



**STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED
EMPLOYEES PLAN**

Schedule of Employer and Nonemployer Allocations and Schedule of
OPEB Amounts by Employer and Nonemployer

June 30, 2018

(With Independent Auditors' Report Thereon)

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Independent Auditors' Report

The Treasurer
State of New Jersey:

We have audited the accompanying schedule of employer and nonemployer allocations of the State of New Jersey State Health Benefit Local Government Retired Employees Plan (the Plan) as of and for the year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer of the Plan as of and for the year ended June 30, 2018, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities of the Plan as of and for the year ended June 30, 2018, in accordance with U.S. generally accepted accounting principles.

Other Information

The supplemental schedule of employer special funding allocations and supplemental schedule of special funding amounts by employer on pages 37 through 55 have not been subject to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and the schedule of OPEB amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

Our report is intended solely for the information and use of the State of New Jersey management, the Treasurer of the State of New Jersey, the State of New Jersey, State Health Benefit Local Government Retired Employees Plan employers, and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Short Hills, New Jersey

July 12, 2019

State of New Jersey
State Health Benefit Local Government Retired Employees Plan

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

	Employer number	Plan members	Allocation percentage
Special Funding Situations:			
Nonemployer (State of New Jersey)			<u>39.662960%</u>
Non Special Funding Situations:			
BAYONNE CITY HOUSING AUTH	0002-00	90	0.086903%
BLAIRSTOWN TOWNSHIP	0004-00	33	0.031865%
BURLINGTON CITY HOUSING AUTHOR	0006-00	3	0.002897%
CHATHAM TOWNSHIP	0008-00	118	0.113940%
ELIZABETH CITY HOUSING AUTHORI	0011-00	83	0.080144%
GUTTENBERG TOWN	0012-00	93	0.089800%
HOLLAND TOWNSHIP	0017-00	14	0.013518%
JEFFERSON TOWNSHIP	0019-00	177	0.170910%
MANCHESTER TOWNSHIP	0020-00	175	0.168979%
MAURICE RIVER TOWNSHIP	0021-00	19	0.018346%
MONROE TOWNSHIP	0024-00	210	0.202775%
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	23	0.022209%
PASSAIC VALLEY SEWERAGE COMM	0027-00	802	0.774406%
PERTH AMBOY CITY HOUS AUTH	0029-00	40	0.038624%
PITTSGROVE TOWNSHIP	0030-00	0	0.000000%
PRINCETON HOUSING AUTHORITY	0031-00	9	0.008690%
RIVERSIDE TOWNSHIP	0033-00	15	0.014484%
WEST NEW YORK HOUSING AUTHORIT	0035-00	65	0.062764%
WYCKOFF TOWNSHIP	0036-00	108	0.104284%
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	11	0.010622%
AVALON BOROUGH	0038-00	123	0.118768%
CAPE MAY CITY	0040-00	109	0.105250%
CEDAR GROVE TOWNSHIP	0041-00	97	0.093663%
HAMMONTON TOWN	0045-00	99	0.095594%
HAMMONTON TOWN	0045-01	3	0.002897%
HUNTERDON COUNTY	0047-00	645	0.622808%
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	16	0.015449%
WEST AMWELL TOWNSHIP	0054-00	12	0.011587%
CAPE MAY COUNTY BRIDGE COMM	0056-00	43	0.041521%
CLINTON TOWN	0057-00	45	0.043452%
RAHWAY CITY HOUSING AUTHORITY	0060-00	16	0.015449%
ANDOVER TOWNSHIP	0061-00	52	0.050211%
BETHLEHEM TOWNSHIP	0064-00	14	0.013518%
BOUND BROOK BOROUGH	0065-00	81	0.078213%
BUENA BOROUGH	0066-00	28	0.027037%
GARFIELD CITY HOUSING AUTH	0070-00	23	0.022209%
MILFORD BOROUGH	0072-00	10	0.009656%
PATERSON CITY HOUSING AUTHORIT	0074-00	84	0.081110%
PENNSAUKEN TOWNSHIP	0075-00	5	0.004828%
SEA ISLE CITY	0077-00	173	0.167048%
CLAYTON BOROUGH	0081-00	61	0.058901%

State of New Jersey
State Health Benefit Local Government Retired Employees Plan

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

	Employer number	Plan members	Allocation percentage
SEA BRIGHT BOROUGH	0084-00	32	0.030899%
STONE HARBOR BOROUGH	0085-00	63	0.060832%
STONE HARBOR BOROUGH	0085-01	11	0.010622%
NORTH BERGEN TWP HOUSING AUTH	0086-00	53	0.051176%
LITTLE FERRY BOROUGH	0087-00	84	0.081110%
MIDLAND PARK BOROUGH	0088-00	44	0.042486%
MAYWOOD BOROUGH	0089-00	81	0.078213%
NETCONG BOROUGH	0090-00	16	0.015449%
WEST DEPTFORD TOWNSHIP	0092-00	182	0.175738%
ISLAND HEIGHTS BOROUGH	0093-00	8	0.007725%
LINWOOD CITY	0094-00	58	0.056004%
UPPER DEERFIELD TOWNSHIP	0097-00	22	0.021243%
RARITAN BOROUGH	0098-00	68	0.065660%
MAPLE SHADE TOWNSHIP	0099-00	36	0.034761%
SOUTH BOUND BROOK BOROUGH	0101-00	27	0.026071%
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	22	0.021243%
MARLBORO TOWNSHIP	0104-00	130	0.125527%
SOUTH TOMS RIVER BOROUGH	0116-00	24	0.023174%
WOODBURY HEIGHTS BOROUGH	0119-00	28	0.027037%
CLINTON TOWNSHIP	0131-00	34	0.032830%
EGG HARBOR TOWNSHIP	0132-00	0	0.000000%
BERLIN BOROUGH	0135-00	70	0.067592%
STILLWATER TOWNSHIP	0136-00	17	0.016415%
GLEN ROCK BOROUGH	0139-00	138	0.133252%
SUSSEX BOROUGH	0140-00	11	0.010622%
LAMBERTVILLE CITY	0161-00	49	0.047314%
WOODBINE BOROUGH	0162-00	9	0.008690%
DELAWARE TOWNSHIP	0164-00	27	0.026071%
CLEMENTON BOROUGH	0166-00	35	0.033796%
STAFFORD TOWNSHIP	0167-00	265	0.255882%
MOUNT OLIVE TOWNSHIP	0172-00	194	0.187325%
HAMPTON TOWNSHIP	0175-00	22	0.021243%
EAST RUTHERFORD BOROUGH	0177-00	84	0.081110%
PEAPACK GLADSTONE BOROUGH	0188-00	42	0.040555%
BEACH HAVEN BOROUGH	0195-00	88	0.084972%
VERONA TOWNSHIP	0201-00	0	0.000000%
SWEDESBORO BOROUGH	0205-00	14	0.013518%
ALPINE BOROUGH	0211-00	9	0.008690%
OAKLYN BOROUGH	0212-00	29	0.028002%
MATAWAN BOROUGH	0214-00	92	0.088835%
BARNEGAT LIGHT BOROUGH	0217-00	11	0.010622%
AUDUBON BOROUGH	0222-00	81	0.078213%
SCOTCH PLAINS TOWNSHIP	0245-00	0	0.000000%
BERKELEY TOWNSHIP	0246-00	385	0.371753%
LOWER TOWNSHIP	0247-00	146	0.140977%

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NORTH BRUNSWICK TOWNSHIP	0248-00	188	0.181532%
HADDON TOWNSHIP FIRE COMM DIST	0250-00	6	0.005794%
SOMERS POINT CITY	0251-00	64	0.061798%
LODI BOROUGH HOUSING AUTHORITY	0253-00	20	0.019312%
MENDHAM BOROUGH	0255-00	29	0.028002%
PENNINGTON BOROUGH	0257-00	25	0.024140%
MOUNT ARLINGTON BOROUGH	0259-00	42	0.040555%
WANAQUE BOROUGH	0260-00	56	0.054073%
FANWOOD BOROUGH	0261-00	70	0.067592%
TUCKERTON BOROUGH	0262-00	32	0.030899%
DELRAN TOWNSHIP	0276-00	43	0.041521%
SANDYSTON TOWNSHIP	0277-00	7	0.006759%
BRANCHBURG TOWNSHIP	0279-00	86	0.083041%
WHITE TOWNSHIP	0281-00	8	0.007725%
EAST WINDSOR TOWNSHIP	0282-00	148	0.142908%
TRENTON CITY PARKING AUTHORITY	0300-00	6	0.005794%
READINGTON TOWNSHIP	0319-00	112	0.108146%
TERTBORO BOROUGH	0321-00	21	0.020277%
VERNON TOWNSHIP	0333-00	163	0.157392%
CAMDEN CITY	0336-00	983	0.949178%
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	71	0.068557%
UNION CITY HOUSING AUTH	0344-00	38	0.036693%
FRANKFORD TOWNSHIP	0345-00	21	0.020277%
CAMDEN CITY HOUSING AUTH	0348-00	141	0.136149%
ESSEX COUNTY	0349-00	4,023	3.884582%
MERCER COUNTY	0350-00	1,915	1.849111%
MERCER COUNTY LIBRARY	0350-01	113	0.109112%
HUDSON COUNTY	0352-00	3,868	3.734915%
ESTELL MANOR CITY	0355-00	2	0.001931%
NEWARK CITY	0356-00	3,558	3.435581%
SOUTH AMBOY CITY	0358-00	152	0.146770%
TRENTON CITY	0359-00	0	0.000000%
TRENTON CITY LIBRARY	0359-01	0	0.000000%
JERSEY CITY (POLICE)	0360-01	1	0.000966%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	7	0.006759%
ALLENDALE BOROUGH	0362-00	59	0.056970%
AUDUBON PARK BOROUGH	0365-00	1	0.000966%
BRANCHVILLE BOROUGH	0369-00	5	0.004828%
CHESTER BOROUGH	0373-00	28	0.027037%
CLOSTER BOROUGH	0374-00	68	0.065660%
DUNELLEN BOROUGH	0375-00	56	0.054073%
EMERSON BOROUGH	0378-00	33	0.031865%
ENGLEWOOD CLIFFS BOROUGH	0379-00	82	0.079179%
FAIR HAVEN BOROUGH	0380-00	61	0.058901%
GLEN GARDNER BOROUGH	0387-00	5	0.004828%

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As of and for the year ended June 30, 2018

