,366	\$82,932	\$82,932	-\$2,585,134	\$98,480,830	
READINGTON TOWNSHIP BD OF ED	0702-00	\$81,208,401	\$3,877,963	\$1,835,334	\$0	\$2,671,195	-\$18,578,272	\$58,321	\$58,321	-\$1,817,952	\$69,254,990	
STOCKTON BOROUGH BD OF ED	0703-00	\$382,848	\$0	\$8,996	\$0	\$47,293	-\$91,061	\$286	\$286	-\$89,911	\$339,451	
UNION TOWNSHIP BD OF ED	0704-00	\$22,412,914	\$973,233	\$498,758	\$0	\$462,261	-\$5,048,707	\$15,849	\$15,849	-\$494,035	\$18,820,273	
WEST AMWELL TOWNSHIP BD OF ED	0705-00	\$2,364,037	\$0	\$50,254	\$0	\$38,905	-\$508,703	\$1,597	\$1,597	-\$49,778	\$1,896,312	
LEBANON TOWNSHIP BD OF ED	0706-00	\$35,907,292	\$1,438,610	\$811,899	\$0	\$1,475,533	-\$8,218,496	\$25,799	\$25,799	-\$804,210	\$30,636,427	
ROBBINSVILLE TOWNSHIP BD OF ED	0708-00	\$77,980,606	\$5,187,994	\$1,748,941	\$0	\$458,059	-\$17,703,761	\$55,576	\$55,576	-\$1,732,378	\$65,995,037	
CRANBURY TOWNSHIP BD OF ED	0710-00	\$25,511,983	\$1,148,400	\$555,236	\$0	-\$111,461	-\$5,620,406	\$17,644	\$17,644	-\$549,977	\$20,951,419	

State of New Jersey  
 Total OPEB Reconciliation by Employer (Unaudited)  
 Measurement Date June 30, 2022

Employer	Employer I.D.	30-Jun-21										30-Jun-22	
		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)			
EAST BRUNSWICK TWP BD OF ED	0711-00	\$351,383,925	\$16,427,765	\$7,709,321	\$0	\$814,035	-\$78,038,053	\$244,977	-\$7,636,310	\$290,905,660			
OLD BRIDGE TOWNSHIP BD OF ED	0713-00	\$361,863,642	\$15,204,284	\$7,998,540	\$0	\$5,386,980	-\$80,965,690	\$254,167	-\$7,922,790	\$301,819,133			
MILLTOWN BOROUGH BD OF ED	0714-00	\$26,533,209	\$1,573,554	\$588,540	\$0	\$34,611	-\$5,957,528	\$18,702	-\$582,966	\$22,208,122			
MONROE TOWNSHIP BD OF ED	0715-00	\$229,258,661	\$13,141,621	\$5,179,350	\$0	\$5,253,373	-\$52,428,270	\$164,583	-\$5,130,299	\$195,439,019			
NORTH BRUNSWICK CITY BD OF ED	0716-00	\$233,210,957	\$12,469,606	\$5,179,172	\$0	\$1,964,612	-\$52,426,475	\$164,577	-\$5,130,123	\$195,432,326			
PISCATAWAY TOWNSHIP BD OF ED	0717-00	\$278,872,501	\$13,030,637	\$6,244,597	\$0	\$6,685,967	-\$63,211,303	\$198,433	-\$6,185,458	\$235,635,374			
SOUTH AMBOY CITY BD OF ED	0719-00	\$45,453,596	\$1,819,169	\$1,018,324	\$0	\$1,418,981	-\$10,308,041	\$32,359	-\$1,008,680	\$38,425,708			
SOUTH PLAINFIELD BD OF ED	0720-00	\$141,592,548	\$6,236,870	\$3,141,237	\$0	\$2,370,670	-\$31,797,353	\$99,818	-\$3,111,488	\$118,532,302			
WOODBRIIDGE TOWNSHIP BD OF ED	0721-00	\$535,001,348	\$24,522,395	\$11,897,641	\$0	\$9,368,985	-\$120,434,571	\$378,068	-\$11,784,965	\$448,948,901			
COLTS NECK TOWNSHIP BD OF ED	0722-00	\$63,688,063	\$2,885,831	\$1,438,805	\$0	\$2,223,392	-\$14,564,383	\$45,720	-\$1,425,178	\$54,292,250			
FAIR HAVEN BOROUGH BD OF ED	0723-00	\$38,314,541	\$2,083,017	\$858,067	\$0	\$631,403	-\$8,685,830	\$27,267	-\$849,940	\$32,378,525			
FARMINGDALE BOROUGH BD OF ED	0724-00	\$6,851,523	\$412,617	\$154,407	\$0	\$118,919	-\$1,562,993	\$4,907	-\$152,945	\$5,826,435			
FARMINGDALE BOROUGH BD OF ED	0724-01	\$1,261,463	\$12,626	\$12,626	\$0	-\$41,931	-\$260,848	\$819	-\$25,525	\$972,373			
FREEHOLD TOWNSHIP BD OF ED	0725-00	\$187,162,164	\$8,637,436	\$4,151,527	\$0	\$2,708,129	-\$42,024,079	\$131,922	-\$4,112,211	\$156,654,888			
LITTLE SILVER BOROUGH BD OF ED	0727-00	\$35,819,531	\$1,685,782	\$787,164	\$0	\$133,380	-\$7,968,110	\$25,013	-\$779,709	\$29,703,051			
MARLBORO TOWNSHIP BD OF ED	0729-00	\$195,890,324	\$8,810,809	\$4,421,433	\$0	\$6,712,317	-\$44,756,220	\$140,498	-\$4,379,561	\$166,839,600			
MARLBORO TOWNSHIP BD OF ED	0729-01	\$19,505,084	\$737,474	\$466,693	\$0	\$2,072,646	-\$4,724,128	\$14,830	-\$462,273	\$17,610,326			
MILLSTONE TOWNSHIP BD OF ED	0730-00	\$57,138,778	\$2,619,934	\$1,276,487	\$0	\$1,277,272	-\$12,921,316	\$40,563	-\$1,264,398	\$48,167,320			
NEPTUNE CITY BD OF ED	0731-00	\$13,936,505	\$613,490	\$304,707	\$0	\$19,762	-\$3,084,417	\$9,683	-\$301,822	\$11,497,908			
HAZLET TOWNSHIP BD OF ED	0732-00	\$129,898,179	\$5,583,864	\$2,911,561	\$0	\$3,735,952	-\$29,472,445	\$92,520	-\$2,883,987	\$109,865,644			
ROOSEVELT BOROUGH BD OF ED	0733-00	\$3,354,226	\$139,419	\$75,559	\$0	\$119,240	-\$764,848	\$2,401	-\$74,843	\$2,851,154			
SHREWSBURY BOROUGH BD OF ED	0735-00	\$21,176,455	\$1,110,330	\$468,082	\$0	\$94,819	-\$4,738,185	\$14,874	-\$463,649	\$17,662,726			
UNION BEACH BOROUGH BD OF ED	0738-00	\$36,476,775	\$1,395,762	\$800,752	\$0	\$415,876	-\$8,105,656	\$25,445	-\$793,168	\$30,215,786			
BOONTON TOWNSHIP BD OF ED	0739-00	\$20,164,619	\$929,153	\$461,067	\$0	\$952,420	-\$4,667,178	\$14,651	-\$456,701	\$17,398,031			
CHATHAM TOWNSHIP BD OF ED	0740-00	\$103,762,734	\$7,005,937	\$2,259,995	\$0	-\$2,705,664	-\$22,876,935	\$71,815	-\$2,238,592	\$85,279,290			
CHESTER TOWNSHIP BD OF ED	0741-00	\$51,184,209	\$2,350,011	\$1,149,049	\$0	\$1,408,239	-\$11,631,317	\$36,513	-\$1,138,167	\$43,358,537			
EAST HANOVER TOWNSHIP BD OF ED	0742-00	\$46,444,288	\$2,100,750	\$1,029,848	\$0	\$697,753	-\$10,424,697	\$32,725	-\$1,020,095	\$38,860,572			
EAST HANOVER TOWNSHIP BD OF ED	0742-01	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
HANOVER TOWNSHIP BD OF ED	0743-00	\$73,303,962	\$3,084,684	\$1,639,342	\$0	\$1,997,481	-\$16,594,340	\$52,093	-\$1,623,817	\$61,859,405			
KINNELON BOROUGH BD OF ED	0744-00	\$86,645,380	\$3,895,281	\$1,922,055	\$0	\$1,363,525	-\$19,456,113	\$61,077	-\$1,903,852	\$72,527,353			
MENDHAM TOWNSHIP BD OF ED	0745-00	\$33,841,022	\$1,662,789	\$768,786	\$0	\$1,256,126	-\$7,782,077	\$24,429	-\$761,505	\$29,009,570			
MINE HILL TOWNSHIP BD OF ED	0746-00	\$13,187,156	\$613,061	\$310,982	\$0	\$1,069,583	-\$3,147,936	\$9,882	-\$308,037	\$11,734,691			
MONTVILLE TWP BD OF ED	0747-00	\$155,464,872	\$8,073,937	\$3,454,586	\$0	\$1,644,262	-\$34,969,250	\$109,775	-\$3,421,870	\$130,356,312			
MOUNT ARLINGTON BOROUGH BD OF ED	0748-00	\$16,220,051	\$844,693	\$351,219	\$0	-\$271,009	-\$3,555,233	\$11,161	-\$347,893	\$13,252,989			
PEQUANNOCK TOWNSHIP BD OF ED	0749-00	\$90,220,306	\$3,904,267	\$2,031,227	\$0	\$2,999,726	-\$20,561,211	\$64,546	-\$2,011,990	\$76,646,871			
RANDOLPH TOWNSHIP BD OF ED	0750-00	\$198,578,866	\$9,300,834	\$4,406,829	\$0	\$2,835,441	-\$44,608,388	\$140,034	-\$4,365,095	\$166,288,521			
RIVERDALE BOROUGH BD OF ED	0751-00	\$9,549,450	\$557,921	\$231,747	\$0	\$973,736	-\$2,345,870	\$7,364	-\$229,552	\$8,744,796			
ROXBURY TOWNSHIP BD OF ED	0752-00	\$177,579,202	\$7,086,938	\$3,980,033	\$0	\$5,641,482	-\$40,288,117	\$126,472	-\$3,942,340	\$150,183,670			
BAY HEAD BOROUGH BD OF ED	0754-00	\$6,895,638	\$314,203	\$133,567	\$0	-\$823,255	-\$1,352,040	\$4,244	-\$132,302	\$5,040,055			
BEACH HAVEN BOROUGH BD OF ED	0755-00	\$4,930,839	\$229,371	\$107,160	\$0	-\$36,273	-\$1,084,737	\$3,405	-\$106,146	\$4,043,619			
EAGLESWOOD TOWNSHIP BD OF ED	0756-00	\$7,152,021	\$355,301	\$164,720	\$0	\$368,872	-\$1,667,390	\$5,234	-\$163,160	\$6,215,598			
ISLAND HEIGHTS BOROUGH BD OF ED	0758-00	\$5,882,694	\$281,041	\$131,503	\$0	\$124,167	-\$1,331,149	\$4,179	-\$130,258	\$4,962,177			
LACEY TOWNSHIP BD OF ED	0759-00	\$207,179,038	\$7,759,037	\$4,670,127	\$0	\$8,366,808	-\$47,273,636	\$148,401	-\$4,625,899	\$176,223,876			
LAKEHURST BOROUGH BD OF ED	0760-00	\$18,264,302	\$864,023	\$426,539	\$0	\$1,266,888	-\$4,317,666	\$13,554	-\$422,499	\$16,095,141			
LITTLE EGG HARBOR TWP BD OF ED	0761-00	\$86,219,501	\$3,654,991	\$2,068,260	\$0	\$9,020,566	-\$20,936,080	\$65,722	-\$2,048,672	\$78,044,288			
MANCHESTER TOWNSHIP BD OF ED	0762-00	\$167,355,050	\$7,147,954	\$3,746,740	\$0	\$4,649,562	-\$37,926,592	\$119,059	-\$3,711,256	\$141,380,517			
OCEAN TOWNSHIP BD OF ED	0763-00	\$31,180,944	\$1,414,074	\$716,558	\$0	\$1,667,642	-\$7,253,404	\$22,770	-\$709,772	\$27,038,812			
PLUMSTED TOWNSHIP BOARD OF ED	0764-00	\$58,259,120	\$2,964,087	\$1,257,338	\$0	-\$1,102,863	-\$12,727,475	\$39,954	-\$1,245,430	\$47,444,731			
TUCKERTON BOROUGH BD OF ED	0765-00	\$15,935,225	\$753,490	\$346,714	\$0	-\$110,386	-\$3,509,632	\$11,017	-\$343,430	\$13,082,998			
BARNEGAT TOWNSHIP BD OF ED	0766-00	\$125,948,584	\$7,070,154	\$2,805,838	\$0	\$1,144,068	-\$28,402,261	\$89,160	-\$2,779,266	\$105,876,277			
LITTLE FALLS TOWNSHIP BD OF ED	0767-00	\$35,562,800	\$1,850,173	\$781,252	\$0	-\$56,945	-\$7,908,270	\$24,826	-\$773,853	\$29,479,983			
RINGWOOD BOROUGH BD OF ED	0768-00	\$59,287,903	\$2,327,055	\$1,374,113	\$0	\$4,089,086	-\$13,909,544	\$43,665	-\$1,361,100	\$51,851,178			

State of New Jersey  
 Total OPEB Reconciliation by Employer (Unaudited)  
 Measurement Date June 30, 2022