	Employer number	Plan members	Allocation percentage
HAMPTON BOROUGH	0389-00	10	0.009656%
HELMETTA BOROUGH	0392-00	14	0.013518%
JAMESBURG BOROUGH	0398-00	33	0.031865%
LAKEHURST BOROUGH	0400-00	25	0.024140%
LAWNSIDE BOROUGH	0401-00	0	0.000000%
LINDENWOLD BOROUGH	0403-00	62	0.059867%
LITTLE SILVER BOROUGH	0404-00	57	0.055039%
MILLTOWN BOROUGH	0408-00	62	0.059867%
NEPTUNE CITY BOROUGH	0411-00	32	0.030899%
TINTON FALLS BOROUGH	0413-00	170	0.164151%
NORTH CALDWELL TOWNSHIP	0414-00	29	0.028002%
OLD TAPPAN BOROUGH	0417-00	58	0.056004%
PARAMUS BOROUGH	0418-00	384	0.370788%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	46	0.044417%
PEMBERTON BOROUGH	0419-00	12	0.011587%
RIVERTON BOROUGH	0424-00	27	0.026071%
ROSELAND BOROUGH	0428-00	70	0.067592%
SHIP BOTTOM BOROUGH	0430-00	26	0.025105%
SHREWSBURY BOROUGH	0431-00	58	0.056004%
SPOTSWOOD BOROUGH	0434-00	105	0.101387%
STRATFORD BOROUGH	0437-00	48	0.046348%
WATCHUNG BOROUGH	0443-00	91	0.087869%
WEST CAPE MAY BOROUGH	0444-00	13	0.012553%
WEST WILDWOOD BOROUGH	0446-00	7	0.006759%
WOODCLIFF LAKE BOROUGH	0447-00	60	0.057936%
ALEXANDRIA TOWNSHIP	0453-00	10	0.009656%
BERLIN TOWNSHIP	0458-00	71	0.068557%
CHESTER TOWNSHIP	0463-00	81	0.078213%
CINNAMINSON TOWNSHIP	0464-00	53	0.051176%
COMMERCIAL TOWNSHIP	0465-00	16	0.015449%
CRANBURY TOWNSHIP	0466-00	56	0.054073%
DEERFIELD TOWNSHIP	0467-00	7	0.006759%
DELANCO TOWNSHIP	0468-00	18	0.017381%
DENNIS TOWNSHIP	0469-00	28	0.027037%
DEPTFORD TOWNSHIP	0470-00	192	0.185394%
EAGLESWOOD TOWNSHIP	0473-00	12	0.011587%
EASTAMPTON TOWNSHIP	0474-00	16	0.015449%
EAST GREENWICH TOWNSHIP	0475-00	38	0.036693%
EDGEWATER PARK TOWNSHIP	0477-00	17	0.016415%
ELK TOWNSHIP	0478-00	27	0.026071%
GREEN TOWNSHIP	0487-00	19	0.018346%
GREEN BROOK TOWNSHIP	0488-00	64	0.061798%
HAINESPORT TOWNSHIP	0492-00	13	0.012553%
HARRISON TOWNSHIP	0494-00	44	0.042486%
KNOWLTON TOWNSHIP	0498-00	14	0.013518%

State of New Jersey
State Health Benefit Local Government Retired Employees Plan

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

	Employer number	Plan members	Allocation percentage
LACEY TOWNSHIP	0499-00	211	0.203740%
LEBANON TOWNSHIP	0501-00	17	0.016415%
LIBERTY TOWNSHIP	0502-00	6	0.005794%
MANALAPAN TOWNSHIP	0510-00	217	0.209534%
MANSFIELD TOWNSHIP	0512-00	18	0.017381%
MANSFIELD TOWNSHIP	0513-00	26	0.025105%
MANTUA TOWNSHIP	0514-00	0	0.000000%
MEDFORD TOWNSHIP	0516-00	144	0.139045%
MILLSTONE TOWNSHIP	0517-00	40	0.038624%
MINE HILL TOWNSHIP	0518-00	20	0.019312%
MONTAGUE TOWNSHIP	0520-00	12	0.011587%
MOUNT LAUREL TOWNSHIP	0522-00	125	0.120699%
MULLICA TOWNSHIP	0523-00	42	0.040555%
NEW HANOVER TOWNSHIP	0524-00	16	0.015449%
OXFORD TOWNSHIP	0528-00	9	0.008690%
PILESGROVE TOWNSHIP	0530-00	11	0.010622%
PLAINSBORO TOWNSHIP	0532-00	125	0.120699%
HAZLET TOWNSHIP	0537-00	105	0.101387%
RIVER VALE TOWNSHIP	0538-00	93	0.089800%
ROXBURY TOWNSHIP	0539-00	227	0.219190%
SHAMONG TOWNSHIP	0541-00	10	0.009656%
SOUTHAMPTON TOWNSHIP	0543-00	31	0.029933%
SPRINGFIELD TOWNSHIP	0546-00	21	0.020277%
TABERNACLE TOWNSHIP	0548-00	16	0.015449%
UPPER PITTSGROVE TOWNSHIP	0551-00	10	0.009656%
VOORHEES TOWNSHIP	0552-00	233	0.224983%
WASHINGTON TOWNSHIP	0557-00	300	0.289678%
WATERFORD TOWNSHIP	0559-00	56	0.054073%
WEYMOUTH TOWNSHIP	0562-00	8	0.007725%
WILLINGBORO TOWNSHIP	0563-00	135	0.130355%
WOODLAND TOWNSHIP	0565-00	5	0.004828%
ATLANTIC COUNTY	0835-00	971	0.937591%
ATLANTIC COUNTY LIBRARY	0835-01	84	0.081110%
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	55	0.053108%
GLOUCESTER COUNTY	0840-00	1,396	1.347969%
MORRIS COUNTY	0843-00	3	0.002897%
OCEAN COUNTY	0844-00	2,171	2.096302%
OCEAN COUNTY LIBRARY	0844-01	367	0.354373%
OCEAN COUNTY PIC	0844-07	1	0.000966%
UNION COUNTY	0848-00	5	0.004828%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	0	0.000000%
ASBURY PARK CITY	0851-00	247	0.238502%
ATLANTIC CITY	0852-00	903	0.871931%
ATLANTIC CITY ERI	0852-01	13	0.012553%
ATLANTIC CITY PFRS	0852-02	160	0.154495%

State of New Jersey
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

	Employer number	Plan members	Allocation percentage
BEVERLY CITY	0854-00	10	0.009656%
BRIDGETON CITY	0855-00	126	0.121665%
BURLINGTON CITY	0857-00	173	0.167048%
EGG HARBOR CITY	0859-00	23	0.022209%
ELIZABETH CITY	0860-00	1,450	1.400110%
ELIZABETH CITY FREE PUBLIC LIB	0860-01	29	0.028002%
ENGLEWOOD CITY	0861-00	211	0.203740%
LINDEN CITY	0866-00	911	0.879656%
MILLVILLE CITY	0868-00	187	0.180566%
NORTHFIELD CITY	0870-00	76	0.073385%
NORTH WILDWOOD CITY	0871-00	83	0.080144%
NORTH WILDWOOD CITY	0871-01	1	0.000966%
ORANGE CITY	0872-00	0	0.000000%
PASSAIC CITY	0873-00	653	0.630533%
PASSAIC CITY PUBLIC LIBRARY	0873-01	18	0.017381%
RAHWAY CITY	0876-00	304	0.293540%
SALEM CITY	0877-00	67	0.064695%
SALEM CITY FREE PUBLIC LIBRARY	0877-01	1	0.000966%
UNION CITY	0879-00	1	0.000966%
WILDWOOD CITY	0882-00	159	0.153529%
WOODBURY CITY	0883-00	113	0.109112%
RIDGEWOOD VILLAGE	0885-00	425	0.410377%
RIDGEWOOD PUBLIC LIBRARY	0885-01	15	0.014484%
BOONTON TOWN	0888-00	99	0.095594%
HARRISON TOWN	0891-00	312	0.301265%
KEARNY TOWN	0893-00	627	0.605427%
MONTCLAIR TOWNSHIP	0894-00	251	0.242364%
NUTLEY TOWN	0896-00	297	0.286781%
SECAUCUS TOWN	0898-00	269	0.259745%
ALLENHURST BOROUGH	0903-00	37	0.035727%
AVON BY THE SEA BORO	0904-00	45	0.043452%
BELMAR BOROUGH	0905-00	109	0.105250%
BERGENFIELD BOROUGH	0906-00	202	0.195050%
BERGENFIELD BOROUGH, POLICE	0906-01	66	0.063729%
BRADLEY BEACH BOROUGH	0908-00	54	0.052142%
BUTLER BOROUGH	0910-00	134	0.129390%
CALDWELL BOROUGH	0911-00	83	0.080144%
CARTERET BOROUGH	0912-00	288	0.278091%
CLIFFSIDE PARK BOROUGH	0914-00	235	0.226914%
COLLINGSWOOD BOROUGH	0915-00	156	0.150633%
DEAL BOROUGH	0916-00	64	0.061798%
DUMONT BOROUGH	0917-00	66	0.063729%
ELMWOOD PARK BOROUGH	0918-00	161	0.155461%
EATONTOWN BOROUGH	0919-00	132	0.127458%
ESSEX FELLS BOROUGH	0921-00	39	0.037658%

State of New Jersey
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

	Employer number	Plan members	Allocation percentage
FAIR LAWN BOROUGH	0922-00	245	0.236570%
FAIRVIEW BOROUGH	0923-00	122	0.117802%
FREEHOLD BOROUGH	0926-00	94	0.090766%
GARWOOD BOROUGH	0927-00	45	0.043452%
GLASSBORO BOROUGH	0928-00	258	0.249123%
HASBROUCK HEIGHTS BOROUGH	0931-00	108	0.104284%
KEANSBURG BOROUGH	0933-00	126	0.121665%
KENILWORTH BOROUGH	0934-00	91	0.087869%
LAVALLETTES BOROUGH	0935-00	68	0.065660%
LEONIA BOROUGH	0936-00	76	0.073385%
LODI BOROUGH	0937-00	85	0.082075%
MANVILLE BOROUGH	0941-00	29	0.028002%
MANVILLE BORO DEP OF PUBLIC WO	0941-02	18	0.017381%
MIDDLESEX BOROUGH	0943-00	135	0.130355%
MONMOUTH BEACH BOROUGH	0944-00	43	0.041521%
MORRIS PLAINS BOROUGH	0945-00	71	0.068557%
MOUNTAIN LAKES BOROUGH	0946-00	23	0.022209%
NORTH ARLINGTON BOROUGH	0950-00	130	0.125527%
OCEAN GATE BOROUGH	0952-00	11	0.010622%
ORADELL BOROUGH	0953-00	104	0.100422%
PALISADES PARK BOROUGH	0954-00	138	0.133252%
PARK RIDGE BOROUGH	0955-00	0	0.000000%
POINT PLEASANT BOROUGH	0956-00	96	0.092697%
POINT PLEASANT BEACH BOROUGH	0957-00	83	0.080144%
POMPTON LAKES BOROUGH	0958-00	113	0.109112%
RAMSEY BOROUGH	0960-00	98	0.094628%
RIDGEFIELD BOROUGH	0962-00	140	0.135183%
ROSELLE PARK BOROUGH	0966-00	95	0.091731%
RUMSON BOROUGH	0967-00	97	0.093663%
SEA GIRT BOROUGH	0969-00	26	0.025105%
SEASIDE HEIGHTS BOROUGH	0970-00	81	0.078213%
SEASIDE PARK BOROUGH	0971-00	28	0.027037%
SOMERVILLE BOROUGH	0972-00	35	0.033796%
SPRING LAKE BOROUGH	0973-00	32	0.030899%
SPRING LAKE HEIGHTS BOROUGH	0974-00	22	0.021243%
TENAFLY BOROUGH	0975-00	116	0.112009%
WILDWOOD CREST BOROUGH	0980-00	111	0.107181%
WOODLYNNE BOROUGH	0981-00	15	0.014484%
WOOD-RIDGE BOROUGH	0982-00	61	0.058901%
HILLSDALE BOROUGH	0983-00	84	0.081110%
PALMYRA BOROUGH	0984-00	63	0.060832%
CLARK TOWNSHIP	0987-00	183	0.176704%
CRANFORD TOWNSHIP	0988-00	219	0.211465%
EWING TOWNSHIP	0990-00	279	0.269401%
HAMILTON TOWNSHIP	0992-00	6	0.005794%

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

	Employer number	Plan members	Allocation percentage
INDEPENDENCE TOWNSHIP	0995-00	9	0.008690%
LAWRENCE TOWNSHIP	0997-00	150	0.144839%
LIVINGSTON TOWNSHIP	0998-00	3	0.002897%
LONG BEACH TOWNSHIP	0999-00	198	0.191188%
MILLBURN TOWNSHIP	1001-00	296	0.285816%
NEPTUNE TOWNSHIP	1003-00	279	0.269401%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	1	0.000966%
ROCHELLE PARK TOWNSHIP	1009-00	60	0.057936%
ROCKAWAY TOWNSHIP	1010-00	250	0.241398%
SPRINGFIELD TOWNSHIP	1012-00	140	0.135183%
TEANECK TOWNSHIP	1013-00	163	0.157392%
UNION TOWNSHIP	1014-00	603	0.582253%
WASHINGTON TOWNSHIP	1015-00	86	0.083041%
WEEHAWKEN TOWNSHIP	1016-00	275	0.265538%
GUTTENBERG TOWN HOUSING AUTH	1174-00	14	0.013518%
HACKENSACK CITY HOUSING AUTH	1175-00	25	0.024140%
IRVINGTON TOWN HOUSING AUTH(N	1176-00	14	0.013518%
MORRISTOWN TOWN HOUSING AUTHOR	1177-00	21	0.020277%
PASSAIC CITY HOUSING AUTHORITY	1178-00	51	0.049245%
PHILLIPSBURG TOWN HOUS AUTH	1179-00	23	0.022209%
PLAINFIELD CITY HOUSING AUTH	1180-00	33	0.031865%
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	13	0.012553%
WOODBRIDGE TOWNSHIP HOUSING AU	1182-00	34	0.032830%
DELANCO TWP SEWERAGE AUTHORITY	1183-00	2	0.001931%
EWING LAWRENCE SEWERAGE AUTHOR	1185-00	72	0.069523%
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	8	0.007725%
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	33	0.031865%
ELIZABETH CITY PARKING AUTHRI	1196-00	22	0.021243%
NEW BRUNSWICK CITY PARKING AUT	1198-00	62	0.059867%
PATERSON CITY PARKING AUTH	1200-00	33	0.031865%
ASBURY PARK CITY HOUSING AUTH	1201-00	21	0.020277%
HARRISON TOWN HOUSING AUTH	1203-00	18	0.017381%
HOBOKEN CITY HOUSING AUTH	1204-00	76	0.073385%
JERSEY CITY HOUSING AUTHORITY	1205-00	284	0.274229%
LONG BRANCH CITY HOUSING AUTH	1206-00	47	0.045383%
NEWARK CITY HOUSING AUTH	1207-00	603	0.582253%
NEW BRUNSWICK CITY HOUSING AUT	1208-00	32	0.030899%
ORANGE CITY HOUSING AUTHORITY	1209-00	26	0.025105%
TRENTON CITY HOUSING AUTH	1210-00	98	0.094628%
BEVERLY SEWERAGE AUTHORITY	1212-00	5	0.004828%
LINDEN ROSELLE SEWERAGE AUTHOR	1214-00	60	0.057936%
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	85	0.082075%
PASSAIC VALLEY WATER COMM	1218-00	317	0.306093%
MONMOUTH COUNTY REGIONAL HEALT	1221-00	14	0.013518%
NORTH JERSEY DIST WATER SUPPLY	1223-00	180	0.173807%

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

	Employer number	Plan members	Allocation percentage
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	23	0.022209%
ESSEX & UNION JOINT MEETING	1251-00	75	0.072420%
ESSEX & UNION JOINT MEETING	1251-01	96	0.092697%
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	158	0.152564%
LONG BRANCH CITY SEWERAGE AUTH	1261-00	45	0.043452%
NORTHWEST BERGEN COUNTY UTIL A	1263-00	66	0.063729%
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	9	0.008690%
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	3	0.002897%
TOWACO FIRE DISTRICT 2	1266-00	1	0.000966%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	4	0.003862%
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	31	0.029933%
MOORESTOWN TWP FIRE COMM DIST	1307-00	5	0.004828%
PENNS GROVE SEWERAGE AUTHORITY	1309-00	7	0.006759%
EDISON TOWNSHIP HOUSING AUTH	1310-00	11	0.010622%
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	5	0.004828%
FRANKLIN TOWNSHIP SEW AUTH	1326-00	24	0.023174%
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	66	0.063729%
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	6	0.005794%
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	4	0.003862%
SOMERSET RARITAN VALLEY SEW AU	1349-00	67	0.064695%
RED BANK BOROUGH HOUSING AUTH	1350-00	6	0.005794%
EAST ORANGE CITY HOUSING AUTH	1351-00	20	0.019312%
RAHWAY CITY PARKING AUTHORITY	1352-00	3	0.002897%
HIGHLAND PARK BOROUGH HOUSING	1355-00	4	0.003862%
BRIDGETON CITY HOUSING AUTH	1363-00	22	0.021243%
DELRAN TOWNSHIP SEWERAGE AUTH	1366-00	7	0.006759%
HANOVER TOWNSHIP SEW AUTH	1369-00	28	0.027037%
PRINCETON JOINT PUBLIC LIBRARY	1376-00	55	0.053108%
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	43	0.041521%
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	18	0.017381%
ENGLEWOOD CITY HOUSING AUTH	1382-00	16	0.015449%
BOONTON TOWN HOUSING AUTHORITY	1388-00	3	0.002897%
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	23	0.022209%
DEPTFORD TWP MUA	1398-00	25	0.024140%
CARTERET BOROUGH HOUSING AUTH	1400-00	16	0.015449%
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	20	0.019312%
PLEASANTVILLE CITY HOUSING AUT	1414-00	0	0.000000%
SALEM CITY HOUSING AUTHORITY	1415-00	5	0.004828%
MERCER COUNTY PARK COMMISSION	1416-00	203	0.196015%
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	4	0.003862%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	2	0.001931%
GLOUCESTER TWP M U A	1439-00	59	0.056970%
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	2	0.001931%
KEANSBURG BORO HOUSING AUTH	1450-00	4	0.003862%
POMPTON LAKES BOROUGH MUA	1451-00	21	0.020277%

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JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	57	0.055039%
VINELAND CITY HOUSING AUTHORIT	1460-00	38	0.036693%
CAPE MAY CITY HOUSING AUTH	1463-00	5	0.004828%
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	21	0.020277%
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	22	0.021243%
WOODBRIDGE TOWNSHIP FIRE DIST	1469-00	11	0.010622%
HADDON TOWNSHIP HOUSING AUTH	1470-00	5	0.004828%
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	30	0.028968%
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	20	0.019312%
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	10	0.009656%
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	36	0.034761%
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	53	0.051176%
ESSEX REGIONAL HEALTH COMMISSI	1500-00	8	0.007725%
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	16	0.015449%
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	396	0.382375%
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	9	0.008690%
NEW JERSEY EDUCATIONAL FACILIT	1504-00	20	0.019312%
LINDEN CITY HOUSING AUTHORITY	1505-00	24	0.023174%
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	25	0.024140%
NEW JERSEY ASSOCIATION OF COUN	1516-00	5	0.004828%
TWO RIVER WATER RECLAMATION AU	1525-00	48	0.046348%
GLoucester COUNTY UTILITIES AU	1526-00	89	0.085938%
MERCER COUNTY IMPROVEMENT AUTH	1527-00	32	0.030899%
SOUTH JERSEY PORT CORPORATION	1530-00	125	0.120699%
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	26	0.025105%
BUENA BOROUGH MUN UTIL AUTH	1540-00	14	0.013518%
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	46	0.044417%
MIDDLE BROOK REGIONAL HEALTH C	1545-00	4	0.003862%
EDGEWATER BOROUGH HOUSING AUTH	1553-00	4	0.003862%
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	12	0.011587%
WILDWOOD CITY HOUSING AUTH	1560-00	7	0.006759%
FREEHOLD BOROUGH HOUSING AUTH	1561-00	4	0.003862%
WOODBRIDGE TOWNSHIP FIRE DIST	1562-00	53	0.051176%
ATLANTIC COUNTY BOARD OF WELFA	1565-00	232	0.224018%
ATLANTIC CO BD OF WELFARE WORK	1565-01	37	0.035727%
ATLANTIC CO BD OF WELFARE YOUT	1565-02	2	0.001931%
BERGEN COUNTY BD OF SOC SERV	1566-00	342	0.330233%
BURLINGTON COUNTY BD OF SOC SE	1567-00	430	0.415205%
GLoucester COUNTY BD OF SOC SE	1571-00	269	0.259745%
MERCER COUNTY BOARD OF SOC SER	1573-00	716	0.691365%
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	707	0.682675%
SALEM COUNTY BOARD OF SOC SERV	1579-00	104	0.100422%
SOMERSET COUNTY BOARD OF SOC S	1580-00	231	0.223052%
UNION COUNTY BOARD OF SOC SERV	1582-00	2	0.001931%
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	41	0.039589%