		30-Jun-21										30-Jun-22
Employer	Employer I.D.	Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Expected and Actual Experiences					Total OPEB Liability (Ending)	
						Changes of Assumptions	Member Contributions	Gross Benefit Payments				
TOTOWA BOROUGH BD OF ED	0769-00	\$32,938,009	\$1,534,735	\$760,834	\$0	\$1,906,985	-\$7,701,587	\$24,177	-\$753,629	\$28,709,524		
WEST MILFORD TOWNSHIP BD OF ED	0770-00	\$193,839,070	\$7,158,087	\$4,367,603	\$0	\$7,842,377	-\$44,211,322	\$138,788	-\$4,326,240	\$164,808,363		
WOODLAND PARK BOARD OF EDUCATION	0771-00	\$40,859,373	\$2,028,127	\$919,608	\$0	\$1,084,099	-\$9,308,786	\$29,222	-\$910,899	\$34,700,744		
ALLOWAY TOWNSHIP BD OF ED	0772-00	\$18,075,822	\$640,075	\$385,936	\$0	\$262,159	-\$3,906,656	\$12,264	-\$382,281	\$14,563,001		
ELMER BORO BD OF ED	0773-00	\$1,444,118	\$0	\$33,906	\$0	\$177,102	-\$343,212	\$1,077	-\$33,585	\$1,279,406		
ELSINBORO TOWNSHIP BD OF ED	0774-00	\$5,370,813	\$264,283	\$122,243	\$0	\$210,032	-\$1,237,413	\$3,884	-\$121,085	\$4,612,757		
LOWER ALLOWAYS CREEK TWP BD OF ED	0775-00	\$13,737,498	\$385,969	\$310,108	\$0	\$704,524	-\$3,139,085	\$9,854	-\$307,171	\$11,701,697		
MANNINGTON TOWNSHIP BD OF ED	0776-00	\$8,842,767	\$382,648	\$216,908	\$0	\$1,146,163	-\$2,195,663	\$6,893	-\$214,854	\$8,184,862		
OLDMANS TOWNSHIP BD OF ED	0777-00	\$10,905,920	\$525,330	\$254,288	\$0	\$727,661	-\$2,574,041	\$8,080	-\$251,879	\$9,595,359		
PENNS GROVE CARNEYS POINT REG	0778-00	\$102,830,939	\$4,178,045	\$2,310,756	\$0	\$3,481,187	-\$23,390,765	\$73,428	-\$2,288,872	\$87,194,718		
PITTSGROVE TOWNSHIP BD OF ED	0779-00	\$77,062,558	\$3,193,868	\$1,766,515	\$0	\$4,210,528	-\$17,881,651	\$56,134	-\$1,749,785	\$66,658,167		
PITTSGROVE TOWNSHIP BD OF ED	0779-01	\$3,364,834	\$0	\$75,662	\$0	\$252,995	-\$765,894	\$2,404	-\$74,946	\$2,855,055		
QUINTON TOWNSHIP BD OF ED	0780-00	\$16,941,943	\$643,465	\$384,426	\$0	\$796,129	-\$3,891,371	\$12,216	-\$380,785	\$14,506,023		
UPPER PITTSGROVE TOWNSHIP BD OF ED	0781-00	\$16,678,350	\$628,033	\$372,302	\$0	\$495,438	-\$3,768,645	\$11,831	-\$368,776	\$14,048,533		
BEDMINSTER TOWNSHIP BD OF ED	0782-00	\$25,078,419	\$1,105,163	\$545,035	\$0	\$122,391	-\$5,517,153	\$17,319	-\$539,874	\$20,566,518		
BERNARDS TWP BD OF ED	0783-00	\$188,464,457	\$10,670,147	\$4,148,889	\$0	-\$753,013	-\$41,997,376	\$131,838	-\$4,109,598	\$156,555,344		
BRANCHBURG TOWNSHIP BD OF ED	0784-00	\$76,393,970	\$3,228,406	\$1,748,022	\$0	\$3,960,350	-\$17,694,460	\$55,546	-\$1,731,468	\$65,960,366		
GREEN BROOK TOWNSHIP BD OF ED	0786-00	\$36,240,055	\$1,858,733	\$804,150	\$0	\$352,119	-\$8,140,056	\$25,553	-\$796,534	\$30,344,020		
HILLSBOROUGH TWP BD OF ED	0787-00	\$294,565,343	\$13,129,374	\$6,621,669	\$0	\$8,924,282	-\$67,028,231	\$210,415	-\$6,558,959	\$249,863,893		
MILLSTONE BOROUGH BD OF ED	0788-00	\$81,855	\$0	\$1,946	\$0	\$11,197	-\$19,699	\$62	-\$1,928	\$73,433		
MONTGOMERY TOWNSHIP BD OF ED	0789-00	\$174,349,306	\$9,506,526	\$3,886,875	\$0	\$1,997,372	-\$39,345,117	\$123,512	-\$3,850,064	\$146,668,410		
SOUTH BOUND BROOK BOROUGH BD OF ED	0792-00	\$17,761,814	\$826,564	\$415,738	\$0	\$1,290,400	-\$4,208,337	\$13,211	-\$411,801	\$15,687,589		
WARREN TOWNSHIP BD OF ED	0793-00	\$99,451,957	\$4,430,163	\$2,278,543	\$0	\$5,067,735	-\$23,064,681	\$72,405	-\$2,256,964	\$85,979,158		
WATCHUNG BOROUGH BD OF ED	0794-00	\$24,924,312	\$1,288,174	\$579,593	\$0	\$1,501,102	-\$5,866,966	\$18,418	-\$574,104	\$21,870,529		
BYRAM TOWNSHIP BD OF ED	0797-00	\$37,916,980	\$1,609,063	\$843,977	\$0	\$829,215	-\$8,543,207	\$26,819	-\$835,984	\$31,846,863		
FRANKFORD TOWNSHIP BD OF ED	0798-00	\$32,932,929	\$1,205,267	\$784,225	\$0	\$3,359,996	-\$7,938,366	\$24,920	-\$776,798	\$29,592,173		
FREDON TOWNSHIP BD OF ED	0799-00	\$11,324,810	\$485,251	\$224,172	\$0	-\$1,091,165	-\$2,269,190	\$7,123	-\$222,049	\$8,458,952		
GREEN TOWNSHIP BD OF ED	0800-00	\$17,201,144	\$838,406	\$385,249	\$0	\$381,339	-\$3,899,702	\$12,242	-\$381,600	\$14,537,078		
HAMPTON TOWNSHIP BD OF ED	0801-00	\$18,285,459	\$680,486	\$413,068	\$0	\$785,138	-\$4,181,304	\$13,126	-\$409,156	\$15,586,817		
HARDYSTON TOWNSHIP BD OF ED	0802-00	\$29,354,105	\$1,200,862	\$656,644	\$0	\$842,871	-\$6,646,921	\$20,866	-\$650,426	\$24,778,001		
HOPATCONG BOROUGH BD OF ED	0803-00	\$99,181,544	\$3,455,214	\$2,206,677	\$0	\$2,876,808	-\$22,337,218	\$70,121	-\$2,185,779	\$83,267,367		
LAFAYETTE TOWNSHIP BD OF ED	0804-00	\$12,315,858	\$409,373	\$251,914	\$0	-\$679,832	-\$2,550,011	\$8,005	-\$249,528	\$9,505,779		
MONTAGUE TOWNSHIP BD OF ED	0805-00	\$12,744,115	\$623,426	\$283,668	\$0	\$196,188	-\$2,871,441	\$9,014	-\$280,981	\$10,703,989		
SANDYSTON WALPACK CONSOL SCH DISTRICT	0806-00	\$7,134,448	\$156,766	\$171,082	\$0	\$889,163	-\$1,731,785	\$5,436	-\$169,462	\$6,455,648		
SPARTA TOWNSHIP BD OF ED	0807-00	\$145,108,919	\$6,789,981	\$3,276,874	\$0	\$4,786,782	-\$33,170,353	\$104,128	-\$3,245,841	\$123,650,490		
STANHOPE BOROUGH BD OF ED	0808-00	\$12,527,861	\$589,081	\$288,339	\$0	\$670,145	-\$2,918,726	\$9,162	-\$285,608	\$10,880,254		
STILLWATER TOWNSHIP BD OF ED	0809-00	\$20,346,535	\$684,097	\$457,230	\$0	\$832,102	-\$4,628,340	\$14,529	-\$452,900	\$17,253,253		
WINFIELD TOWNSHIP BD OF ED	0812-00	\$7,438,952	\$347,908	\$173,527	\$0	\$510,412	-\$1,756,532	\$5,514	-\$171,883	\$6,547,898		
ALLAMUCHY TOWNSHIP BD OF ED	0813-00	\$16,924,313	\$875,775	\$390,900	\$0	\$891,050	-\$3,956,913	\$12,422	-\$387,199	\$14,750,348		
ALPHA BOROUGH BD OF ED	0814-00	\$12,987,445	\$454,579	\$304,913	\$0	\$1,137,586	-\$3,086,503	\$9,689	-\$302,026	\$11,505,683		
BLAIRSTOWN TWP BD OF ED	0815-00	\$26,633,437	\$910,590	\$611,259	\$0	\$1,683,692	-\$6,187,507	\$19,424	-\$605,470	\$23,065,425		
FRANKLIN TOWNSHIP BD OF ED	0816-00	\$15,577,769	\$596,705	\$341,081	\$0	\$134,537	-\$3,452,617	\$10,838	-\$337,851	\$12,870,462		
FRELINGHUYSEN TOWNSHIP BD OF ED	0817-00	\$5,593,742	\$174,959	\$118,377	\$0	-\$108,451	-\$1,198,275	\$3,762	-\$117,256	\$4,466,858		
GREENWICH TOWNSHIP BD OF ED	0818-00	\$28,922,603	\$1,392,097	\$662,428	\$0	\$1,359,674	-\$6,705,464	\$21,050	-\$656,154	\$24,996,234		
HARMONY TOWNSHIP BD OF ED	0820-00	\$12,479,837	\$563,568	\$299,190	\$0	\$1,262,554	-\$3,028,571	\$9,507	-\$296,357	\$11,289,728		
HOPE TOWNSHIP BD OF ED	0821-00	\$8,150,707	\$349,774	\$185,817	\$0	\$384,464	-\$1,880,943	\$5,905	-\$184,057	\$7,011,667		
KNOWLTON TWP BD OF ED	0822-00	\$14,032,484	\$477,894	\$308,715	\$0	\$250,995	-\$3,124,982	\$9,810	-\$305,791	\$11,649,125		
LOPATCONG TOWNSHIP BD OF ED	0824-00	\$31,626,728	\$1,142,347	\$667,647	\$0	-\$845,159	-\$6,758,292	\$21,216	-\$661,324	\$25,193,163		
MANSFIELD TOWNSHIP BD OF ED	0825-00	\$27,255,562	\$1,154,721	\$630,412	\$0	\$1,733,255	-\$6,381,386	\$20,032	-\$624,442	\$23,788,154		
OXFORD TOWNSHIP BD OF ED	0826-00	\$13,698,331	\$682,926	\$284,460	\$0	-\$779,653	-\$2,879,459	\$9,039	-\$281,766	\$10,733,878		
POHATCONG TOWNSHIP BD OF ED	0828-00	\$16,520,706	\$606,752	\$370,524	\$0	\$566,875	-\$3,745,890	\$11,759	-\$366,549	\$13,963,707		
WASHINGTON TOWNSHIP BD OF ED	0829-00	\$25,104,141	\$971,238	\$563,219	\$0	\$855,290	-\$5,701,222	\$17,897	-\$557,885	\$21,252,678		

State of New Jersey  
Total OPEB Reconciliation by Employer (Unaudited)  
Measurement Date June 30, 2022

		30-Jun-21												30-Jun-22
Employer	Employer I.D.	Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Expected and Actual Experiences	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)				
WHITE TOWNSHIP BD OF ED	0830-00	\$17,219,771	\$589,417	\$403,173	\$0	\$1,468,769	-\$4,081,143	\$12,812	-\$399,355	\$15,213,444				
HUNTERDON CENTRAL HS BD OF ED	0831-00	\$131,390,341	\$5,612,978	\$2,973,727	\$0	\$5,187,209	-\$30,101,730	\$94,495	-\$2,945,565	\$112,211,455				
HANOVER PARK REG HS DIST BD OF ED	0832-00	\$69,352,873	\$3,078,616	\$1,561,110	\$0	\$2,213,910	-\$15,802,428	\$49,607	-\$1,546,326	\$58,907,362				
RAMAPO INDIAN HILLS REGIONAL HS	0833-00	\$94,674,858	\$4,328,925	\$2,135,978	\$0	\$3,129,281	-\$21,621,566	\$67,874	-\$2,115,750	\$80,599,600				
BELLMAWR BOROUGH BD OF ED	0834-00	\$42,479,220	\$2,049,792	\$972,011	\$0	\$1,948,245	-\$9,839,234	\$30,887	-\$962,805	\$36,678,116				
ABSECON CITY BD OF ED	1017-00	\$35,369,153	\$1,563,615	\$803,147	\$0	\$1,470,157	-\$8,129,898	\$25,521	-\$795,540	\$30,306,155				
ATLANTIC CITY BD OF ED	1018-00	\$306,261,409	\$13,627,877	\$6,828,872	\$0	\$6,637,248	-\$69,125,656	\$216,999	-\$6,764,200	\$257,682,549				
BRIGANTINE CITY BD OF ED	1019-00	\$39,413,516	\$1,461,336	\$917,011	\$0	\$2,972,567	-\$9,282,497	\$29,140	-\$908,326	\$34,602,747				
EGG HARBOR CITY BD OF ED	1020-00	\$26,364,502	\$1,146,533	\$590,330	\$0	\$715,958	-\$5,975,653	\$18,759	-\$584,740	\$22,275,689				
NORTHFIELD CITY BD OF ED	1021-00	\$41,836,864	\$1,785,744	\$931,452	\$0	\$915,326	-\$9,428,679	\$29,598	-\$922,631	\$35,147,674				
VENTNOR CITY BD OF ED	1022-00	\$36,290,519	\$1,411,033	\$851,151	\$0	\$2,996,731	-\$8,615,825	\$27,047	-\$843,090	\$32,117,566				
ATLANTIC COUNTY VOC TECH SCHOOL	1023-00	\$41,147,497	\$2,834,043	\$903,469	\$0	-\$781,638	-\$9,145,418	\$28,709	-\$894,913	\$34,091,749				
BERGENFIELD BOROUGH BD OF ED	1024-00	\$131,162,512	\$5,862,191	\$2,918,566	\$0	\$2,528,264	-\$29,543,358	\$92,742	-\$2,890,926	\$110,129,991				
BERGENFIELD BOROUGH BD OF ED	1024-01	\$246,974	\$0	\$5,865	\$0	\$33,477	-\$59,371	\$186	-\$5,810	\$221,321				
BOGOTA BOROUGH BD OF ED	1025-00	\$36,983,779	\$1,924,756	\$822,959	\$0	\$441,752	-\$8,330,454	\$26,151	-\$815,166	\$31,053,777				
DUMONT BOROUGH BD OF ED	1026-00	\$100,732,009	\$4,315,803	\$2,236,557	\$0	\$1,894,488	-\$22,639,681	\$71,070	-\$2,215,376	\$84,394,870				
ELMWOOD PARK BOROUGH BD OF ED	1027-00	\$64,010,957	\$4,086,128	\$1,422,678	\$0	-\$70,910	-\$14,401,139	\$45,208	-\$1,409,204	\$53,683,718				
ENGLEWOOD CITY BD OF ED	1028-00	\$96,394,510	\$4,694,591	\$2,154,682	\$0	\$1,938,300	-\$21,810,897	\$68,469	-\$2,134,276	\$81,305,379				
FAIR LAWN BOROUGH BD OF ED	1029-00	\$211,044,241	\$9,595,703	\$4,662,079	\$0	\$2,280,127	-\$47,192,171	\$148,145	-\$4,617,927	\$175,920,197				
FAIRVIEW BOROUGH BD OF ED	1030-00	\$36,645,763	\$2,020,114	\$790,569	\$0	-\$864,353	-\$8,002,581	\$25,122	-\$783,082	\$29,831,552				
FORT LEE BOROUGH BD OF ED	1031-00	\$130,442,366	\$6,490,685	\$2,895,888	\$0	\$1,535,529	-\$29,313,794	\$92,022	-\$2,868,462	\$109,274,234				
GARFIELD CITY BD OF ED	1032-00	\$194,736,016	\$10,027,780	\$4,299,967	\$0	\$841,681	-\$43,526,672	\$136,639	-\$4,259,245	\$162,256,166				
HACKENSACK CITY BD OF ED	1033-00	\$217,660,531	\$9,941,297	\$4,863,588	\$0	\$4,953,502	-\$49,231,955	\$154,549	-\$4,817,528	\$183,523,984				
HILLSDALE BOROUGH BD OF ED	1034-00	\$51,301,389	\$2,376,343	\$1,159,939	\$0	\$1,785,419	-\$11,741,547	\$36,859	-\$1,148,954	\$43,769,448				
LODI BD OF ED	1035-00	\$113,351,977	\$5,032,311	\$2,528,431	\$0	\$2,514,147	-\$25,594,194	\$80,345	-\$2,504,486	\$95,408,531				
NEW MILFORD BOROUGH BD OF ED	1036-00	\$73,103,362	\$4,178,254	\$1,659,716	\$0	\$2,078,681	-\$16,800,572	\$52,740	-\$1,643,998	\$62,628,183				
NORTH ARLINGTON BOROUGH BD OF ED	1037-00	\$55,098,099	\$2,915,376	\$1,212,469	\$0	-\$38,569	-\$12,273,286	\$38,528	-\$1,200,986	\$45,751,631				
ORADELL BOROUGH BD OF ED	1038-00	\$25,031,063	\$1,222,454	\$540,067	\$0	-\$429,886	-\$5,466,862	\$17,162	-\$534,953	\$20,379,045				
PALISADES PARK BOROUGH BD OF ED	1039-00	\$56,316,692	\$3,186,896	\$1,243,519	\$0	-\$43,996	-\$12,587,594	\$39,515	-\$1,231,742	\$46,923,290				
PARK RIDGE BOROUGH BD OF ED	1040-00	\$59,273,321	\$2,747,704	\$1,346,747	\$0	\$2,374,488	-\$13,632,528	\$42,795	-\$1,333,993	\$50,818,534				
RAMSEY BOROUGH BD OF ED	1041-00	\$125,527,566	\$5,940,515	\$2,817,838	\$0	\$3,268,482	-\$28,523,726	\$89,542	-\$2,791,151	\$106,329,066				
RIDGEFIELD BOROUGH BD OF ED	1042-00	\$83,569,357	\$4,327,882	\$1,896,921	\$0	\$2,805,147	-\$19,201,692	\$60,278	-\$1,878,956	\$71,578,937				
RIDGEWOOD VILLAGE BD OF ED	1043-00	\$195,538,851	\$8,731,119	\$4,347,779	\$0	\$3,621,648	-\$44,010,648	\$138,158	-\$4,306,604	\$164,060,303				
RIVER EDGE BOROUGH BD OF ED	1044-00	\$41,247,499	\$2,319,531	\$944,968	\$0	\$1,617,154	-\$9,565,490	\$30,028	-\$936,018	\$35,657,672				
ROCHELLE PARK TOWNSHIP BD OF ED	1045-00	\$19,108,415	\$973,655	\$447,215	\$0	\$1,301,793	-\$4,526,963	\$14,211	-\$442,980	\$16,875,346				
RUTHERFORD BOROUGH BD OF ED	1046-00	\$93,497,922	\$4,567,166	\$2,078,743	\$0	\$1,331,247	-\$21,042,201	\$66,056	-\$2,059,057	\$78,439,876				
SOUTH HACKENSACK TOWNSHIP BD OF ED	1047-00	\$10,766,445	\$603,761	\$235,924	\$0	-\$89,346	-\$2,388,158	\$7,497	-\$233,690	\$8,902,433				
TEANECK TOWNSHIP BD OF ED	1048-00	\$169,179,953	\$7,202,143	\$3,753,501	\$0	\$3,093,764	-\$37,995,033	\$119,274	-\$3,717,954	\$141,635,648				
TENAFLY BOROUGH BD OF ED	1049-00	\$131,856,899	\$6,417,669	\$2,948,942	\$0	\$2,730,836	-\$29,850,839	\$93,708	-\$2,921,014	\$111,276,201				
WOOD-RIDGE BOROUGH BD OF ED	1050-00	\$41,523,019	\$2,074,480	\$901,563	\$0	-\$488,751	-\$9,126,121	\$28,649	-\$893,024	\$34,019,815				
BERGEN COUNTY VOC-TECH SCHOOL	1052-00	\$128,095,446	\$6,104,862	\$2,929,569	\$0	\$5,878,749	-\$29,654,732	\$93,092	-\$2,901,824	\$110,545,162				
BURLINGTON CITY BD OF ED	1053-00	\$88,477,940	\$3,923,669	\$1,962,382	\$0	\$1,430,829	-\$19,864,324	\$62,358	-\$1,943,797	\$74,049,057				
PALMYRA BOROUGH BD OF ED	1054-00	\$43,925,759	\$1,853,225	\$993,164	\$0	\$1,709,745	-\$10,053,362	\$31,559	-\$983,758	\$37,476,332				
COLLINGSWOOD BOROUGH BD OF ED	1055-00	\$97,217,942	\$4,533,121	\$2,196,599	\$0	\$3,280,591	-\$22,235,198	\$69,801	-\$2,175,796	\$82,887,060				
GLOUCESTER CITY BD OF ED	1056-00	\$108,853,699	\$4,312,560	\$2,399,051	\$0	\$1,545,785	-\$24,284,536	\$76,234	-\$2,376,331	\$90,526,462				
HADDON TOWNSHIP BD OF ED	1057-00	\$89,796,464	\$3,518,329	\$2,035,974	\$0	\$4,036,517	-\$20,609,269	\$64,697	-\$2,016,693	\$76,826,019				
WOODYLYNNE BOROUGH BD OF ED	1058-00	\$13,304,293	\$737,802	\$310,207	\$0	\$790,616	-\$3,140,084	\$9,857	-\$307,269	\$11,705,422				
CAMDEN COUNTY TECHNICAL SCHOOL	1059-00	\$100,903,616	\$4,053,183	\$2,267,990	\$0	\$3,488,487	-\$22,957,863	\$72,069	-\$2,246,511	\$85,580,971				
NORTH WILDWOOD CITY BD OF ED	1060-00	\$19,893,542	\$750,190	\$458,909	\$0	\$1,299,284	-\$4,645,336	\$14,583	-\$454,563	\$17,316,609				
WILDWOOD CITY BD OF ED	1061-00	\$51,486,643	\$2,211,639	\$1,160,530	\$0	\$1,793,130	-\$11,747,530	\$36,878	-\$1,149,539	\$43,791,751				
WILDWOOD CREST BOROUGH BD OF ED	1062-00	\$18,021,165	\$784,503	\$415,686	\$0	\$1,070,594	-\$4,207,804	\$13,209	-\$411,749	\$15,685,604				
CAPE MAY CO TECHNICAL SCH DIST	1063-00	\$34,003,807	\$1,485,020	\$784,036	\$0	\$2,000,328	-\$7,936,453	\$24,914	-\$776,611	\$29,585,041				



State of New Jersey  
 Total OPEB Reconciliation by Employer (Unaudited)  
 Measurement Date June 30, 2022