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

	Employer number	Plan members	Allocation percentage
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	31	0.029933%
HUDSON REGIONAL HEALTH COMM	1591-00	28	0.027037%
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	34	0.032830%
OCEAN COUNTY UTILITIES AUTHORI	1597-00	370	0.357270%
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	2	0.001931%
NEW JERSEY SPORTS & EXPOSITION	1599-00	165	0.159323%
NJ SPORTS & EXPOSITION AUTHORI	1599-01	41	0.039589%
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	40	0.038624%
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	9	0.008690%
NEW JERSEY HEALTH CARE FAC FIN	1616-00	22	0.021243%
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	12	0.011587%
WESTERN MONMOUTH UTILITIES AUT	1621-00	76	0.073385%
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	7	0.006759%
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	31	0.029933%
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	32	0.030899%
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	18	0.017381%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	3	0.002897%
CAMDEN COUNTY MUN UTIL AUTH	1631-00	146	0.140977%
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	23	0.022209%
WEST WINDSOR TOWNSHIP PARKING	1635-00	6	0.005794%
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	329	0.317680%
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	237	0.228846%
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	27	0.026071%
CUMBERLAND COUNTY UTILITIES AU	1648-00	51	0.049245%
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	30	0.028968%
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	210	0.202775%
NEWTON TOWN HOUSING AUTH	1653-00	1	0.000966%
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	37	0.035727%
OCEAN COUNTY SOIL CONSERVATION	1658-00	18	0.017381%
CUMBERLAND-SALEM CONSERVATION	1659-00	1	0.000966%
FREEHOLD SOIL CONSERVATION DIS	1660-00	19	0.018346%
WARREN COUNTY SOIL CONSERVATIO	1661-00	4	0.003862%
GLoucester Township Fire Comm	1663-00	8	0.007725%
BURLINGTON COUNTY SOIL CONS DI	1670-00	7	0.006759%
HUNTERDON COUNTY SOIL CONSERVA	1671-00	6	0.005794%
CHESTER BOROUGH/TWP JT FR PUB	1673-00	9	0.008690%
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	5	0.004828%
WASHINGTON TWP BD OF FIRE COMM	1676-00	25	0.024140%
MERCER COUNTY SOIL CONSERVATIO	1680-00	2	0.001931%
GLoucester Twp Fire Comm DST 4	1682-00	8	0.007725%
GLoucester County Soil Conserv	1686-00	4	0.003862%
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	65	0.062764%
READINGTON LEBANON SEWERAGE AU	1694-00	6	0.005794%
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	4	0.003862%
CHERRY HILL TWP FIRE DIST 13	1702-00	77	0.074351%

State of New Jersey
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

	Employer number	Plan members	Allocation percentage
BUENA BOROUGH HOUSING AUTHORIT	1709-00	2	0.001931%
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	8	0.007725%
CAMDEN CITY PARKING AUTH	1718-00	31	0.029933%
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	89	0.085938%
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	0	0.000000%
MADISON BORO HOUSING AUTHORITY	1727-00	7	0.006759%
PINELANDS COMMISSION	1728-00	56	0.054073%
WARREN CO MOSQ EXTERM COMM	1729-00	8	0.007725%
ATLANTIC CITY MUN UTIL AUTH	1730-00	112	0.108146%
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	16	0.015449%
SOUTH ORANGE VILLAGE PARKING A	1739-00	7	0.006759%
VOORHEES FIRE DISTRICT	1740-00	37	0.035727%
VOORHEES FIRE DISTRICT PFRS	1740-01	8	0.007725%
CAMDEN COUNTY SOIL CON DIST	1741-00	3	0.002897%
WARREN CO (PEQUEST RIVER) MUN	1743-00	8	0.007725%
DEPTFORD TWP FIRE DISTRICT	1744-00	30	0.028968%
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	174	0.168013%
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	6	0.005794%
CUMBERLAND COUNTY IMPROV AUTH	1770-00	0	0.000000%
OCEAN TOWNSHIP FIRE DIST #2	1775-00	9	0.008690%
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	32	0.030899%
SAYREVILLE HOUSING AUTHORITY	1781-00	2	0.001931%
BORDENTOWN SEWERAGE AUTHORITY	1787-00	21	0.020277%
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	9	0.008690%
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	70	0.067592%
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	6	0.005794%
MIDDLESEX COUNTY MUN JOINT INS	1801-00	4	0.003862%
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	19	0.018346%
WARREN CO POLLUTION CONTROL	1809-00	15	0.014484%
OCEAN TOWNSHIP FIRE DIST #1	1814-00	10	0.009656%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	6	0.005794%
CAMDEN CO HEALTH SERVICES CTR	1817-00	250	0.241398%
HOWELL TOWNSHIP FIRE DIST #3	1818-00	4	0.003862%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	1	0.000966%
CAMDEN CO POLLUTION CONTROL FI	1835-00	29	0.028002%
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	11	0.010622%
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	8	0.007725%
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	5	0.004828%
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	8	0.007725%
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	12	0.011587%
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	4	0.003862%
NORTH HUDSON REGIONAL FIRE & R	1906-00	437	0.421964%
BAYONNE CITY MUNICIPAL UTILITI	1919-00	7	0.006759%
COMPENSATION RATING & INSPEC.	8001-00	146	0.140977%
DELAWARE RIVER BASIN COMMISSIO	8006-00	61	0.058901%

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

	Employer number	Plan members	Allocation percentage
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	235	0.226914%
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	7	0.006759%
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	13	0.012553%
WOODBRIDGE TWP FIRE DIST (FORD	8023-00	22	0.021243%
OLD BRIDGE TWP FIRE DIST 4	8064-00	1	0.000966%
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	24	0.023174%
SOUTH JERSEY TRANS AUTHORITY	8073-00	423	0.408446%
WALL TWONSHIP FIRE DIST 3	8078-00	9	0.008690%
LINDENWOLD TWP FIRE DIST 1	8082-00	2	0.001931%
SECAUCUS HOUSING AUTHORITY	8099-00	10	0.009656%
PRINCETON	8140-00	160	0.154495%
PRINCETON RETIRED CH48	8140-01	55	0.053108%
Total Non Special Funding Situation		<u>62,487</u>	<u>60.337040%</u>
Total			<u>100.000000%</u>

See accompanying notes to schedule of employer and nonemployer allocations and schedule of OPEB amounts by employer and nonemployer.

State of New Jersey
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Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2018

Employer number	Net OPEB liability	Deferred outflows of resources				
		Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
Special Funding Situations:						
Nonemployer (State of New Jersey)	\$ 6,213,844,492	—	—	3,283,788	168,233,257	171,517,045
Non Special Funding Situations:						
BAYONNE CITY HOUSING AUTH	0002-00	13,614,761	—	7,195	1,170,857	1,178,052
BLAIRSTOWN TOWNSHIP	0004-00	4,992,168	—	2,638	461,102	463,740
BURLINGTON CITY HOUSING AUTHOR	0006-00	453,862	—	240	7,559	7,799
CHATHAM TOWNSHIP	0008-00	17,850,545	—	9,433	861,135	870,568
ELIZABETH CITY HOUSING AUTHORI	0011-00	12,555,854	—	6,635	—	6,635
GUTTENBERG TOWN	0012-00	14,068,623	—	7,435	—	7,435
HOLLAND TOWNSHIP	0017-00	2,117,813	—	1,119	224,185	225,304
JEFFERSON TOWNSHIP	0019-00	26,775,817	—	14,150	—	14,150
MANCHESTER TOWNSHIP	0020-00	26,473,295	—	13,990	812,797	826,787
MAURICE RIVER TOWNSHIP	0021-00	2,874,198	—	1,519	—	1,519
MONROE TOWNSHIP	0024-00	31,767,985	—	16,788	1,278,872	1,295,660
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	3,479,399	—	1,839	196,748	198,587
PASSAIC VALLEY SEWERAGE COMM	0027-00	121,323,231	—	64,115	6,158,439	6,222,554
PERTH AMBOY CITY HOUS AUTH	0029-00	6,051,075	—	3,198	99,263	102,461
PITTSGROVE TOWNSHIP	0030-00	—	—	—	—	—
PRINCETON HOUSING AUTHORITY	0031-00	1,361,429	—	719	22,280	22,999
RIVERSIDE TOWNSHIP	0033-00	2,269,153	—	1,199	—	1,199
WEST NEW YORK HOUSING AUTHORIT	0035-00	9,832,996	—	5,196	1,621,885	1,627,081
WYCKOFF TOWNSHIP	0036-00	16,337,776	—	8,634	77,978	86,612
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	1,664,108	—	879	225,344	226,223
AVALON BOROUGH	0038-00	18,606,929	—	9,833	494,322	504,155
CAPE MAY CITY	0040-00	16,489,116	—	8,714	1,028,628	1,037,342
CEDAR GROVE TOWNSHIP	0041-00	14,673,825	—	7,755	50,924	58,679
HAMMONTON TOWN	0045-00	14,976,347	—	7,914	55,698	63,612
HAMMONTON TOWN	0045-01	453,862	—	240	197,132	197,372
HUNTERDON COUNTY	0047-00	97,572,951	—	51,564	102,612,927	102,564,491
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	2,420,336	—	1,279	3,073,152	3,074,431
WEST AMWELL TOWNSHIP	0054-00	1,815,291	—	959	219,213	220,172
CAPE MAY COUNTY BRIDGE COMM	0056-00	6,504,937	—	3,438	—	3,438
CLINTON TOWN	0057-00	6,807,459	—	3,597	301,169	304,766
RAHWAY CITY HOUSING AUTHORITY	0060-00	2,420,336	—	1,279	—	1,279
ANDOVER TOWNSHIP	0061-00	7,866,366	—	4,157	—	4,157
BETHLEHEM TOWNSHIP	0064-00	2,117,813	—	1,119	34,612	35,731
BOUND BROOK BOROUGH	0065-00	12,253,332	—	6,475	769,431	775,906
BUENA BOROUGH	0066-00	4,235,784	—	2,238	—	2,238
GARFIELD CITY HOUSING AUTH	0070-00	3,479,399	—	1,839	57,091	58,930
MILFORD BOROUGH	0072-00	1,512,769	—	799	—	799
PATERSON CITY HOUSING AUTHORIT	0074-00	12,707,194	—	6,715	776,991	783,706
PENNSAUKEN TOWNSHIP	0075-00	756,384	—	400	12,334	12,734
SEA ISLE CITY	0077-00	26,170,772	—	13,830	2,703,952	2,717,782
CLAYTON BOROUGH	0081-00	9,227,795	—	4,877	—	4,877
SEA BRIGHT BOROUGH	0084-00	4,840,828	—	2,558	458,516	461,074
STONE HARBOR BOROUGH	0085-00	9,530,317	—	5,036	—	5,036
STONE HARBOR BOROUGH	0085-01	1,664,108	—	879	217,024	217,903
NORTH BERGEN TWP HOUSING AUTH	0086-00	8,017,548	—	4,237	—	4,237
LITTLE FERRY BOROUGH	0087-00	12,707,194	—	6,715	5,516,914	5,523,629
MIDLAND PARK BOROUGH	0088-00	6,656,119	—	3,518	298,583	302,101
MAYWOOD BOROUGH	0089-00	12,253,332	—	6,475	200,713	207,188
NETCONG BOROUGH	0090-00	2,420,336	—	1,279	—	1,279
WEST DEPTFORD TOWNSHIP	0092-00	27,532,201	—	14,550	71,811	86,361
ISLAND HEIGHTS BOROUGH	0093-00	1,210,246	—	640	—	640
LINWOOD CITY	0094-00	8,773,933	—	4,637	—	4,637
UPPER DEERFIELD TOWNSHIP	0097-00	3,328,060	—	1,759	—	1,759
RARITAN BOROUGH	0098-00	10,286,701	—	5,436	547,634	553,070
MAPLE SHADE TOWNSHIP	0099-00	5,445,873	—	2,878	—	2,878
SOUTH BOUND BROOK BOROUGH	0101-00	4,084,444	—	2,158	446,183	448,341
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	3,328,060	—	1,759	54,504	56,263
MARLBORO TOWNSHIP	0104-00	19,665,836	—	10,393	322,055	332,448
SOUTH TOMS RIVER BOROUGH	0116-00	3,630,582	—	1,919	—	1,919
WOODBURY HEIGHTS BOROUGH	0119-00	4,235,784	—	2,238	448,570	450,808
CLINTON TOWNSHIP	0131-00	5,143,351	—	2,718	84,144	86,862
EGG HARBOR TOWNSHIP	0132-00	—	—	—	—	—
BERLIN BOROUGH	0135-00	10,589,381	—	5,596	742,378	747,974
STILLWATER TOWNSHIP	0136-00	2,571,675	—	1,359	—	1,359
GLEN ROCK BOROUGH	0139-00	20,876,082	—	11,032	152,375	163,407
SUSSEX BOROUGH	0140-00	1,664,108	—	879	27,252	28,131
LAMBERTVILLE CITY	0161-00	7,412,504	—	3,917	690,261	694,178
WOODBINE BOROUGH	0162-00	1,361,429	—	719	218,877	219,596
DELAWARE TOWNSHIP	0164-00	4,084,444	—	2,158	66,838	68,996
CLEMENTON BOROUGH	0166-00	5,294,690	—	2,798	614,017	616,815
STAFFORD TOWNSHIP	0167-00	40,088,056	—	21,185	1,225,362	1,246,547
MOUNT OLIVE TOWNSHIP	0172-00	29,347,492	—	15,509	1,997,579	2,013,088
HAMPTON TOWNSHIP	0175-00	3,328,060	—	1,759	54,504	56,263
EAST RUTHERFORD BOROUGH	0177-00	12,707,194	—	6,715	776,991	783,706
PEAPACK GLADSTONE BOROUGH	0188-00	6,353,597	—	3,358	293,609	296,967
BEACH HAVEN BOROUGH	0195-00	13,312,239	—	7,035	1,545,229	1,552,264
VERONA TOWNSHIP	0201-00	—	—	—	—	—
SWedesboro BOROUGH	0205-00	2,117,813	—	1,119	224,185	225,304
ALPINE BOROUGH	0211-00	1,361,429	—	719	22,280	22,999

Deferred inflows of resources			OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense
1,261,632,085	1,576,223,019	582,574,112	3,420,429,216	241,840,167	(53,739,841)	188,100,326
2,764,282	3,453,562	1,217,270	7,435,114	529,881	(37,549)	492,332
1,013,588	1,266,329	162,988	2,442,905	194,293	37,595	231,888
92,150	115,128	49,108	256,386	17,664	(7,072)	10,592
3,624,297	4,528,024	2,051,299	10,203,620	694,736	(219,012)	475,724
2,549,286	3,184,957	1,768,616	7,502,859	488,668	(283,552)	205,116
2,856,432	3,568,691	3,348,970	9,774,093	547,545	(511,982)	35,563
429,992	537,211	384,221	1,351,424	82,424	(32,214)	50,210
5,436,446	6,792,037	2,212,755	14,441,238	1,042,103	(363,027)	679,076
5,375,023	6,715,298	1,967,929	14,058,250	1,030,329	(211,979)	818,350
583,565	729,078	297,621	1,610,264	111,863	(45,637)	66,226
6,450,034	8,058,365	3,194,825	17,703,224	1,236,396	(349,830)	886,566
706,442	882,595	—	1,589,037	135,417	31,118	166,535
24,632,944	30,775,226	9,653,977	65,062,147	4,721,848	(735,815)	3,986,033
1,228,584	1,534,934	481,948	3,245,466	235,505	(65,891)	169,614
—	—	4,468,056	—	—	(739,744)	(739,744)
276,419	345,344	147,162	768,925	52,986	(21,245)	31,741
460,719	575,600	619,793	1,656,112	88,314	(93,893)	(5,579)
1,996,449	2,494,268	597,165	5,087,882	382,696	184,887	567,583
3,317,151	4,144,291	1,609,486	9,070,928	635,859	(255,550)	380,309
337,873	422,123	—	759,996	64,766	31,774	96,540
3,777,870	4,719,891	1,478,149	9,975,910	724,174	(175,494)	548,680
3,347,879	4,182,680	2,059,782	9,590,341	641,749	(196,959)	444,790
2,979,310	3,722,208	1,086,097	7,787,615	571,099	(172,685)	398,414
3,040,733	3,798,947	1,462,323	8,302,003	582,873	(234,306)	348,567
92,150	115,128	32,794	240,072	17,664	22,181	39,845
19,810,790	24,750,657	—	44,561,447	3,797,497	16,844,522	20,642,019
491,415	613,950	—	1,105,365	94,198	430,414	524,612
368,569	460,472	351,591	1,180,632	70,650	(27,508)	43,142
1,320,734	1,650,062	1,351,604	4,322,400	253,169	(216,825)	36,344
1,382,157	1,726,801	203,612	3,312,570	264,943	8,469	273,412
491,415	613,950	427,833	1,533,198	94,198	(67,008)	27,190
1,597,153	1,995,407	1,132,892	4,725,452	306,156	(181,182)	124,974
429,992	537,211	228,738	1,195,941	82,424	(33,022)	49,402
2,487,863	3,108,218	1,274,700	6,870,781	476,894	(103,279)	373,615
860,015	1,074,462	1,177,841	3,112,318	164,855	(182,271)	(17,416)
706,442	882,595	204,102	1,793,139	135,417	(25,796)	109,621
307,146	383,734	344,536	1,035,416	58,876	(52,836)	6,040
2,580,014	3,223,346	1,839,365	7,642,725	494,559	(195,709)	298,850
153,573	191,867	81,739	427,179	29,438	(11,806)	17,632
5,313,600	6,638,559	2,459,340	14,411,499	1,018,555	(28,470)	990,085
1,873,571	2,340,751	1,394,008	5,608,330	359,142	(205,634)	153,508
982,861	1,227,940	318,471	2,529,272	188,403	11,491	199,894
1,934,994	2,417,490	1,457,266	5,809,750	370,916	(235,576)	135,340
337,873	422,123	507,236	1,267,232	64,766	(53,584)	11,182
1,627,848	2,033,756	1,318,654	4,980,258	312,040	(211,993)	100,047
2,580,014	3,223,346	1,086,913	6,890,273	494,559	592,725	1,087,284
1,351,430	1,688,412	1,218,249	4,258,091	259,053	(159,879)	99,174
2,487,863	3,108,218	1,495,606	7,091,687	476,894	(219,506)	257,388
491,415	613,950	839,810	1,945,175	94,198	(125,539)	(31,341)
5,590,019	6,983,903	2,663,442	15,237,364	1,071,541	(430,909)	640,632
245,723	306,995	316,843	869,561	47,102	(48,130)	(1,028)
1,781,421	2,225,623	2,075,379	6,082,423	341,478	(337,599)	3,879
675,715	844,206	1,026,526	2,546,447	129,527	(166,509)	(36,982)
2,068,567	2,609,357	734,996	5,432,920	400,354	(44,989)	355,365
1,105,707	1,381,417	1,392,613	3,879,737	211,951	(228,002)	(16,051)
829,288	1,036,073	580,492	2,445,853	158,965	(33,617)	125,348
675,715	844,206	15,826	1,535,747	129,527	5,014	134,541
3,992,866	4,988,497	1,780,794	10,762,157	765,386	(249,728)	515,658
737,138	920,945	710,587	2,368,670	141,301	(114,329)	26,972
860,015	1,074,462	424,845	2,359,322	164,855	(7,514)	157,341
1,044,284	1,304,678	211,934	2,560,896	200,177	(23,303)	176,874
—	—	28,145,995	28,145,995	—	(4,007,060)	(4,007,060)
2,150,022	2,686,135	235,753	5,071,910	412,134	64,943	477,077
522,142	652,339	647,651	1,822,132	100,088	(98,626)	1,462
4,238,589	5,295,492	553,245	10,087,326	812,488	(70,256)	742,232
337,873	422,123	351,591	1,111,587	64,766	(54,393)	10,373
1,505,003	1,880,279	923,598	4,308,880	288,491	(56,239)	232,252
276,419	345,344	—	621,763	52,986	35,669	88,655
829,288	1,036,073	269,363	2,134,724	158,965	(35,235)	123,730
1,075,011	1,343,068	—	2,418,079	206,067	89,776	295,843
8,139,305	10,168,860	2,563,267	20,871,432	1,560,210	(252,763)	1,307,447
5,958,588	7,444,376	977,601	14,380,565	1,142,192	117,918	1,260,110
675,715	844,206	359,585	1,879,506	129,527	(51,900)	77,627
2,580,014	3,223,346	120,895	5,924,255	494,559	88,806	583,365
1,290,007	1,611,673	498,100	3,399,780	247,279	(41,345)	205,934
2,702,859	3,376,824	808,251	6,887,934	518,107	82,603	600,710
—	—	20,965,406	20,965,406	—	(3,471,094)	(3,471,094)
429,992	537,211	384,221	1,351,424	82,424	(32,214)	50,210
276,419	345,344	147,162	768,925	52,986	(21,245)	31,741

(Continued)