		30-Jun-21										30-Jun-22	
Employer	Employer I.D.	Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Expected and		Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)		
						Actual Experiences							
BRIDGETON CITY BD OF ED	1064-00	\$256,965,210	\$12,583,060	\$5,721,053	\$0	\$4,007,232	-\$57,911,690	\$181,796	-\$5,666,872	\$215,879,789			
MILLVILLE CITY BD OF ED	1065-00	\$290,990,864	\$11,701,968	\$6,575,315	\$0	\$11,709,756	-\$66,559,017	\$208,942	-\$6,513,044	\$248,114,784			
BELLEVILLE TOWN BD OF ED	1066-00	\$167,812,631	\$7,596,819	\$3,779,457	\$0	\$5,307,536	-\$38,257,780	\$120,099	-\$3,743,664	\$142,615,098			
BLOOMFIELD TWP BD OF ED	1067-00	\$222,789,540	\$11,272,747	\$4,934,402	\$0	\$1,879,033	-\$49,948,769	\$156,799	-\$4,887,671	\$186,196,081			
CALDWELL-WEST CALDWELL BD OF ED	1068-00	\$100,166,474	\$4,896,297	\$2,234,705	\$0	\$1,790,960	-\$22,620,931	\$71,012	-\$2,213,541	\$84,324,976			
EAST ORANGE CITY BD OF ED	1069-00	\$444,481,438	\$20,638,570	\$9,883,196	\$0	\$7,450,849	-\$100,043,234	\$314,055	-\$9,789,598	\$372,935,276			
ESSEX FIELDS TOWNSHIP BD OF ED	1070-00	\$10,405,610	\$657,215	\$230,669	\$0	-\$33,254	-\$2,334,960	\$7,330	-\$228,484	\$8,704,126			
GLEN RIDGE BOROUGH BD OF ED	1071-00	\$66,155,153	\$3,140,632	\$1,489,110	\$0	\$1,906,907	-\$15,073,607	\$47,319	-\$1,475,008	\$56,190,506			
IRVINGTON TOWN BD OF ED	1072-00	\$259,758,716	\$11,129,434	\$5,802,372	\$0	\$6,555,709	-\$58,734,855	\$184,380	-\$5,747,421	\$218,948,335			
LIVINGSTON BD OF ED	1073-00	\$225,096,503	\$10,875,033	\$5,169,206	\$0	\$11,197,084	-\$52,325,588	\$164,260	-\$5,120,251	\$195,056,247			
MILLBURN TOWNSHIP BD OF ED	1074-00	\$177,604,074	\$8,781,773	\$3,967,948	\$0	\$3,343,939	-\$40,165,789	\$126,088	-\$3,930,370	\$149,727,663			
MONTCLAIR TOWNSHIP BD OF ED	1075-00	\$268,722,872	\$12,250,978	\$5,940,680	\$0	\$3,083,291	-\$60,134,887	\$188,775	-\$5,884,420	\$224,167,289			
NUTLEY TOWN BD OF ED	1076-00	\$157,507,427	\$7,684,217	\$3,540,409	\$0	\$4,095,092	-\$35,837,996	\$112,502	-\$3,506,880	\$133,594,771			
ORANGE CITY BD OF ED	1077-00	\$163,275,086	\$10,113,715	\$3,688,502	\$0	\$2,979,080	-\$37,337,074	\$117,208	-\$3,653,570	\$139,182,947			
SOUTH ORANGE & MAPLEWOOD BD OF ED	1078-00	\$214,666,669	\$10,654,348	\$4,867,621	\$0	\$7,427,141	-\$49,272,777	\$154,677	-\$4,821,522	\$183,676,157			
WEST ORANGE TOWNSHIP BD OF ED	1079-00	\$292,006,154	\$14,853,493	\$6,499,848	\$0	\$3,934,439	-\$65,795,097	\$206,544	-\$6,438,292	\$245,267,089			
WOODBURY CITY BD OF ED	1080-00	\$67,458,145	\$2,999,838	\$1,550,515	\$0	\$3,680,792	-\$15,695,176	\$49,270	-\$1,535,831	\$58,507,553			
BAYONNE CITY BOARD OF EDUCATION	1081-00	\$321,100,759	\$17,268,679	\$7,290,213	\$0	\$10,216,419	-\$73,795,614	\$231,659	-\$7,221,172	\$275,090,943			
HARRISON TOWN BD OF ED	1082-00	\$76,056,616	\$3,870,202	\$1,688,468	\$0	\$808,263	-\$17,091,614	\$53,654	-\$1,672,477	\$63,713,112			
HOBOKEN CITY BD OF ED	1083-00	\$121,212,245	\$5,072,604	\$2,738,773	\$0	\$4,671,204	-\$27,723,392	\$87,029	-\$2,712,836	\$103,345,627			
NORTH BERGEN TWP BD OF ED	1084-00	\$256,491,320	\$12,410,210	\$5,702,283	\$0	\$3,756,496	-\$57,721,695	\$181,200	-\$5,648,280	\$215,171,534			
SECAUCUS TOWN BD OF ED	1085-00	\$79,533,416	\$3,785,656	\$1,777,943	\$0	\$1,694,315	-\$17,997,331	\$56,497	-\$1,761,105	\$67,089,391			
EWING TOWNSHIP BD OF ED	1086-00	\$171,210,800	\$8,392,417	\$3,796,389	\$0	\$1,923,378	-\$38,429,174	\$120,637	-\$3,760,436	\$143,254,011			
HAMILTON TOWNSHIP BD OF ED	1087-00	\$520,956,931	\$22,422,702	\$11,693,016	\$0	\$15,728,833	-\$118,363,243	\$371,565	-\$11,582,278	\$441,227,526			
LAWRENCE TOWNSHIP BD OF ED	1088-00	\$171,120,750	\$7,842,939	\$3,864,660	\$0	\$5,837,275	-\$39,122,358	\$122,813	-\$3,828,266	\$145,838,021			
CARTERET BD OF ED	1091-00	\$133,289,357	\$6,236,739	\$2,924,790	\$0	\$324,450	-\$29,606,356	\$92,940	-\$2,897,091	\$110,364,829			
MIDDLESEX BOROUGH BD OF ED	1092-00	\$88,865,759	\$3,919,674	\$2,000,115	\$0	\$2,851,225	-\$20,246,277	\$63,557	-\$1,981,173	\$75,472,880			
NEW BRUNSWICK CITY BD OF ED	1093-00	\$351,433,847	\$19,113,208	\$7,839,660	\$0	\$4,310,921	-\$79,357,420	\$249,118	-\$7,765,415	\$295,823,919			
EDISON TWP BD OF ED	1094-00	\$557,756,153	\$26,582,358	\$12,417,127	\$0	\$9,393,717	-\$125,693,092	\$394,575	-\$12,299,531	\$468,551,307			
SAYREVILLE BOROUGH BD OF ED	1095-00	\$215,224,773	\$10,841,977	\$4,827,790	\$0	\$4,776,899	-\$48,869,592	\$153,411	-\$4,782,069	\$182,173,189			
MIDDLESEX COUNTY VOC TECH SCHOOL	1096-00	\$106,238,524	\$4,023,001	\$2,359,346	\$0	\$2,551,974	-\$23,882,614	\$74,972	-\$2,337,002	\$89,028,201			
ASBURY PARK CITY BD OF ED	1098-00	\$152,552,655	\$5,319,480	\$3,421,610	\$0	\$5,734,144	-\$34,635,444	\$108,727	-\$3,389,205	\$129,111,967			
AVON-BY-THE-SEA BOROUGH BD OF ED	1099-00	\$7,073,837	\$370,216	\$150,185	\$0	-\$262,893	-\$1,520,251	\$4,772	-\$148,762	\$5,667,104			
BELMAR BOROUGH BD OF ED	1100-00	\$26,513,464	\$998,782	\$612,548	\$0	\$1,777,113	-\$6,200,556	\$19,465	-\$606,747	\$23,114,069			
BRADLEY BEACH BOROUGH BD OF ED	1101-00	\$15,540,320	\$737,703	\$348,454	\$0	\$383,516	-\$3,527,247	\$11,073	-\$345,154	\$13,148,665			
BRIELLE BOROUGH BD OF ED	1102-00	\$24,654,164	\$1,049,708	\$578,900	\$0	\$1,976,562	-\$5,859,947	\$18,396	-\$573,417	\$21,844,366			
DEAL BOROUGH BD OF ED	1103-00	\$6,051,685	\$373,175	\$135,837	\$0	\$70,280	-\$1,375,021	\$4,316	-\$134,551	\$5,125,721			
EATONTOWN BOROUGH BD OF ED	1104-00	\$59,133,538	\$2,066,429	\$1,316,017	\$0	\$1,726,146	-\$13,321,456	\$41,819	-\$1,303,553	\$49,658,940			
FREEHOLD BOROUGH BD OF ED	1105-00	\$62,588,622	\$3,297,986	\$1,416,367	\$0	\$1,837,798	-\$14,337,254	\$45,007	-\$1,402,953	\$53,445,573			
FREEHOLD REG H S DISTRICT	1106-00	\$392,867,539	\$16,786,268	\$8,730,668	\$0	\$7,808,228	-\$88,376,698	\$277,432	-\$8,647,985	\$329,445,452			
HIGHLANDS BOROUGH BD OF ED	1107-00	\$9,339,998	\$467,605	\$204,284	\$0	-\$39,655	-\$2,067,874	\$6,491	-\$202,349	\$7,708,500			
KEYPORT BOROUGH BD OF ED	1108-00	\$54,348,736	\$2,358,335	\$1,194,109	\$0	\$389,976	-\$12,087,443	\$37,945	-\$1,182,801	\$45,058,857			
LONG BRANCH CITY BD OF ED	1109-00	\$248,666,553	\$12,256,823	\$5,547,712	\$0	\$4,343,759	-\$56,157,043	\$176,288	-\$5,495,173	\$209,338,919			
MANASQUAN BOROUGH BD OF ED	1110-00	\$68,770,924	\$3,177,113	\$1,546,522	\$0	\$1,999,826	-\$15,654,760	\$49,143	-\$1,531,876	\$58,356,892			
NEPTUNE TWP BD OF ED	1111-00	\$176,255,746	\$8,589,948	\$3,951,290	\$0	\$4,087,569	-\$39,997,165	\$125,559	-\$3,913,870	\$149,099,077			
OCEANPORT BOROUGH BD OF ED	1112-00	\$32,714,477	\$1,280,074	\$731,977	\$0	\$1,005,364	-\$7,409,481	\$23,260	-\$725,045	\$27,620,626			
RUMSON BOROUGH BD OF ED	1113-00	\$39,912,239	\$1,941,238	\$895,081	\$0	\$945,334	-\$9,060,507	\$28,443	-\$886.604	\$33,775,224			
SEA GIRT BOROUGH BD OF ED	1114-00	\$8,780,652	\$379,802	\$203,134	\$0	\$552,537	-\$2,056,240	\$6,455	-\$201,211	\$7,665,129			
SPRING LAKE BOROUGH BD OF ED	1115-00	\$13,634,790	\$550,274	\$300,091	\$0	\$163,967	-\$3,037,689	\$9,536	-\$297,249	\$11,323,720			
BOONTON TOWN BD OF ED	1116-00	\$62,892,992	\$3,261,593	\$1,388,838	\$0	\$253,513	-\$14,058,592	\$44,133	-\$1,375,685	\$52,406,792			
BUTLER BOROUGH BD OF ED	1117-00	\$53,400,691	\$2,239,458	\$1,222,592	\$0	\$2,818,809	-\$12,375,759	\$38,850	-\$1,211,014	\$46,133,627			
CHATHAM BOROUGH BD OF ED	1118-00	\$195,947	\$0	\$2,944	\$0	-\$55,202	-\$29,796	\$94	-\$2,916	\$111,071			

State of New Jersey  
 Total OPEB Reconciliation by Employer (Unaudited)  
 Measurement Date June 30, 2022