State of New Jersey
State Health Benefit Local Government Retired Employees Plan

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2018

Deferred outflows of resources

Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
OAKLYN BOROUGH	0212-00 \$ 4,386,966	—	—	2,318	8,810	11,128
MATAWAN BOROUGH	0214-00 13,917,440	—	—	7,355	227,965	235,320
BARNEGAT LIGHT BOROUGH	0217-00 1,664,108	—	—	879	—	879
AUDUBON BOROUGH	0222-00 12,253,332	—	—	6,475	390,286	396,761
SCOTCH PLAINS TOWNSHIP	0245-00	—	—	—	452,091	452,091
BERKELEY TOWNSHIP	0246-00 58,241,123	—	—	30,778	3,229,107	3,259,885
LOWER TOWNSHIP	0247-00 22,086,328	—	—	11,672	172,267	183,939
NORTH BRUNSWICK TOWNSHIP	0248-00 28,439,925	—	—	15,029	845,222	860,251
HADDON TOWNSHIP FIRE COMM DIST	0250-00 907,724	—	—	480	14,919	15,399
SOMERS POINT CITY	0251-00 9,681,657	—	—	5,116	—	5,116
LODI BOROUGH HOUSING AUTHORITY	0253-00 3,025,537	—	—	1,599	49,532	51,131
MENDHAM BOROUGH	0255-00 4,386,966	—	—	2,318	—	2,318
PENNINGTON BOROUGH	0257-00 3,781,922	—	—	1,999	441,210	443,209
MOUNT ARLINGTON BOROUGH	0259-00 6,353,597	—	—	3,358	293,609	296,967
WANAQUE BOROUGH	0260-00 8,471,410	—	—	4,477	66,892	71,369
FANWOOD BOROUGH	0261-00 10,589,381	—	—	5,596	363,232	368,828
TUCKERTON BOROUGH	0262-00 4,840,828	—	—	2,558	—	2,558
DELRAN TOWNSHIP	0276-00 6,504,937	—	—	3,438	—	3,438
SANDYSTON TOWNSHIP	0277-00 1,058,907	—	—	560	17,306	17,866
BRANCHBURG TOWNSHIP	0279-00 13,009,716	—	—	6,875	592,192	599,067
WHITE TOWNSHIP	0281-00 1,210,246	—	—	640	19,892	20,532
EAST WINDSOR TOWNSHIP	0282-00 22,388,851	—	—	11,832	366,813	378,645
TRENTON CITY PARKING AUTHORITY	0300-00 907,724	—	—	480	14,919	15,399
READINGTON TOWNSHIP	0319-00 16,942,821	—	—	8,954	—	8,954
TERTERBORO BOROUGH	0321-00 3,176,720	—	—	1,679	—	1,679
VERNON TOWNSHIP	0333-00 24,658,004	—	—	13,031	31,308,796	31,321,827
CAMDEN CITY	0336-00 148,704,093	—	—	78,585	—	78,585
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00 10,740,563	—	—	5,676	—	5,676
UNION CITY HOUSING AUTH	0344-00 5,748,552	—	—	3,038	1,190,296	1,193,334
FRANKFORD TOWNSHIP	0345-00 3,176,720	—	—	1,679	258,297	259,976
CAMDEN CITY HOUSING AUTH	0348-00 21,329,944	—	—	11,272	—	11,272
ESSEX COUNTY	0349-00 608,582,628	—	—	321,614	636,930,256	637,251,870
MERCER COUNTY	0350-00 289,693,159	—	—	153,092	11,381,346	11,534,438
MERCER COUNTY LIBRARY	0350-01 17,094,160	—	—	9,034	1,607,094	1,616,128
HUDSON COUNTY	0352-00 585,134,871	—	—	309,223	25,131,857	25,441,080
ESTELL MANOR CITY	0355-00 302,522	—	—	160	—	160
NEWARK CITY	0356-00 538,239,356	—	—	284,440	680,380,482	680,664,922
SOUTH AMBOY CITY	0358-00 22,993,895	—	—	12,151	2,272,688	2,284,839
TRENTON CITY	0359-00 —	—	—	—	—	—
TRENTON CITY LIBRARY	0359-01 —	—	—	—	—	—
JERSEY CITY (POLICE)	0360-01 151,340	—	—	80	2,586	2,666
JERSEY CITY (GENERAL ACCOUNTS)	0360-04 1,058,907	—	—	560	17,306	17,866
ALLENDALE BOROUGH	0362-00 8,925,272	—	—	4,717	146,208	150,925
AUDUBON PARK BOROUGH	0365-00 151,340	—	—	80	158,069	158,149
BRANCHVILLE BOROUGH	0369-00 756,384	—	—	400	—	400
CHESTER BOROUGH	0373-00 4,235,784	—	—	2,238	69,424	71,662
CLOSTER BOROUGH	0374-00 10,286,701	—	—	5,436	358,060	363,496
DUNELLEN BOROUGH	0375-00 8,471,410	—	—	4,477	—	4,477
EMERSON BOROUGH	0378-00 4,992,168	—	—	2,638	81,757	84,395
ENGLEWOOD CLIFFS BOROUGH	0379-00 12,404,672	—	—	6,555	392,872	399,427
FAIR HAVEN BOROUGH	0380-00 9,227,795	—	—	4,877	340,754	345,631
GLEN GARDNER BOROUGH	0387-00 756,384	—	—	400	—	400
HAMPTON BOROUGH	0389-00 1,512,769	—	—	799	214,439	215,238
HELMETTA BOROUGH	0392-00 2,117,813	—	—	1,119	—	1,119
JAMESBURG BOROUGH	0398-00 4,992,168	—	—	2,638	271,529	274,167
LAKEHURST BOROUGH	0400-00 3,781,922	—	—	1,999	41,604	43,603
LAWNSIDE BOROUGH	0401-00 —	—	—	—	557,161	557,161
LINDENWOLD BOROUGH	0403-00 9,379,134	—	—	4,957	—	4,957
LITTLE SILVER BOROUGH	0404-00 8,622,750	—	—	4,557	10,948,490	10,953,047
MILTTOWN BOROUGH	0408-00 9,379,134	—	—	4,957	—	4,957
NEPTUNE CITY BOROUGH	0411-00 4,840,828	—	—	2,558	1,274,778	1,277,336
TINTON FALLS BOROUGH	0413-00 25,716,910	—	—	13,590	—	13,590
NORTH CALDWELL TOWNSHIP	0414-00 4,386,966	—	—	2,318	450,957	453,275
OLD TAPPAN BOROUGH	0417-00 8,773,933	—	—	4,637	333,195	337,832
PARAMUS BOROUGH	0418-00 58,089,940	—	—	30,698	1,330,791	1,361,489
PARAMUS BOROUGH POLICE DEPARTM	0418-01 6,958,642	—	—	3,677	303,555	307,232
PEMBERTON BOROUGH	0419-00 1,815,291	—	—	959	—	959
RIVERTON BOROUGH	0424-00 4,084,444	—	—	2,158	—	2,158
ROSELAND BOROUGH	0428-00 10,589,381	—	—	5,596	—	5,596
SHIP BOTTOM BOROUGH	0430-00 3,933,104	—	—	2,079	822,743	824,822
SHREWSBURY BOROUGH	0431-00 8,773,933	—	—	4,637	—	4,637
SPOTSWOOD BOROUGH	0434-00 15,683,914	—	—	8,394	449,764	458,158
STRATFORD BOROUGH	0437-00 7,261,164	—	—	3,837	—	3,837
WATCHUNG BOROUGH	0443-00 13,766,101	—	—	7,275	225,578	232,853
WEST CAPE MAY BOROUGH	0444-00 1,966,631	—	—	1,039	221,799	222,838
WEST WILDWOOD BOROUGH	0446-00 1,058,907	—	—	560	212,913	213,473
WOODCLIFF LAKE BOROUGH	0447-00 9,076,612	—	—	4,797	148,794	153,591
ALEXANDRIA TOWNSHIP	0453-00 1,512,769	—	—	799	24,665	25,664
BERLIN TOWNSHIP	0458-00 10,740,563	—	—	5,676	555,192	560,868
CHESTER TOWNSHIP	0463-00 12,253,332	—	—	6,475	579,859	586,334
CINNAMINSON TOWNSHIP	0464-00 8,017,548	—	—	4,237	131,289	135,526
COMMERCIAL TOWNSHIP	0465-00 2,420,336	—	—	1,279	39,586	40,865
CRANBURY TOWNSHIP	0466-00 8,471,410	—	—	4,477	3,551,561	3,556,038
DEERFIELD TOWNSHIP	0467-00 1,058,907	—	—	560	206,879	207,439
DELANCO TOWNSHIP	0468-00 2,723,015	—	—	1,439	—	1,439
DENNIS TOWNSHIP	0469-00 4,235,784	—	—	2,238	—	2,238