		30-Jun-21										30-Jun-22
Employer	Employer I.D.	Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Expected and		Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
						Actual Experiences						
DENVILLE TOWNSHIP BD OF ED	1119-00	\$57,243,700	\$3,030,455	\$1,276,375	\$0	\$756,487	-\$12,920,185	\$40,559	\$40,559	-\$1,264,288	\$48,163,103	
DENVILLE TOWNSHIP BD OF ED	1119-01	\$12,224,630	\$643,851	\$273,260	\$0	\$197,604	-\$2,766,090	\$8,683	\$8,683	-\$270,672	\$10,311,266	
DOVER TOWN BD OF ED	1120-00	\$104,743,985	\$4,762,829	\$2,381,167	\$0	\$4,350,110	-\$24,103,507	\$75,666	\$75,666	-\$2,358,617	\$89,851,633	
FLORHAM PARK BOROUGH BD OF ED	1121-00	\$41,499,550	\$1,945,071	\$955,945	\$0	\$2,264,442	-\$9,676,607	\$30,377	\$30,377	-\$946,892	\$36,071,886	
HARDING TOWNSHIP BD OF ED	1122-00	\$13,964,043	\$863,571	\$310,939	\$0	\$40,096	-\$3,147,494	\$9,881	\$9,881	-\$307,994	\$11,733,042	
MADISON BOROUGH BD OF ED	1123-00	\$96,703,419	\$4,759,779	\$2,154,302	\$0	\$1,546,027	-\$21,807,049	\$68,457	\$68,457	-\$2,133,900	\$81,291,035	
MOUNTAIN LAKES BOROUGH BD OF ED	1126-00	\$93,932,132	\$3,805,060	\$2,105,219	\$0	\$2,925,105	-\$21,310,205	\$66,897	\$66,897	-\$2,085,282	\$79,438,926	
PARSIPPANY TROY HILLS BD OF ED	1127-00	\$322,545,493	\$14,408,007	\$7,257,777	\$0	\$10,081,399	-\$73,467,276	\$230,628	\$230,628	-\$7,189,043	\$273,866,985	
ROCKAWAY BOROUGH BD OF ED	1128-00	\$22,586,074	\$1,184,411	\$498,966	\$0	\$87,880	-\$5,050,815	\$15,855	\$15,855	-\$494,241	\$18,828,130	
ROCKAWAY TOWNSHIP BD OF ED	1129-00	\$128,912,156	\$5,378,606	\$2,873,423	\$0	\$3,103,647	-\$29,086,392	\$91,308	\$91,308	-\$2,846,210	\$108,426,538	
WASHINGTON TOWNSHIP BD OF ED	1130-00	\$110,225,826	\$4,121,536	\$2,465,596	\$0	\$3,546,580	-\$24,958,143	\$78,348	\$78,348	-\$2,442,246	\$93,037,497	
WHARTON BOROUGH BD OF ED	1131-00	\$29,607,150	\$1,352,232	\$660,255	\$0	\$611,108	-\$6,683,472	\$20,981	\$20,981	-\$654,002	\$24,914,252	
MORRIS HILLS REGIONAL SCHOOL DISTRICT	1132-00	\$146,415,474	\$6,273,578	\$3,301,228	\$0	\$5,161,094	-\$33,416,870	\$104,902	\$104,902	-\$3,269,964	\$124,569,442	
LAKEWOOD TWP BD OF ED	1133-00	\$197,482,015	\$12,271,998	\$4,398,382	\$0	\$557,240	-\$44,522,885	\$139,766	\$139,766	-\$4,356,728	\$165,969,788	
LAVALLETTE BOROUGH BD OF ED	1134-00	\$7,598,605	\$326,631	\$174,806	\$0	\$433,198	-\$1,769,480	\$5,555	\$5,555	-\$173,150	\$6,596,165	
OCEAN GATE BOROUGH BD OF ED	1136-00	\$6,334,537	\$272,482	\$146,907	\$0	\$417,434	-\$1,487,076	\$4,668	\$4,668	-\$145,516	\$5,543,436	
POINT PLEASANT BORO BD OF ED	1137-00	\$119,769,568	\$4,976,675	\$2,678,788	\$0	\$3,341,583	-\$27,116,188	\$85,123	\$85,123	-\$2,653,419	\$101,082,130	
POINT PLEASANT BEACH BOROUGH BD OF ED	1138-00	\$41,252,838	\$1,634,998	\$934,833	\$0	\$1,811,745	-\$9,462,900	\$29,706	\$29,706	-\$925,980	\$35,275,240	
SEASIDE HEIGHTS BD OF ED	1139-00	\$10,335,494	\$534,700	\$233,905	\$0	\$314,108	-\$2,367,716	\$7,433	\$7,433	-\$231,690	\$8,826,234	
SEASIDE PARK BOROUGH BD OF ED	1140-00	\$1,515,276	\$0	\$35,209	\$0	\$168,267	-\$356,406	\$1,119	\$1,119	-\$34,876	\$1,328,589	
POMPTON LAKES BOROUGH BD OF ED	1141-00	\$69,020,851	\$3,196,467	\$1,578,907	\$0	\$3,279,037	-\$15,982,576	\$50,172	\$50,172	-\$1,563,954	\$59,578,904	
SALEM CITY BD OF ED	1142-00	\$57,711,184	\$2,702,842	\$1,305,740	\$0	\$2,020,724	-\$13,217,434	\$41,492	\$41,492	-\$1,293,375	\$49,271,173	
SOMERSET HILLS SCHOOL DISTRICT	1143-00	\$73,361,903	\$3,623,912	\$1,671,002	\$0	\$2,914,143	-\$16,914,818	\$53,099	\$53,099	-\$1,655,177	\$63,054,064	
MANVILLE BOROUGH BD OF ED	1144-00	\$50,145,940	\$2,808,005	\$1,134,721	\$0	\$1,303,420	-\$11,486,282	\$36,058	\$36,058	-\$1,123,975	\$42,817,887	
NORTH PLAINFIELD BOROUGH BD OF ED	1145-00	\$132,127,439	\$6,274,840	\$2,998,988	\$0	\$4,995,784	-\$30,357,365	\$95,298	\$95,298	-\$2,970,580	\$113,164,397	
SOMERVILLE BOROUGH BD OF ED	1146-00	\$88,174,056	\$4,553,953	\$1,966,058	\$0	\$1,280,236	-\$19,901,542	\$62,475	\$62,475	-\$1,947,439	\$74,187,797	
SUSSEX COUNTY VOC TECH SCHOOL	1147-00	\$35,065,844	\$1,404,862	\$806,969	\$0	\$2,115,007	-\$8,168,594	\$25,643	\$25,643	-\$799,327	\$30,450,404	
BERKELEY HEIGHTS BD OF ED	1148-00	\$116,792,098	\$5,415,545	\$2,646,705	\$0	\$4,346,109	-\$26,791,425	\$84,103	\$84,103	-\$2,621,639	\$99,871,496	
CLARK TOWNSHIP BD OF ED	1149-00	\$79,701,576	\$3,471,090	\$1,760,220	\$0	\$993,272	-\$17,817,926	\$55,934	\$55,934	-\$1,743,550	\$66,420,616	
CRANFORD TOWNSHIP BD OF ED	1150-00	\$148,476,383	\$6,999,401	\$3,309,406	\$0	\$2,765,438	-\$33,499,661	\$105,162	\$105,162	-\$3,278,065	\$124,878,064	
GARWOOD BOROUGH BD OF ED	1151-00	\$16,913,512	\$720,254	\$362,002	\$0	-\$324,428	-\$3,664,386	\$11,503	\$11,503	-\$358,574	\$13,659,883	
HILLSIDE TOWNSHIP BD OF ED	1152-00	\$113,805,332	\$6,242,375	\$2,561,519	\$0	\$2,432,813	-\$25,929,122	\$81,397	\$81,397	-\$2,537,260	\$96,657,054	
KENILWORTH BOROUGH BD OF ED	1153-00	\$51,679,041	\$2,885,752	\$1,118,372	\$0	-\$1,089,191	-\$11,320,783	\$35,538	\$35,538	-\$1,107,780	\$42,200,949	
LINDEN CITY BD OF ED	1154-00	\$256,603,505	\$13,772,994	\$5,749,600	\$0	\$4,544,000	-\$58,200,660	\$182,703	\$182,703	-\$5,695,149	\$216,956,993	
MOUNTAINSIDE BOROUGH BD OF ED	1155-00	\$24,980,558	\$1,434,474	\$556,482	\$0	\$193,499	-\$5,633,025	\$17,683	\$17,683	-\$551,212	\$20,998,459	
NEW PROVIDENCE BORO BD OF ED	1156-00	\$82,909,177	\$4,053,561	\$1,792,706	\$0	-\$1,243,462	-\$18,146,768	\$56,966	\$56,966	-\$1,775,728	\$67,646,452	
PLAINFIELD CITY BD OF ED	1157-00	\$271,702,169	\$13,059,764	\$6,001,432	\$0	\$2,200,097	-\$60,749,852	\$190,706	\$190,706	-\$5,944,596	\$226,459,720	
ROSELLE BOROUGH BD OF ED	1158-00	\$97,366,202	\$5,834,456	\$2,144,403	\$0	-\$664,766	-\$21,706,845	\$68,142	\$68,142	-\$2,124,095	\$80,917,497	
ROSELLE PARK BOROUGH BD OF ED	1159-00	\$89,906,838	\$4,202,156	\$1,956,348	\$0	-\$565,085	-\$19,803,242	\$62,166	\$62,166	-\$1,937,820	\$73,821,361	
SPRINGFIELD TOWNSHIP BD OF ED	1160-00	\$78,441,991	\$3,910,764	\$1,728,035	\$0	\$274,243	-\$17,492,133	\$54,911	\$54,911	-\$1,711,669	\$65,206,142	
UNION TOWNSHIP BD OF ED	1161-00	\$293,187,300	\$13,400,776	\$6,549,163	\$0	\$6,564,031	-\$66,294,290	\$208,111	\$208,111	-\$6,487,140	\$247,127,951	
UNION CO REG HIGH SCH DIST 1	1162-00	\$2,914,008	\$0	\$64,389	\$0	\$164,797	-\$651,783	\$2,046	\$2,046	-\$63,779	\$2,429,678	
WESTFIELD TOWN BD OF ED	1163-00	\$235,113,403	\$10,994,510	\$5,278,935	\$0	\$6,307,482	-\$53,436,330	\$167,747	\$167,747	-\$5,228,941	\$199,196,806	
HACKETTSTOWN TOWN BD OF ED	1164-00	\$84,030,936	\$3,867,525	\$1,885,004	\$0	\$2,234,137	-\$19,081,068	\$59,899	\$59,899	-\$1,867,153	\$71,129,280	
INDEPENDENCE TOWNSHIP BD OF ED	1165-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PHILLIPSBURG TOWN BD OF ED	1166-00	\$188,580,935	\$7,897,233	\$4,211,572	\$0	\$4,900,650	-\$42,631,889	\$133,830	\$133,830	-\$4,171,687	\$158,920,644	
WASHINGTON BORO BD OF ED	1167-00	\$22,161,971	\$1,000,406	\$506,992	\$0	\$1,079,739	-\$5,132,055	\$16,111	\$16,111	-\$502,190	\$19,130,974	
BEVERLY CITY BD OF ED	1168-00	\$11,860,695	\$657,872	\$265,286	\$0	\$166,238	-\$2,685,373	\$8,430	\$8,430	-\$262,774	\$10,010,374	
FAIRFIELD TOWNSHIP BD OF ED	1169-00	\$30,126,890	\$1,515,684	\$661,771	\$0	\$415	-\$6,698,820	\$21,029	\$21,029	-\$655,504	\$24,971,465	
KEANSBURG BD OF ED	1170-00	\$93,269,971	\$4,148,987	\$2,004,746	\$0	-\$1,560,821	-\$20,293,164	\$63,704	\$63,704	-\$1,985,761	\$75,647,662	
MONMOUTH BEACH BOROUGH BD OF ED	1171-00	\$10,781,079	\$523,180	\$236,750	\$0	\$16,104	-\$2,396,520	\$7,523	\$7,523	-\$234,508	\$8,933,608	
SPRING LAKE HEIGHTS BOROUGH BD	1172-00	\$14,834,404	\$711,829	\$342,198	\$0	\$816,169	-\$3,463,920	\$10,874	\$10,874	-\$338,957	\$12,912,597	

State of New Jersey  
Total OPEB Reconciliation by Employer (Unaudited)  
Measurement Date June 30, 2022