Deferred inflows of resources			OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense
890,711	1,112,811	307,335	2,310,857	170,739	(41,585)	129,154
2,825,737	3,530,341	2,190,793	8,546,871	541,661	(330,786)	210,875
337,873	422,123	358,429	1,118,425	64,766	(55,202)	9,564
2,487,863	3,108,218	963,733	6,559,814	476,894	(104,897)	371,997
—	—	16,684,816	16,684,816	—	(2,261,959)	(2,261,959)
11,825,025	14,773,624	5,924,017	32,522,666	2,266,719	(528,541)	1,738,178
4,484,312	5,602,486	2,230,602	12,317,400	859,590	(345,178)	514,412
5,774,319	7,214,160	1,321,361	14,309,840	1,106,870	(100,390)	1,006,480
184,300	230,256	98,054	512,610	35,328	(14,144)	21,184
1,965,722	2,455,879	783,639	5,205,240	376,806	(124,115)	252,691
614,292	767,467	326,791	1,708,550	117,753	(47,168)	70,585
890,711	1,112,811	264,434	2,267,956	170,739	(40,777)	129,962
767,865	959,334	547,698	2,274,897	147,191	(28,885)	118,306
1,290,007	1,611,673	498,100	3,399,780	247,279	(41,345)	205,934
1,719,998	2,148,884	430,070	4,298,952	329,704	(49,159)	280,545
2,150,022	2,686,135	2,158,815	6,994,972	412,134	(306,547)	105,587
982,861	1,227,940	134,059	2,344,860	188,403	(19,379)	169,024
1,320,734	1,650,062	664,249	3,635,045	253,169	(103,024)	150,145
214,996	268,606	458,128	941,730	41,212	(73,425)	(32,213)
2,641,436	3,300,085	1,372,753	7,314,274	506,333	(144,337)	361,996
245,723	306,995	302,645	855,363	47,102	(47,321)	(219)
4,545,735	5,679,225	2,246,917	12,471,877	871,364	(320,632)	550,732
184,300	230,256	269,852	684,408	35,328	(42,587)	(7,259)
3,439,997	4,297,768	2,136,669	9,874,434	659,407	(351,155)	308,252
644,988	805,817	703,128	2,153,933	123,637	(108,065)	15,572
5,006,454	6,254,826	—	11,261,280	959,679	4,384,985	5,344,664
30,192,235	37,720,741	22,314,108	90,227,084	5,787,499	(3,572,742)	2,214,757
2,180,717	2,724,485	1,430,350	6,335,552	418,018	(226,792)	191,226
1,167,161	1,458,196	—	2,625,357	223,731	170,487	394,218
644,988	805,817	—	1,450,805	123,637	36,604	160,241
4,330,739	5,410,620	3,671,997	13,413,356	830,152	(592,680)	237,472
123,563,982	154,374,954	—	277,938,936	23,685,773	105,004,313	128,690,086
58,818,045	73,484,464	25,569,040	157,871,549	11,274,733	(2,639,259)	8,635,474
3,470,724	4,336,158	1,560,377	9,367,259	665,297	(33,258)	632,039
118,803,251	148,427,123	53,624,994	320,855,368	22,773,197	(5,358,442)	17,414,755
61,423	76,739	233,708	371,870	11,774	(33,985)	(22,211)
109,281,789	136,531,462	261,531	246,074,782	20,948,044	95,248,084	116,196,128
4,668,581	5,832,703	2,492,622	12,993,906	894,912	(94,382)	800,530
—	—	311,035,097	311,035,097	—	(44,062,777)	(44,062,777)
—	—	5,320,415	5,320,415	—	(759,963)	(759,963)
30,727	38,389	16,315	85,431	5,890	(2,339)	3,551
214,996	268,606	114,369	597,971	41,212	(16,511)	24,701
1,812,149	2,264,012	792,425	4,868,586	347,368	(110,719)	236,649
30,727	38,389	—	69,116	5,890	26,104	31,994
153,573	191,867	275,294	620,734	29,438	(41,057)	(11,619)
860,015	1,074,462	1,660,552	3,595,029	164,855	(265,203)	(100,348)
2,088,567	2,609,357	1,095,070	5,792,994	400,354	(131,154)	269,200
1,719,998	2,148,884	1,360,203	5,229,085	329,704	(219,065)	110,639
1,013,588	1,266,329	23,657	2,303,574	194,293	7,534	201,827
2,518,591	3,146,607	1,495,606	7,160,804	482,784	(192,593)	290,191
1,873,571	2,340,751	1,152,500	5,366,822	359,142	(143,086)	216,056
153,573	191,867	790,852	1,136,292	29,438	(126,414)	(96,976)
307,146	383,734	147,162	838,042	58,876	5,668	64,544
429,992	537,211	743,773	1,710,976	82,424	(119,189)	(36,765)
1,013,588	1,266,329	7,505	2,287,422	194,293	36,787	231,080
767,865	959,334	696,427	2,423,626	147,191	(90,651)	56,540
—	—	5,498,414	5,498,414	—	(677,841)	(677,841)
1,904,299	2,379,140	790,072	5,073,511	365,032	(120,217)	244,815
1,750,726	2,187,273	—	3,937,999	335,594	1,533,402	1,868,996
1,904,299	2,379,140	378,133	4,661,572	365,032	(61,687)	303,345
982,861	1,227,940	—	2,210,801	188,403	209,031	397,434
5,221,450	6,523,431	1,668,316	13,413,197	1,000,891	(262,775)	738,116
890,711	1,112,811	613,122	2,616,644	170,739	(38,351)	132,388
1,781,421	2,225,623	416,035	4,423,079	341,478	(22,214)	319,264
11,794,330	14,735,274	8,477,005	35,006,609	2,260,835	(1,217,093)	1,043,742
1,412,853	1,765,151	563,524	3,741,528	270,827	(50,784)	220,043
368,569	460,472	200,558	1,029,599	70,650	(29,126)	41,524
829,288	1,036,073	408,412	2,273,773	158,965	(64,488)	94,477
2,150,022	2,686,135	1,554,130	6,390,287	412,134	(252,059)	160,075
798,561	997,683	1,390,700	3,186,944	153,075	(115,018)	38,057
1,781,421	2,225,623	1,353,934	5,360,978	341,478	(222,989)	118,489
3,225,001	4,029,163	1,355,949	8,610,113	618,195	(161,503)	456,692
1,474,275	1,841,889	905,652	4,221,816	282,601	(143,301)	139,300
2,795,009	3,491,952	1,487,286	7,774,247	535,771	(214,645)	321,126
399,296	498,862	711,665	1,609,823	76,540	(86,761)	(10,221)
214,996	268,606	172,267	655,869	41,212	11,123	52,335
1,842,876	2,302,401	636,942	4,782,219	353,258	(84,615)	268,643
307,146	383,734	163,477	854,357	58,876	(23,583)	35,293
2,180,717	2,724,485	955,902	5,861,104	418,018	(80,504)	337,514
2,487,863	3,108,218	947,419	6,543,500	476,894	(75,644)	401,250
1,627,848	2,033,756	866,169	4,527,773	312,040	(125,018)	187,022
491,415	613,950	261,531	1,366,896	94,198	(37,756)	56,442
1,719,998	2,148,884	1,308,472	5,177,354	329,704	280,783	610,487
214,996	268,606	98,054	581,656	41,212	12,741	53,953
552,869	690,728	867,267	2,110,864	105,979	(130,218)	(24,239)
860,015	1,074,462	1,589,653	3,524,130	164,855	(240,776)	(75,921)

(Continued)

State of New Jersey
State Health Benefit Local Government Retired Employees Plan

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2018

Deferred outflows of resources						
				Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions		
DEPTFORD TOWNSHIP	0470-00	\$ 29,044,970	—	15,349	3,319,816	3,335,165
EAGLESWOOD TOWNSHIP	0473-00	1,815,291	—	959	—	959
EASTAMPTON TOWNSHIP	0474-00	2,420,336	—	1,279	229,159	230,438
EAST GREENWICH TOWNSHIP	0475-00	5,748,552	—	3,038	94,289	97,327
EDGEWATER PARK TOWNSHIP	0477-00	2,571,675	—	1,359	42,172	43,531
ELK TOWNSHIP	0478-00	4,084,444	—	2,158	—	2,158
GREEN TOWNSHIP	0487-00	2,874,198	—	1,519	188,765	190,284
GREEN BROOK TOWNSHIP	0488-00	9,681,657	—	5,116	—	5,116
HAINESPORT TOWNSHIP	0492-00	1,966,631	—	1,039	—	1,039
HARRISON TOWNSHIP	0494-00	6,656,119	—	3,518	8,451,417	8,454,935
KNOWLTON TOWNSHIP	0498-00	2,117,813	—	1,119	34,612	35,731
LACEY TOWNSHIP	0499-00	31,919,168	—	16,868	712,341	729,209
LEBANON TOWNSHIP	0501-00	2,571,675	—	1,359	2,886,165	2,887,524
LIBERTY TOWNSHIP	0502-00	907,724	—	480	14,919	15,399
MANALAPAN TOWNSHIP	0510-00	32,826,892	—	17,348	2,433,815	2,451,163
MANSFIELD TOWNSHIP	0512-00	2,723,015	—	1,439	—	1,439
MANSFIELD TOWNSHIP	0513-00	3,933,104	—	2,079	4,993,947	4,996,026
MANTUA TOWNSHIP	0514-00	—	—	—	—	—
MEDFORD TOWNSHIP	0516-00	21,783,649	—	11,512	356,668	368,180
MILLSTONE TOWNSHIP	0517-00	6,051,075	—	3,198	478,408	481,606
MINE HILL TOWNSHIP	0518-00	3,025,537	—	1,599	49,532	51,131
MONTAGUE TOWNSHIP	0520-00	1,815,291	—	959	29,640	30,599
MOUNT LAUREL TOWNSHIP	0522-00	18,909,451	—	9,993	120,149	130,142
MULLICA TOWNSHIP	0523-00	6,353,597	—	3,358	672,955	676,313
NEW HANOVER TOWNSHIP	0524-00	2,420,336	—	1,279	229,159	230,438
OXFORD TOWNSHIP	0528-00	1,361,429	—	719	401,425	402,144
PILESGROVE TOWNSHIP	0530-00	1,664,108	—	879	—	879
PLAINSBORO TOWNSHIP	0532-00	18,909,451	—	9,993	688,868	698,861
HAZLET TOWNSHIP	0537-00	15,883,914	—	8,394	20,168,147	20,176,541
RIVER VALE TOWNSHIP	0538-00	14,068,623	—	7,435	988,844	996,279
ROXBURY TOWNSHIP	0539-00	34,339,660	—	18,147	1,131,272	1,149,419
SHAMONG TOWNSHIP	0541-00	1,512,769	—	799	214,439	215,238
SOUTHAMPTON TOWNSHIP	0543-00	4,689,489	—	2,478	—	2,478
SPRINGFIELD TOWNSHIP	0546-00	3,176,720	—	1,679	51,919	53,598
TABERNACLE TOWNSHIP	0548-00	2,420,336	—	1,279	—	1,279
UPPER PITTSGROVE TOWNSHIP	0551-00	1,512,769	—	799	24,865	25,664
VOORHEES TOWNSHIP	0552-00	35,247,227	—	18,627	1,525,337	1,543,964
WASHINGTON TOWNSHIP	0557-00	45,382,746	—	23,983	932,946	956,929
WATERFORD TOWNSHIP	0559-00	8,471,410	—	4,477	—	4,477
WEYMOUTH TOWNSHIP	0562-00	1,210,246	—	640	196,597	197,237
WILLINGBORO TOWNSHIP	0563-00	20,422,220	—	10,792	—	10,792
WOODLAND TOWNSHIP	0565-00	756,384	—	400	—	400
ATLANTIC COUNTY	0835-00	146,888,802	—	77,625	2,595,540	2,673,165
ATLANTIC COUNTY LIBRARY	0835-01	12,707,194	—	6,715	397,844	404,559
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	8,320,228	—	4,397	136,262	140,659
GOULCESTER COUNTY	0840-00	211,181,156	—	111,602	4,407,325	4,518,927
MORRIS COUNTY	0843-00	453,862	—	240	7,559	7,799
OCEAN COUNTY	0844-00	328,419,629	—	173,558	9,171,318	9,344,876
OCEAN COUNTY LIBRARY	0844-01	55,518,265	—	29,339	2,236,684	2,266,023
OCEAN COUNTY PIC	0844-07	151,340	—	80	2,586	2,666
UNION COUNTY	0848-00	756,384	—	400	12,334	12,734
WARREN CO BD OF CHOSEN FRHLDERS	0849-00	—	—	—	—	—
ASBURY PARK CITY	0851-00	37,365,198	—	19,746	3,835,423	3,855,169
ATLANTIC CITY	0852-00	136,602,100	—	72,189	—	72,189
ATLANTIC CITY ERI	0852-01	1,966,631	—	1,039	32,226	33,265
ATLANTIC CITY PFRS	0852-02	24,204,142	—	12,791	—	12,791
BEVERLY CITY	0854-00	1,512,769	—	799	24,865	25,664
BRIDGETON CITY	0855-00	19,060,791	—	10,073	—	10,073
BURLINGTON CITY	0857-00	26,170,772	—	13,830	997,596	1,011,426
EGG HARBOR CITY	0859-00	3,479,399	—	1,839	57,091	58,930
ELIZABETH CITY	0860-00	219,349,887	—	115,918	8,712,006	8,827,924
ELIZABETH CITY FREE PUBLIC LIB	0860-01	4,386,966	—	2,318	—	2,318
ENGLEWOOD CITY	0861-00	31,919,168	—	16,868	143,622	160,490
LINDEN CITY	0866-00	137,812,346	—	72,829	2,067,798	2,140,627
MILLVILLE CITY	0868-00	28,288,586	—	14,949	1,600,927	1,615,876
NORTHFIELD CITY	0870-00	11,496,948	—	6,076	—	6,076
NORTH WILDWOOD CITY	0871-00	12,555,854	—	6,635	979,495	986,130
NORTH WILDWOOD CITY	0871-01	151,340	—	80	2,586	2,666
ORANGE CITY	0872-00	—	—	—	—	—
PASSAIC CITY	0873-00	98,783,197	—	52,203	3,324,590	3,376,793
PASSAIC CITY PUBLIC LIBRARY	0873-01	2,723,015	—	1,439	—	1,439
RAHWAY CITY	0876-00	45,987,791	—	24,303	58,391,684	58,415,987
SALEM CITY	0877-00	10,135,519	—	5,356	—	5,356
SALEM CITY FREE PUBLIC LIBRARY	0877-01	151,340	—	80	2,586	2,666
UNION CITY	0879-00	151,340	—	80	2,586	2,666
WILDWOOD CITY	0882-00	24,052,802	—	12,711	1,531,504	1,544,215
WOODBURY CITY	0883-00	17,094,160	—	9,034	90,310	99,344
RIDGEWOOD VILLAGE	0885-00	64,292,198	—	33,976	294,604	328,580
RIDGEWOOD PUBLIC LIBRARY	0885-01	2,269,153	—	1,199	—	1,199
BOONTON TOWN	0888-00	14,976,347	—	7,914	—	7,914
HARRISON TOWN	0891-00	47,198,037	—	24,942	583,440	608,382
KEARNY TOWN	0893-00	94,849,936	—	50,125	2,880,794	2,930,919
MONTCLAIR TOWNSHIP	0894-00	37,970,242	—	20,066	39,790,171	39,810,237
NUTLEY TOWN	0896-00	44,928,884	—	23,743	—	23,743
SECAUCUS TOWN	0898-00	40,693,257	—	21,505	2,941,863	2,963,368
ALLENHURST BOROUGH	0903-00	5,597,213	—	2,958	—	2,958