30-Jun-21													30-Jun-22
Employer	Employer I.D.	Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Expected and		Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)		
						Actual Experiences							
ATLANTIC COUNTY AUDIO VISUAL A	1269-00	\$31,810	\$0	\$0	\$0	\$0	-\$31,810	\$0	\$0	\$0	\$0	\$0	\$0
CAMDEN CO AUDIO VISUAL AIDS COMMISSION	1270-00	\$273,458	\$0	\$6,344	\$0	\$29,905	\$29,905	-\$64,222	\$202	-\$6,284	\$239,403	\$0	\$239,403
MIDDLESEX COUNTY AUDIO VIS AID	1275-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONMOUTH COUNTY AUDIO VIS AIDS	1276-00	\$83,020	\$0	\$1,977	\$0	\$11,500	\$11,500	-\$20,010	\$63	-\$1,958	\$74,592	\$0	\$74,592
CENTRAL REGIONAL H S DIST	1281-00	\$95,448,269	\$4,605,861	\$2,169,996	\$0	\$3,705,519	\$3,705,519	-\$21,965,914	\$68,955	-\$2,149,445	\$81,883,241	\$0	\$81,883,241
WATCHUNG HILLS REGIONAL HS DIS	1282-00	\$75,464,519	\$3,382,149	\$1,702,457	\$0	\$2,557,328	\$2,557,328	-\$17,233,223	\$54,098	-\$1,686,334	\$64,240,994	\$0	\$64,240,994
RUMSON-FAIR HAVEN REG BD OF ED	1283-00	\$39,501,344	\$1,987,905	\$877,488	\$0	\$468,360	\$468,360	-\$8,882,424	\$27,884	-\$869,178	\$33,111,379	\$0	\$33,111,379
ELIZABETH CITY BD OF ED	1287-00	\$989,480,051	\$50,258,381	\$22,032,382	\$0	\$13,752,923	\$13,752,923	-\$223,024,083	\$700,116	-\$21,823,726	\$831,376,044	\$0	\$831,376,044
SUMMIT BOARD OF EDUCATION	1288-00	\$151,987,210	\$8,150,430	\$3,321,027	\$0	-\$1,340,764	-\$1,340,764	-\$33,617,293	\$105,531	-\$3,289,576	\$125,316,565	\$0	\$125,316,565
CLIFTON CITY BOARD OF EDUCATION	1289-00	\$372,883,658	\$18,606,934	\$8,357,194	\$0	\$8,113,552	\$8,113,552	-\$84,596,183	\$265,564	-\$8,278,048	\$315,352,671	\$0	\$315,352,671
PASSAIC CITY BD OF ED	1290-00	\$526,433,035	\$25,692,314	\$11,852,941	\$0	\$14,630,026	\$14,630,026	-\$119,982,093	\$376,647	-\$11,740,689	\$447,262,181	\$0	\$447,262,181
TRENTON CITY BD OF ED	1291-00	\$466,442,392	\$17,655,818	\$10,543,939	\$0	\$20,066,451	\$20,066,451	-\$106,731,641	\$335,051	-\$10,444,083	\$397,867,927	\$0	\$397,867,927
KEARNY TOWN BD OF ED	1292-00	\$207,283,726	\$9,377,042	\$4,633,146	\$0	\$4,875,852	\$4,875,852	-\$46,899,295	\$147,226	-\$4,589,268	\$174,828,429	\$0	\$174,828,429
RED BANK BOROUGH BD OF ED	1293-00	\$48,425,184	\$2,877,876	\$1,121,462	\$0	\$2,320,331	\$2,320,331	-\$11,352,070	\$35,636	-\$1,110,842	\$42,317,577	\$0	\$42,317,577
LYNDHURST TOWNSHIP BD OF ED	1294-00	\$85,507,435	\$3,980,793	\$1,899,656	\$0	\$1,344,934	\$1,344,934	-\$19,229,377	\$60,365	-\$1,881,665	\$71,682,141	\$0	\$71,682,141
RIDGEFIELD PARK VILLAGE BD OF ED	1295-00	\$78,846,660	\$3,637,270	\$1,770,799	\$0	\$2,187,879	\$2,187,879	-\$17,925,019	\$56,270	-\$1,754,029	\$66,819,830	\$0	\$66,819,830
BLACK HORSE PIKE REG. SCH. DIS	1298-00	\$155,806,290	\$7,564,901	\$3,477,797	\$0	\$2,921,707	\$2,921,707	-\$35,204,201	\$110,513	-\$3,444,860	\$131,232,147	\$0	\$131,232,147
LENAPE REGIONAL HS DIST	1299-00	\$323,968,362	\$13,767,411	\$7,247,414	\$0	\$8,803,619	\$8,803,619	-\$73,362,377	\$230,299	-\$7,178,778	\$273,475,950	\$0	\$273,475,950
LAKELAND REGIONAL HIGH SCHOOL	1300-00	\$50,423,226	\$2,229,630	\$1,128,782	\$0	\$1,320,510	\$1,320,510	-\$11,426,160	\$35,869	-\$1,118,092	\$42,593,765	\$0	\$42,593,765
RIVER DELL REGIONAL BD OF ED	1301-00	\$63,317,901	\$2,962,719	\$1,430,688	\$0	\$2,128,551	\$2,128,551	-\$14,482,219	\$45,463	-\$1,417,138	\$53,985,965	\$0	\$53,985,965
SOUTHERN REGIONAL H S DISTRICT	1312-00	\$153,806,123	\$5,826,838	\$3,440,435	\$0	\$4,873,443	\$4,873,443	-\$34,826,000	\$109,326	-\$3,407,852	\$129,822,313	\$0	\$129,822,313
WEST MORRIS REGIONAL BD OF ED	1313-00	\$100,238,130	\$4,273,830	\$2,217,789	\$0	\$1,532,951	\$1,532,951	-\$22,449,704	\$70,474	-\$2,196,786	\$83,686,684	\$0	\$83,686,684
LOWER CAPE MAY REGIONAL SCHOOL	1314-00	\$81,598,340	\$2,940,539	\$1,832,244	\$0	\$3,070,961	\$3,070,961	-\$18,547,000	\$58,223	-\$1,814,892	\$69,138,415	\$0	\$69,138,415
SOUTH HUNTERDON REGIONAL BD OF ED	1317-00	\$6,556,316	\$0	\$148,228	\$0	\$531,282	\$531,282	-\$1,500,444	\$4,710	-\$146,824	\$5,593,268	\$0	\$5,593,268
GREATER EGG HARBOR REGIONAL	1318-00	\$149,042,333	\$6,309,411	\$3,356,853	\$0	\$5,158,141	\$5,158,141	-\$33,979,937	\$106,670	-\$3,325,062	\$126,668,409	\$0	\$126,668,409
DELAWARE VALLEY REGIONAL HS DIST	1321-00	\$42,832,857	\$1,907,868	\$962,618	\$0	\$1,287,420	\$1,287,420	-\$9,744,157	\$30,589	-\$953,502	\$36,323,693	\$0	\$36,323,693
MAINLAND REGIONAL HS DISTRICT	1330-00	\$67,127,479	\$2,691,131	\$1,532,175	\$0	\$3,443,251	\$3,443,251	-\$15,509,533	\$48,687	-\$1,517,665	\$57,815,525	\$0	\$57,815,525
MAINLAND REGIONAL HS DISTRICT	1330-60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PASSAIC COUNTY MANCHESTER REG	1331-00	\$27,322,736	\$1,387,982	\$623,271	\$0	\$1,091,365	\$1,091,365	-\$6,309,100	\$19,805	-\$617,369	\$23,518,690	\$0	\$23,518,690
STERLING REGIONAL HS DIST	1332-00	\$42,536,012	\$1,845,531	\$928,075	\$0	-\$5,084	-\$5,084	-\$9,394,495	\$29,491	-\$919,286	\$35,020,244	\$0	\$35,020,244
MONMOUTH COUNTY REGIONAL HS	1333-00	\$61,640,986	\$2,357,731	\$1,370,113	\$0	\$1,514,024	\$1,514,024	-\$13,869,045	\$43,538	-\$1,357,137	\$51,700,210	\$0	\$51,700,210
WEST ESSEX REGIONAL SCHOOL DIS	1334-00	\$68,877,084	\$3,285,236	\$1,546,301	\$0	\$1,774,975	\$1,774,975	-\$15,652,523	\$49,136	-\$1,531,657	\$58,348,552	\$0	\$58,348,552
DELSEA REGIONAL SCHOOL DISTRICT	1340-00	\$84,609,561	\$3,334,039	\$1,900,547	\$0	\$2,932,172	\$2,932,172	-\$19,238,398	\$60,393	-\$1,882,548	\$71,715,766	\$0	\$71,715,766
NORTHERN BURLINGTON CO REG	1341-00	\$81,956,995	\$3,901,920	\$1,816,755	\$0	\$1,010,282	\$1,010,282	-\$18,390,206	\$57,730	-\$1,799,549	\$68,553,927	\$0	\$68,553,927
SALEM COUNTY VOC TECH SCHOOL	1342-00	\$17,630,327	\$1,021,385	\$403,108	\$0	\$623,150	\$623,150	-\$4,080,487	\$12,809	-\$399,291	\$15,211,001	\$0	\$15,211,001
CLEARVIEW REGIONAL HIGH SCHOOL DISTRICT	1343-00	\$94,463,762	\$3,816,965	\$2,176,102	\$0	\$5,770,864	\$5,770,864	-\$22,027,718	\$69,149	-\$2,155,493	\$82,113,631	\$0	\$82,113,631
OCEAN COUNTY VOC TECH H S DIST	1357-00	\$66,865,191	\$2,969,607	\$1,512,411	\$0	\$2,482,049	\$2,482,049	-\$15,309,474	\$48,059	-\$1,498,088	\$57,069,755	\$0	\$57,069,755
MONMOUTH COUNTY VOC SCHOOL DISTRICT	1360-00	\$98,289,632	\$4,067,105	\$2,271,910	\$0	\$6,275,975	\$6,275,975	-\$22,997,541	\$72,194	-\$2,250,394	\$85,728,881	\$0	\$85,728,881
UNION COUNTY VOC TECH SCHOOL	1362-00	\$38,563,734	\$2,618,930	\$835,107	\$0	-\$1,251,529	-\$1,251,529	-\$8,453,420	\$26,537	-\$827,198	\$31,512,161	\$0	\$31,512,161
WARREN COUNTY VOC TECH BD OF ED	1371-00	\$18,840,211	\$830,794	\$413,550	\$0	\$103,151	\$103,151	-\$4,186,188	\$13,141	-\$409,634	\$15,605,025	\$0	\$15,605,025
SOMERSET COUNTY VOC TECH SCHOOL DISTRICT	1374-00	\$35,808,499	\$1,376,928	\$782,635	\$0	\$236,745	\$236,745	-\$7,922,273	\$24,870	-\$775,223	\$29,532,181	\$0	\$29,532,181
SHORE REGIONAL H S DISTRICT	1386-00	\$31,731,437	\$1,258,096	\$747,434	\$0	\$2,749,477	\$2,749,477	-\$7,565,947	\$23,751	-\$740,356	\$28,203,892	\$0	\$28,203,892
HENRY HUDSON REG SCH DIST BD OF ED	1390-00	\$20,643,354	\$857,316	\$468,133	\$0	\$883,386	\$883,386	-\$4,738,704	\$14,876	-\$463,700	\$17,664,661	\$0	\$17,664,661
KINGSWAY REGIONAL SCHOOL DIST.	1395-00	\$79,120,171	\$4,659,778	\$1,763,222	\$0	\$529,541	\$529,541	-\$17,848,316	\$56,029	-\$1,746,523	\$66,533,902	\$0	\$66,533,902
NORTHERN HIGHLANDS REG HS BD OF ED	1399-00	\$52,101,088	\$2,501,232	\$1,172,236	\$0	\$1,448,850	\$1,448,850	-\$11,866,031	\$37,250	-\$1,161,135	\$44,233,490	\$0	\$44,233,490
BUENA REGIONAL SCHOOL DIST	1406-00	\$108,167,542	\$3,635,902	\$2,402,658	\$0	\$3,081,044	\$3,081,044	-\$24,321,042	\$76,348	-\$2,379,903	\$90,662,549	\$0	\$90,662,549
BURLINGTON COUNTY INST OF TECH	1411-00	\$79,401,728	\$3,432,291	\$1,810,461	\$0	\$3,734,243	\$3,734,243	-\$18,326,498	\$57,530	-\$1,793,315	\$68,316,440	\$0	\$68,316,440
TINTON FALLS BOROUGH BD OF ED	1417-00	\$65,199,589	\$3,028,054	\$1,471,570	\$0	\$2,136,331	\$2,136,331	-\$14,896,051	\$46,762	-\$1,457,633	\$55,528,622	\$0	\$55,528,622
WOODSTOWN-PILES GROVE REGIONAL	1418-00	\$68,896,543	\$2,452,329	\$1,588,363	\$0	\$4,599,647	\$4,599,647	-\$16,078,299	\$50,473	-\$1,573,321	\$59,935,735	\$0	\$59,935,735
ANDOVER REGIONAL BD OF ED	1419-00	\$25,417,666	\$896,378	\$591,523	\$0	\$1,969,975	\$1,969,975	-\$5,987,726	\$18,797	-\$585,921	\$22,320,692	\$0	\$22,320,692
PASSAIC COUNTY VOCATIONAL TECH	1420-00	\$146,702,150	\$7,392,729	\$3,335,427	\$0	\$5,390,513	\$5,390,513	-\$33,763,052	\$105,989	-\$3,303,839	\$125,859,917	\$0	\$125,859,917
GATEWAY REGIONAL HIGH SCH DIST	1423-00	\$56,683,725	\$2,404,772	\$1,268,063	\$0	\$1,544,693	\$1,544,693	-\$12,836,044	\$40,295	-\$1,256,054	\$47,849,450	\$0	\$47,849,450



State of New Jersey  
Total OPEB Reconciliation by Employer (Unaudited)  
Measurement Date June 30, 2022

Employer	Employer I.D.	30-Jun-21										30-Jun-22
		Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Expected and		Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
						Actual Experiences						
BERGEN COUNTY SPEC SER SCH DIST	1611-00	\$203,020,433	\$9,764,373	\$4,612,497	\$0	\$7,764,476	\$0	\$7,764,476	-\$46,690,275	\$146,570	-\$4,568,815	\$174,049,259
SALEM COUNTY COMMUNITY COLLEGE	1613-00	\$11,378,376	\$733,000	\$256,593	\$0	\$157,746	\$0	\$157,746	-\$2,597,373	\$8,154	-\$254,162	\$9,682,334
BURLINGTON COUNTY AUD VIS AIDS	1614-00	\$794,626	\$0	\$14,644	\$0	-\$94,423	\$0	-\$94,423	-\$148,233	\$465	-\$14,505	\$552,574
OCEAN COUNTY AUDIO VISUAL AIDS	1615-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WALLKILL VALLEY REG. HS BD OF ED	1622-00	\$30,125,494	\$1,144,010	\$700,297	\$0	\$2,215,595	\$0	\$2,215,595	-\$7,088,794	\$22,253	-\$693,665	\$26,425,190
BURLINGTON CO BD OF SPCL SRVCS	1624-00	\$131,670,587	\$6,146,598	\$2,929,309	\$0	\$2,249,451	\$0	\$2,249,451	-\$29,652,102	\$93,084	-\$2,901,567	\$110,535,360
MORRIS COUNTY EDUCATIONAL SERV	1626-00	\$22,591,810	\$795,858	\$499,459	\$0	\$494,249	\$0	\$494,249	-\$5,055,801	\$15,871	-\$494,729	\$18,846,717
CAPE MAY COUNTY SPEC SERV SCHOOL	1643-00	\$47,974,075	\$1,837,642	\$1,074,937	\$0	\$1,587,043	\$0	\$1,587,043	-\$10,881,116	\$34,158	-\$1,064,757	\$40,561,982
HUDSON COUNTY COMMUNITY COLLEGE	1656-00	\$53,588,515	\$3,657,831	\$1,206,865	\$0	\$460,597	\$0	\$460,597	-\$12,216,558	\$38,350	-\$1,195,435	\$45,540,165
CUMBERLAND REGIONAL SCHOOL DIS	1668-00	\$50,001,070	\$1,946,421	\$1,132,728	\$0	\$2,214,575	\$0	\$2,214,575	-\$11,466,107	\$35,994	-\$1,122,001	\$42,742,680
PINELANDS REGIONAL SCHOOL DIST	1672-00	\$82,974,692	\$3,672,786	\$1,871,085	\$0	\$2,819,538	\$0	\$2,819,538	-\$18,940,164	\$59,457	-\$1,853,365	\$70,604,029
MIDDLESEX COUNTY EDUCATIONAL SERV COMM	1699-00	\$86,692,155	\$5,048,225	\$1,857,050	\$0	-\$2,944,452	\$0	-\$2,944,452	-\$18,798,095	\$59,011	-\$1,839,463	\$70,074,431
EDUCATIONAL INFO & RESOURCE CE	1704-00	\$5,417,039	\$0	\$121,218	\$0	\$379,063	\$0	\$379,063	-\$1,227,035	\$3,852	-\$120,070	\$4,574,067
MERCER COUNTY SPECIAL SERV SCHOOL	1708-00	\$119,658,031	\$4,120,058	\$2,731,234	\$0	\$6,817,499	\$0	\$6,817,499	-\$27,647,081	\$86,790	-\$2,705,369	\$103,061,162
GLOUCESTER COUNTY SPEC SERV SCHOOL	1721-00	\$118,255,298	\$6,890,903	\$2,589,093	\$0	-\$1,347,171	\$0	-\$1,347,171	-\$26,208,250	\$82,273	-\$2,564,574	\$97,697,572
SOMERSET COUNTY EDUCATIONAL SERV COMM	1722-00	\$21,248,431	\$1,039,906	\$395,039	\$0	-\$3,399,293	\$0	-\$3,399,293	-\$3,998,810	\$12,553	-\$391,298	\$14,906,528
SUSSEX COUNTY EDUCATIONAL SERV COMM BD OF ED	1724-00	\$7,987,637	\$493,413	\$157,432	\$0	-\$953,326	\$0	-\$953,326	-\$1,593,619	\$5,003	-\$155,941	\$5,940,599
ESSEX CO EDUCATIONAL SERV COMM	1725-00	\$40,728,190	\$1,471,637	\$913,771	\$0	\$1,492,688	\$0	\$1,492,688	-\$9,249,704	\$29,037	-\$905,118	\$34,480,501
CAMDEN CO ED SERVICE COMM	1726-00	\$21,269,464	\$1,384,075	\$484,678	\$0	\$521,647	\$0	\$521,647	-\$4,906,186	\$15,401	-\$480,088	\$18,288,991
MONMOUTH-OCEAN EDUCATIONAL SERV COMM	1736-00	\$33,235,733	\$1,994,118	\$709,327	\$0	-\$1,312,964	\$0	-\$1,312,964	-\$7,180,204	\$22,540	-\$702,609	\$26,765,941
HUNTERDON COUNTY EDUCATIONAL SERV COMM	1738-00	\$31,175,452	\$1,990,203	\$687,734	\$0	-\$281,244	\$0	-\$281,244	-\$6,961,629	\$21,854	-\$681,221	\$25,951,149
WARREN COUNTY COMM COLLEGE	1751-00	\$10,068,289	\$501,356	\$232,813	\$0	\$562,435	\$0	\$562,435	-\$2,356,661	\$7,398	-\$230,608	\$8,785,022
SUSSEX COUNTY COMMUNITY COLLEGE	1754-00	\$23,530,336	\$1,183,762	\$566,121	\$0	\$2,355,301	\$0	\$2,355,301	-\$5,730,591	\$17,989	-\$560,759	\$21,362,159
SUSSEX COUNTY COMMUNITY COLLEGE	1754-70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OCEAN COUNTY N SHORE JNT COMM	1758-00	\$79,823	\$0	\$1,924	\$0	\$12,177	\$0	\$12,177	-\$19,476	\$61	-\$1,906	\$72,603
UNION COUNTY COLLEGE	1761-00	\$87,658,726	\$5,414,607	\$2,116,731	\$0	\$8,139,423	\$0	\$8,139,423	-\$21,426,737	\$67,263	-\$2,096,685	\$79,873,328
UNION COUNTY COLLEGE	1761-70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CHATHAMS SCHOOL DISTRICT	1792-00	\$32,221,143	\$0	\$736,953	\$0	\$3,016,694	\$0	\$3,016,694	-\$7,459,849	\$23,418	-\$729,974	\$27,808,385
MORRIS-UNION JOINTURE COMM	1806-00	\$61,451,527	\$4,461,689	\$1,359,275	\$0	-\$918,659	\$0	-\$918,659	-\$13,759,345	\$43,193	-\$1,346,403	\$51,291,277
ATLANTIC COUNTY SPEC SERV SCHOOL	1829-00	\$91,123,204	\$2,504,169	\$2,076,300	\$0	\$5,652,142	\$0	\$5,652,142	-\$21,017,470	\$65,978	-\$2,056,637	\$78,347,686
WARREN COUNTY SPEC SERVICES SCHOOL	1839-00	\$3,501,963	\$61,992	\$83,942	\$0	\$449,786	\$0	\$449,786	-\$849,709	\$2,667	-\$83,147	\$3,167,494
SALEM COUNTY SPECIAL SERV SCHOOL	1840-00	\$32,759,547	\$2,708,363	\$728,802	\$0	-\$619,836	\$0	-\$619,836	-\$7,377,336	\$23,159	-\$721,899	\$27,500,800
PASSAIC COUNTY EDUCATIONAL SRV COMM	1848-00	\$12,761,524	\$1,164,022	\$293,124	\$0	\$90,366	\$0	\$90,366	-\$2,967,168	\$9,315	-\$290,348	\$11,060,835
HUNTERDON COUNTY VOC TECH SCHOOL	1852-00	\$7,790,734	\$320,871	\$184,589	\$0	\$714,628	\$0	\$714,628	-\$1,868,513	\$5,866	-\$182,841	\$6,965,334
GREAT MEADOWS REGIONAL BD OF ED	1854-00	\$34,544,687	\$1,466,460	\$752,320	\$0	-\$38,528	\$0	-\$38,528	-\$7,615,402	\$23,906	-\$745,195	\$28,388,248
LEAP ACADEMY CHARTER SCHOOL	1873-00	\$18,419,380	\$2,404,468	\$412,573	\$0	-\$1,096,424	\$0	-\$1,096,424	-\$4,176,295	\$13,110	-\$408,666	\$15,568,146
PRINCETON CHARTER SCHOOL	1874-00	\$6,522,436	\$537,270	\$151,927	\$0	\$204,782	\$0	\$204,782	-\$1,537,892	\$4,828	-\$150,488	\$5,732,863
NORTH STAR ACADEMY CHARTER SCHOOL	1878-00	\$42,225,282	\$7,766,517	\$928,075	\$0	-\$5,615,339	\$0	-\$5,615,339	-\$9,394,495	\$29,491	-\$919,286	\$35,020,245
ROBERT TREAT ACADEMY CHARTER SCHOOL	1881-00	\$13,189,131	\$1,246,308	\$284,501	\$0	-\$831,839	\$0	-\$831,839	-\$2,879,882	\$9,041	-\$281,807	\$10,735,453
ELYSIAN CHARTER SCHOOL OF HOBOKEN	1882-00	\$6,662,248	\$503,335	\$152,510	\$0	\$126,789	\$0	\$126,789	-\$1,543,795	\$4,846	-\$151,066	\$5,754,867
LEARNING COMMUNITY CHARTER SCHOOL	1883-00	\$8,026,955	\$926,074	\$181,867	\$0	-\$256,960	\$0	-\$256,960	-\$1,840,958	\$5,779	-\$180,144	\$6,862,613
SOARING HEIGHTS CHARTER SCHOOL	1884-00	\$4,506,045	\$382,395	\$97,234	\$0	-\$239,144	\$0	-\$239,144	-\$984,256	\$3,090	-\$96,313	\$3,669,051
TRENTON COMMUNITY CHARTER SCHOOL	1886-00	\$750,487	\$0	\$17,337	\$0	\$78,507	\$0	\$78,507	-\$175,498	\$551	-\$17,173	\$654,211
SUSSEX COUNTY CHARTER SCHOOL	1889-00	\$5,467,983	\$440,664	\$107,882	\$0	-\$750,201	\$0	-\$750,201	-\$1,092,043	\$3,428	-\$106,860	\$4,070,853
INTERNATIONAL CHARTER SCHOOL	1892-00	\$3,739,657	\$221,228	\$77,852	\$0	-\$238,348	\$0	-\$238,348	-\$788,061	\$2,474	-\$77,115	\$2,937,687
GREATER BRUNSWICK CHARTER SCHOOL	1894-00	\$6,408,227	\$585,456	\$150,701	\$0	\$212,190	\$0	\$212,190	-\$1,525,483	\$4,789	-\$149,274	\$5,686,606
PLEASANT TECH ACADEMY CHARTER SCHOOL	1895-00	\$289,608	\$0	\$6,630	\$0	\$27,410	\$0	\$27,410	-\$67,113	\$211	-\$6,567	\$250,179
EMILY FISHER CHARTER SCHOOL OF ADVANCED STUDIES	1896-00	\$363,079	\$0	\$8,172	\$0	\$27,681	\$0	\$27,681	-\$82,724	\$260	-\$8,095	\$308,373
ACADEMY CHARTER HIGH SCHOOL	1897-00	\$6,810,201	\$436,757	\$143,071	\$0	-\$405,927	\$0	-\$405,927	-\$1,448,246	\$4,546	-\$141,716	\$5,398,686
CHARTER TECH SCHOOL	1898-00	\$8,895,058	\$789,473	\$183,295	\$0	-\$920,183	\$0	-\$920,183	-\$1,855,412	\$5,824	-\$181,559	\$6,916,496
HOBOKEN CHARTER SCHOOL	1899-00	\$5,170,634	\$612,293	\$101,049	\$0	-\$951,226	\$0	-\$951,226	-\$1,022,871	\$3,211	-\$100,092	\$3,812,998
GRANVILLE CHARTER SCHOOL	1901-00	\$232,683	\$0	\$5,452	\$0	\$28,020	\$0	\$28,020	-\$55,191	\$173	-\$5,401	\$205,736

State of New Jersey  
Total OPEB Reconciliation by Employer (Unaudited)  
Measurement Date June 30, 2022

Employer	Employer I.D.	30-Jun-21		Interest Cost	Changes of Benefit Terms	Differences between Expected and Actual Experiences				Total OPEB Liability (Ending)
		Total OPEB Liability (Beginning)	Service Cost			Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
EAST ORANGE COMM CHARTER SCHOOL	1905-00	\$10,809,200	\$777,902	\$224,466	\$0	-\$854,142	-\$2,272,167	\$7,133	-\$222,340	\$8,470,052
CLASSICAL ACADEMY CHARTER SCHOOL	1908-00	\$2,136,033	\$234,079	\$40,510	\$0	-\$433,092	-\$410,067	\$1,287	-\$40,127	\$1,528,623
RED BANK CHARTER SCHOOL	1911-00	\$5,187,396	\$432,336	\$112,444	\$0	-\$243,167	-\$1,138,219	\$3,573	-\$111,379	\$4,242,984
JERSEY CITY GOLDEN DOOR CHARTER	1913-00	\$8,335,201	\$891,085	\$189,971	\$0	-\$142,732	-\$1,922,988	\$6,037	-\$188,171	\$7,168,403
CAMDEN'S PROMISE CHARTER SCHOOL	1914-00	\$34,561,374	\$4,071,872	\$760,276	\$0	-\$2,280,211	-\$7,695,936	\$24,159	-\$753,076	\$28,688,458
TEANECK COMMUNITY CHARTER SCHOOL	1917-00	\$6,693,878	\$593,119	\$148,351	\$0	-\$193,500	-\$1,501,693	\$4,714	-\$146,946	\$5,597,923
QUEEN CITY ACADEMY CHARTER SCHOOL	1920-00	\$3,249,592	\$581,773	\$64,607	\$0	-\$742,138	-\$653,989	\$2,053	-\$63,995	\$2,437,903
VILLAGE CHARTER SCHOOL	1921-00	\$5,562,265	\$568,581	\$119,369	\$0	-\$423,129	-\$1,208,323	\$3,793	-\$118,239	\$4,504,317
JERSEY CITY COMMUNITY CHARTER	1922-00	\$10,296,360	\$858,032	\$222,316	\$0	-\$524,205	-\$2,250,410	\$7,064	-\$220,211	\$8,388,946
GRAY CHARTER SCHOOL	1925-00	\$6,179,446	\$495,582	\$141,224	\$0	\$77,677	-\$1,429,548	\$4,488	-\$139,886	\$5,328,983
PACE CHARTER SCHOOL OF HAMILTON	1926-00	\$5,622,268	\$659,321	\$118,626	\$0	-\$609,424	-\$1,200,797	\$3,770	-\$117,502	\$4,476,262
OCEANSIDE CHARTER SCHOOL	1927-00	\$160,214	\$0	\$3,663	\$0	\$14,917	-\$37,075	\$116	-\$3,628	\$138,207
ENGLEWOOD ON THE PALISADES CHARTER	2005-00	\$6,045,287	\$440,764	\$130,406	\$0	-\$250,603	-\$1,320,044	\$4,144	-\$129,171	\$4,920,783
DISCOVERY CHARTER SCHOOL	2011-00	\$1,051,128	\$142,606	\$24,513	\$0	-\$21,607	-\$248,139	\$779	-\$24,281	\$924,999
MARION P THOMAS CHARTER SCHOOL	2015-00	\$14,485,792	\$2,271,122	\$327,619	\$0	-\$1,091,626	-\$3,316,341	\$10,411	-\$324,516	\$12,362,461
MARIA L VARISCO ROGERS CHARTER	8004-00	\$9,864,915	\$1,156,840	\$210,462	\$0	-\$958,390	-\$2,130,414	\$6,688	-\$208,469	\$7,941,632
BAYSHORE JOINTURE COMMISSION	8009-00	\$5,890,492	\$711,501	\$128,558	\$0	-\$454,902	-\$1,301,339	\$4,085	-\$127,341	\$4,851,054
SOUTH BERGEN JOINTURE COMMISSION	8017-00	\$44,572,372	\$2,586,240	\$993,958	\$0	\$368,081	-\$10,061,399	\$31,585	-\$984,545	\$37,506,292
NEWARK CHARTER SCHOOL	8020-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FREEDOM ACADEMY CHARTER SCHOOL	8021-00	\$6,512,181	\$1,237,172	\$155,787	\$0	-\$300,320	-\$1,576,960	\$4,950	-\$154,311	\$5,878,499
HOPE ACADEMY CHARTER SCHOOL	8026-00	\$3,630,526	\$392,963	\$93,803	\$0	\$461,771	-\$949,529	\$2,981	-\$92,915	\$3,539,600
D.U.E. SEASON CHARTER SCHOOL	8027-00	\$198,197	\$0	\$0	\$0	-\$198,197	\$0	\$0	\$0	\$0
UNITY CHARTER SCHOOL	8030-00	\$3,267,200	\$499,565	\$70,565	\$0	-\$392,682	-\$714,293	\$2,242	-\$69,896	\$2,662,701
CENTRAL JERSEY ARTS CHARTER SCHOOL	8034-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNIVERSITY HEIGHTS CHARTER SCHOOL	8035-00	\$6,042,192	\$1,353,773	\$128,675	\$0	-\$1,243,302	-\$1,302,519	\$4,089	-\$127,456	\$4,855,452
UNION COUNTY TEAMS CHARTER SCHOOL	8039-00	\$2,999,636	\$373,833	\$68,337	\$0	-\$105,883	-\$691,748	\$2,172	-\$67,690	\$2,578,657
CAMDEN ACADEMY CHARTER SCHOOL	8043-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ECO CHARTER SCHOOL	8051-00	\$2,350,203	\$351,339	\$55,363	\$0	-\$54,342	-\$560,412	\$1,759	-\$54,838	\$2,089,072
LADY LIBERTY CHARTER SCHOOL	8055-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LIBERTY ACADEMY CHARTER SCHOOL	8057-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NEW HORIZON COMMUNITY CHARTER	8059-00	\$7,333,071	\$880,659	\$134,061	\$0	-\$1,803,546	-\$1,357,036	\$4,260	-\$132,791	\$5,058,678
PATERSON CHART SCHOOL URBAN LE	8065-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PATERSON CHART SCHOOL SCIENCE	8066-00	\$15,147,160	\$2,400,908	\$333,072	\$0	-\$1,622,010	-\$3,371,546	\$10,584	-\$329,918	\$12,568,250
RIDGE AND VALLEY CHARTER SCHOOL	8070-00	\$4,460,165	\$353,881	\$90,790	\$0	-\$472,865	-\$919,028	\$2,885	-\$89,930	\$3,425,898
SCHOMBURG CHARTER SCHOOL	8071-00	\$131,676	\$0	\$3,054	\$0	\$14,331	-\$30,910	\$97	-\$3,025	\$115,223
TEAM ACADEMY CHARTER SCHOOL	8075-00	\$39,286,432	\$8,096,177	\$933,068	\$0	-\$2,767,414	-\$9,445,035	\$29,650	-\$924,231	\$35,208,647
CENTRAL JERSEY CHARTER PREP SCHOOL	8083-00	\$6,804,105	\$1,838,920	\$150,375	\$0	-\$1,452,749	-\$1,522,181	\$4,778	-\$148,951	\$5,674,297
UNIVERSITY ACADEMY CHARTER HS	8085-00	\$7,413,041	\$608,015	\$167,811	\$0	\$2,919	-\$1,698,675	\$5,332	-\$166,222	\$6,332,221
FOUNDATION ACADEMY CHARTER SCHOOL	8086-00	\$11,156,447	\$1,826,171	\$225,548	\$0	-\$2,197,884	-\$2,283,128	\$7,167	-\$223,412	\$8,510,909
BERGEN ARTS & SCIENCE CHARTER	8091-00	\$9,342,829	\$1,757,561	\$217,666	\$0	-\$692,556	-\$2,203,338	\$6,917	-\$215,605	\$8,213,474
GALLOWAY COMMUNITY CHARTER SCHOOL	8092-00	\$180,617	\$0	\$5,010	\$0	\$58,958	-\$50,718	\$159	-\$4,963	\$189,063
CAPITAL PREP CHARTER H S	8093-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL PREPARATORY CHARTER HIGH SCHOOL	8094-00	\$131,676	\$0	\$3,054	\$0	\$14,331	-\$30,910	\$97	-\$3,025	\$115,223
PRIDE ACADEMY CHARTER SCHOOL	8095-00	\$3,925,447	\$537,153	\$92,171	\$0	-\$55,406	-\$933,003	\$2,929	-\$91,298	\$3,477,993
CAMDEN'S PRIDE CHARTER SCHOOL	8097-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NEWARK EDUCATORS' COMM CHARTER	8100-00	\$3,775,927	\$560,104	\$66,732	\$0	-\$1,145,179	-\$675,503	\$2,121	-\$66,100	\$2,518,102
PAUL ROBESON CHARTER SCHOOL	8101-00	\$3,928,539	\$580,498	\$75,662	\$0	-\$891,204	-\$765,895	\$2,404	-\$74,946	\$2,855,058
ETHICAL COMM CHARTER SCHOOL - J.C.	8102-00	\$3,943,422	\$566,915	\$96,730	\$0	\$114,887	-\$979,160	\$3,074	-\$95,814	\$3,650,054
INSTITUTE FOR EXCELLENCE CHARTER SCHOOL	8103-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RIVERBANK CHARTER SCHOOL OF EXCELLENCE	8106-00	\$2,146,040	\$250,083	\$45,762	\$0	-\$208,008	-\$463,224	\$1,454	-\$45,328	\$1,726,779
VINELAND PUBLIC CHARTER SCHOOL	8107-00	\$2,168,132	\$460,926	\$64,101	\$0	\$435,977	-\$648,868	\$2,037	-\$63,494	\$2,418,811
COMMUNITY CH SCHOOL OF PATTERS	8109-00	\$8,619,269	\$1,446,297	\$189,575	\$0	-\$1,000,950	-\$1,918,979	\$6,024	-\$187,779	\$7,153,457

State of New Jersey  
 Total OPEB Reconciliation by Employer (Unaudited)  
 Measurement Date June 30, 2022

		30-Jun-21										30-Jun-22
Employer	Employer I.D.	Total OPEB Liability (Beginning)	Service Cost	Interest Cost	Changes of Benefit Terms	Differences between Actual Experiences	Expected	Changes of Assumptions	Member Contributions	Gross Benefit Payments	Total OPEB Liability (Ending)	
RENAISSANCE REGIONAL LEADERSHIP CHARTER SCHOOL	8111-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
HOBOKEN DUAL LANGUAGE CH SCHOOL	8112-00	\$3,307,277	\$587,545	\$72,376	\$0	-\$434,143	-\$732,626	\$2,300	-\$71,690	\$2,731,039		
BARACK OBAMA GREEN CHARTER H.S	8113-00	\$1,864,611	\$405,015	\$43,474	\$0	-\$190,911	-\$440,064	\$1,381	-\$43,062	\$1,640,444		
ACADEMY FOR URBAN LEADERSHIP	8114-00	\$4,365,263	\$849,218	\$104,572	\$0	-\$214,297	-\$1,058,539	\$3,323	-\$103,582	\$3,945,958		
HATIKVAH INTERNAT'L ACAD CHART	8115-00	\$4,308,352	\$693,540	\$107,821	\$0	\$153,621	-\$1,091,422	\$3,426	-\$106,800	\$4,068,538		
NEWARK LEGACY CHARTER SCHOOL	8118-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
M.E.T.S. CHARTER SCHOOL	8120-00	\$3,688,664	\$787,722	\$0	\$0	-\$4,476,386	\$0	\$0	\$0	\$0		
GREAT OAKS CHARTER SCHOOL	8121-00	\$15,314,153	\$3,304,159	\$326,351	\$0	-\$3,013,660	-\$3,303,504	\$10,370	-\$323,260	\$12,314,609		
PEOPLES PREPARATORY CHARTER SCHOOL	8122-00	\$3,686,520	\$731,946	\$82,493	\$0	-\$474,021	-\$835,039	\$2,621	-\$81,712	\$3,112,808		
DR LENA EDWARDS ACAD CHTR SCHL	8123-00	\$4,156,219	\$548,548	\$88,827	\$0	-\$457,471	-\$899,153	\$2,823	-\$87,985	\$3,351,808		
ROSEVILLE COMMUNITY CHARTER SCHOOL	8124-00	\$3,567,734	\$568,761	\$92,672	\$0	\$294,679	-\$938,079	\$2,945	-\$91,795	\$3,496,917		
THE KINGDOM CH SCHOOL OF LEADER	8125-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
MILLVILLE PUBLIC CHARTER SCHOOL	8126-00	\$2,145,834	\$409,474	\$46,529	\$0	-\$330,478	-\$470,996	\$1,479	-\$46,089	\$1,755,753		
VISIONS ACADEMY CHARTER HIGH SCHOOL	8127-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
JOHN P HOLLAND CHARTER SCHOOL	8128-00	\$5,276,375	\$746,773	\$116,164	\$0	-\$468,693	-\$1,175,878	\$3,691	-\$115,064	\$4,383,368		
PASSAIC ARTS & SCIENCE CHTR SCHOOL	8129-00	\$10,497,416	\$2,374,380	\$270,312	\$0	\$53,350	-\$2,736,253	\$8,590	-\$267,752	\$10,200,043		
KNOWLEDGE A TO Z CHARTER SCHOO	8151-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
THOMAS EDISON ENERGY-SMART CHARTER	8152-00	\$4,173,666	\$767,306	\$93,134	\$0	-\$487,726	-\$942,752	\$2,959	-\$92,252	\$3,514,335		
NEWARK PREP CHARTER SCHOOL	8153-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
BELOVED COMMUNITY CHARTER SCHL	8154-00	\$7,991,543	\$1,606,256	\$199,195	\$0	-\$73,160	-\$2,016,366	\$6,330	-\$197,309	\$7,516,489		
BENJAMIN BANNEKER PREP CH SCHOOL	8155-00	\$3,032,378	\$663,612	\$61,495	\$0	-\$755,565	-\$622,488	\$1,954	-\$60,913	\$2,320,473		
MERIT PREP CHARTER SCHOOL NEWARK	8158-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
PAULO FREIRE CHARTER SCHOOL	8160-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
BURCH CHTR SCHOOL OF EXCELLENCE	8161-00	\$4,033,927	\$389,391	\$75,826	\$0	-\$797,677	-\$767,548	\$2,409	-\$75,107	\$2,861,221		
PHILIP'S ACADEMY CHARTER SCHOOL	8162-00	\$5,112,491	\$924,531	\$111,314	\$0	-\$714,478	-\$1,126,782	\$3,537	-\$110,260	\$4,200,353		
PATERSON ARTS & SCIENCE CHARTER SCHOOL	8163-00	\$5,781,944	\$1,334,388	\$126,867	\$0	-\$1,050,134	-\$1,284,214	\$4,031	-\$125,665	\$4,787,217		
CAMDEN COMMUNITY CHARTER SCHOOL	8164-00	\$227,874	\$0	\$4,831	\$0	\$3,103	-\$48,898	\$153	-\$4,785	\$182,278		
SOUTH HUNTERDON REGIONAL SCHOOL	8165-00	\$36,423,949	\$2,428,361	\$829,587	\$0	\$814,896	-\$8,397,546	\$26,362	-\$821,731	\$31,303,878		
HOPE COMMUNITY CHARTER SCHOOL	8166-00	\$1,214,305	\$265,995	\$31,973	\$0	\$48,516	-\$323,650	\$1,016	-\$31,670	\$1,206,485		
COMPASS ACADEMY CHARTER SCHOOL	8167-00	\$2,642,253	\$345,478	\$54,565	\$0	-\$378,657	-\$552,341	\$1,734	-\$54,049	\$2,058,983		
JERSEY CITY GLOBAL CHARTER SCHOOL	8168-00	\$2,961,417	\$572,385	\$70,572	\$0	-\$159,337	-\$714,374	\$2,243	-\$69,904	\$2,663,002		
TRENTON STEM TO CIVICS CHARTER	8173-00	\$4,918,433	\$947,407	\$88,726	\$0	-\$1,623,355	-\$898,134	\$2,819	-\$87,886	\$3,348,010		
LINK COMMUNITY CHARTER SCHOOL	8174-00	\$2,874,099	\$457,324	\$67,014	\$0	-\$127,093	-\$678,356	\$2,129	-\$66,380	\$2,528,737		
GREAT FUTURES CHARTER HIGH SCHOOL	8175-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
INTERNATIONAL ACADEMY OF TRENTON C/S	8176-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
ATLANTIC CITY COMMUNITY CHARTER	8177-00	\$3,280,257	\$590,996	\$78,507	\$0	-\$117,374	-\$794,696	\$2,495	-\$77,764	\$2,962,421		
COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL	8181-00	\$5,736,727	\$1,356,071	\$133,379	\$0	-\$715,197	-\$1,350,138	\$4,238	-\$132,116	\$5,032,964		
INTERN.ACAD OF ATLANT.CITY C/S	8182-00	\$3,964,579	\$683,421	\$71,289	\$0	-\$1,239,290	-\$721,624	\$2,265	-\$70,614	\$2,690,026		
BRIDGETON PUBLIC CHARTER SCHOOL	8183-00	\$848,603	\$154,550	\$13,604	\$0	-\$352,679	-\$137,705	\$432	-\$13,475	\$513,330		
EMPOWERMENT ACADEMY C/S INC.	8185-00	\$5,030,746	\$1,206,692	\$126,043	\$0	-\$210,639	-\$1,275,873	\$4,005	-\$124,849	\$4,756,125		
CRESTHAVEN ACADEMY CHARTER SCHO	8186-00	\$2,235,115	\$585,536	\$54,172	\$0	-\$230,392	-\$548,358	\$1,721	-\$53,659	\$2,044,135		
HUDSON ARTS & SCIENCES C/S	8187-00	\$4,327,331	\$1,185,313	\$85,555	\$0	-\$1,421,773	-\$866,037	\$2,719	-\$84,745	\$3,228,363		
PHILIPS ACADEMY C/S OF PATERSON	8188-00	\$2,659,298	\$573,191	\$57,597	\$0	-\$478,450	-\$583,030	\$1,830	-\$57,052	\$2,173,384		
COLLEGE ACHIEVE PATERSON C/S	8191-00	\$4,033,407	\$863,579	\$142,902	\$0	\$1,935,948	-\$1,446,532	\$4,541	-\$141,548	\$5,392,297		
LEAD CHARTER SCHOOL	8192-00	\$1,042,809	\$280,145	\$34,065	\$0	\$305,901	-\$344,828	\$1,082	-\$33,743	\$1,285,431		
COLLEGE ACHIEVE GREAT ASBURY (CHARTER SCHOOL)	8193-00	\$1,447,503	\$458,739	\$38,536	\$0	-\$63,596	-\$390,088	\$1,225	-\$38,172	\$1,454,147		
OCEAN ACADEMY CHARTER SCHOOL	8194-00	\$1,169,817	\$420,238	\$34,804	\$0	\$74,097	-\$352,301	\$1,106	-\$34,474	\$1,313,287		
ACHIEVE COMMUNITY CHARTER SCHOOL	8195-00	\$876,548	\$259,107	\$41,925	\$0	\$869,033	-\$424,392	\$1,332	-\$41,528	\$1,582,025		
ACHIEVERS EARLY COLLEGE PREP.	8196-00	\$455,718	\$178,114	\$21,511	\$0	\$394,733	-\$217,747	\$684	-\$21,307	\$811,706		
KIPP COOPER NORCROSS ACADEMY	8198-00	\$0	\$0	\$176,389	\$0	\$8,434,165	-\$1,785,512	\$5,605	-\$174,719	\$6,655,928		
MASTERY SCHOOLS OF CAMDEN	8199-00	\$0	\$0	\$419,660	\$0	\$20,066,276	-\$4,248,030	\$13,335	-\$415,685	\$15,835,556		
CAMDEN PREP	8200-00	\$0	\$0	\$115,271	\$0	\$5,511,745	-\$1,166,836	\$3,663	-\$114,179	\$4,349,664		

State of New Jersey  
 Total OPEB Reconciliation by Employer (Unaudited)  
 Measurement Date June 30, 2022

Employer	Employer I.D.	30-Jun-21					30-Jun-22				
		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)	
CREATIVITY COLABORATORY C/S	8201-00	\$146,073	\$104,020	\$18,646	\$0	\$641,476	-\$188,745	\$593	-\$18,469	\$703,594	
PENSIONERS GROUP	9975-00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>		<b>\$60,007,650,970</b>	<b>\$2,770,618,025</b>	<b>\$1,342,187,139</b>	<b>\$0</b>	<b>\$1,399,200,736</b>	<b>-\$13,586,368,097</b>	<b>\$42,650,252</b>	<b>-\$1,329,476,059</b>	<b>\$50,646,462,966</b>	

**Notes:**

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