Deferred inflows of resources			OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense
5,897,165	7,367,637	3,064,630	16,329,432	1,130,418	(42,429)	1,087,989
368,569	460,472	372,356	1,201,397	70,650	(57,569)	13,081
491,415	613,950	73,255	1,178,620	94,198	19,967	114,165
1,167,161	1,458,196	105,558	2,730,915	223,731	(4,271)	219,460
522,142	652,339	106,048	1,280,529	100,088	(11,652)	88,436
829,288	1,036,073	923,970	2,789,331	158,965	(149,845)	9,120
583,565	729,078	142,627	1,455,270	111,863	11,277	123,140
1,965,722	2,455,879	1,161,489	5,583,090	376,806	(181,837)	194,969
399,296	498,862	558,047	1,456,205	76,540	(88,378)	(11,838)
1,351,430	1,688,412	—	3,039,842	259,053	1,183,672	1,442,725
429,992	537,211	228,738	1,195,941	82,424	(33,022)	49,402
6,480,730	8,096,715	2,916,326	17,493,771	1,242,280	(383,067)	859,213
522,142	652,339	32,794	1,207,275	100,088	398,796	498,884
184,300	230,256	269,852	684,408	35,328	(42,587)	(7,259)
6,665,030	8,326,971	3,898,496	18,890,497	1,277,608	(304,575)	973,033
552,869	690,728	455,492	1,699,089	105,979	(71,713)	34,266
798,561	997,683	—	1,796,244	153,075	699,432	852,507
—	—	18,215,821	18,215,821	—	(3,015,864)	(3,015,864)
4,422,858	5,525,708	1,837,734	11,786,300	847,810	(254,308)	593,502
1,228,584	1,534,934	449,155	3,212,673	235,505	(7,359)	228,146
614,292	767,467	154,994	1,536,753	117,753	(18,724)	99,029
368,569	460,472	367,905	1,196,946	70,650	(56,761)	13,889
3,839,293	4,796,630	2,231,091	10,867,014	735,948	(352,558)	383,390
1,290,007	1,611,673	981,191	3,882,871	247,279	(68,198)	179,081
491,415	613,950	760,773	1,866,138	94,198	(93,861)	337
276,419	345,344	286,167	907,930	52,986	8,843	61,829
337,873	422,123	358,429	1,118,425	64,766	(55,202)	9,564
3,839,293	4,796,630	1,322,666	9,958,589	735,948	(122,504)	613,444
3,225,001	4,029,163	—	7,254,164	618,195	2,824,670	3,442,865
2,856,432	3,568,691	1,454,492	7,879,615	547,545	(102,317)	445,228
6,972,176	8,710,705	3,660,785	19,343,666	1,336,485	(447,649)	888,836
307,146	383,734	147,162	838,042	58,876	5,668	64,544
952,134	1,189,550	292,092	2,433,776	182,513	(45,483)	137,030
644,988	805,817	515,068	1,965,873	123,637	(78,005)	45,632
491,415	613,950	461,924	1,567,289	94,198	(67,816)	26,382
307,146	383,734	163,477	854,357	58,876	(23,583)	35,293
7,156,444	8,940,921	2,866,891	18,964,256	1,371,807	(261,018)	1,110,789
9,214,316	11,511,928	2,652,511	23,378,755	1,766,277	(308,492)	1,457,785
1,719,998	2,148,884	466,959	4,335,841	329,704	(76,012)	253,692
245,723	306,995	169,681	722,399	47,102	8,784	55,886
4,146,439	5,180,364	943,060	10,269,863	794,824	(150,158)	644,666
153,573	191,867	447,092	792,532	29,438	(69,500)	(40,062)
29,823,666	37,260,268	18,773,634	85,857,568	5,716,849	(2,744,697)	2,972,152
2,580,014	3,223,346	1,528,400	7,331,760	494,559	(197,325)	297,234
1,689,303	2,110,535	898,799	4,698,637	323,820	(129,724)	194,096
42,877,308	53,568,866	18,436,401	114,882,575	8,219,080	(2,435,112)	5,783,968
92,150	115,128	49,108	256,386	17,664	(7,072)	10,592
66,680,900	83,307,940	32,919,161	182,908,001	12,781,950	(4,165,694)	8,616,256
11,272,188	14,082,935	5,196,036	30,551,159	2,160,747	(547,010)	1,613,737
30,727	38,389	16,315	85,431	5,890	(2,339)	3,551
153,573	191,867	81,739	427,179	29,438	(11,806)	17,632
—	—	163,427,535	163,427,535	—	(23,425,617)	(23,425,617)
7,586,468	9,478,172	3,758,838	20,823,478	1,454,237	(85,150)	1,369,087
27,735,099	34,650,912	21,727,386	84,113,397	5,316,495	(3,591,454)	1,725,041
399,296	498,862	556,182	1,454,340	76,540	(87,570)	(11,030)
4,914,304	6,139,698	3,969,619	15,023,621	942,015	(638,316)	303,699
307,146	383,734	163,477	854,357	58,876	(23,583)	35,293
3,870,020	4,835,019	2,914,333	11,619,372	741,838	(471,125)	270,713
5,313,600	6,638,559	3,465,656	15,417,815	1,018,555	(434,065)	584,490
706,442	882,595	204,102	1,793,139	135,417	(25,796)	109,621
44,535,851	55,640,972	15,866,118	116,042,941	8,537,003	(1,406,672)	7,130,331
890,711	1,112,811	608,031	2,611,553	170,739	(76,663)	73,076
6,480,730	8,096,715	1,418,926	15,996,371	1,242,280	(214,806)	1,027,474
27,980,822	34,957,907	11,983,122	74,921,851	5,363,597	(1,694,353)	3,669,244
5,743,592	7,175,770	2,270,574	15,189,936	1,100,980	(151,703)	949,277
2,334,290	2,916,351	2,255,291	7,505,932	447,456	(354,015)	93,441
2,549,286	3,184,957	—	5,734,243	488,668	147,250	635,918
30,727	38,389	16,315	85,431	5,890	(2,339)	3,551
—	—	58,600,123	58,600,123	—	(9,702,007)	(9,702,007)
20,056,513	25,057,652	10,696,675	55,810,840	3,844,599	(1,305,344)	2,539,255
552,869	690,728	661,378	1,904,975	105,979	(100,966)	5,013
9,337,162	11,665,405	50,867,087	71,869,654	1,789,825	(243,596)	1,546,229
2,057,872	2,571,007	481,593	5,110,472	394,470	(74,299)	320,171
30,727	38,389	16,315	85,431	5,890	(2,339)	3,551
30,727	38,389	16,315	85,431	5,890	(2,339)	3,551
4,883,577	6,101,308	266,426	11,251,311	936,125	170,386	1,106,511
3,470,724	4,336,158	1,519,263	9,326,145	665,297	(238,885)	426,412
13,053,609	16,308,558	5,979,977	35,342,144	2,502,225	(948,802)	1,553,423
460,719	575,600	825,845	1,862,164	88,314	(123,172)	(34,858)
3,040,733	3,798,947	1,612,676	8,452,356	582,873	(263,585)	319,288
9,582,885	11,972,400	6,489,988	28,045,273	1,836,927	(992,787)	844,140
19,257,920	24,059,929	8,242,230	51,560,079	3,691,519	(961,135)	2,730,384
7,709,314	9,631,649	—	17,340,963	1,477,785	6,552,568	8,030,353
9,122,166	11,396,800	5,525,384	26,044,350	1,748,613	(904,555)	844,058
8,262,183	10,322,378	3,512,644	22,097,205	1,583,764	(169,537)	1,414,227
1,136,434	1,419,806	718,986	3,275,226	217,841	(116,541)	101,300

(Continued)

State of New Jersey
State Health Benefit Local Government Retired Employees Plan

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2018

Deferred outflows of resources

Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
AVON BY THE SEA BORO	0904-00	\$ 6,807,459	—	3,597	301,169	304,766
BELMAR BOROUGH	0905-00	16,489,116	—	8,714	270,137	278,851
BERGENFIELD BOROUGH	0906-00	30,557,739	—	16,149	2,017,272	2,033,421
BERGENFIELD BOROUGH, POLICE	0906-01	9,984,179	—	5,276	1,111,579	1,116,855
BRADLEY BEACH BOROUGH	0908-00	8,168,888	—	4,317	1,081,740	1,086,057
BUTLER BOROUGH	0910-00	20,271,037	—	10,713	332,200	342,913
CALDWELL BOROUGH	0911-00	12,555,854	—	6,635	—	6,635
CARRETET BOROUGH	0912-00	43,567,455	—	23,024	713,733	736,757
CLIFFSIDE PARK BOROUGH	0914-00	35,549,750	—	18,787	203,100	221,887
COLLINGSWOOD BOROUGH	0915-00	23,599,097	—	12,471	765,851	778,322
DEAL BOROUGH	0916-00	9,681,657	—	5,116	348,114	353,230
DUMONT BOROUGH	0917-00	9,984,179	—	5,276	263,489	268,765
ELMWOOD PARK BOROUGH	0918-00	24,355,481	—	12,871	—	12,871
EATONTOWN BOROUGH	0919-00	19,968,358	—	10,553	137,456	148,009
ESSEX FELLS BOROUGH	0921-00	5,899,735	—	3,118	96,676	99,794
FAIR LAWN BOROUGH	0922-00	37,062,519	—	19,586	417,339	436,925
FAIRVIEW BOROUGH	0923-00	18,455,590	—	9,753	302,163	311,916
FREEHOLD BOROUGH	0926-00	14,219,963	—	7,515	232,939	240,454
GARWOOD BOROUGH	0927-00	6,807,459	—	3,597	301,169	304,766
GLASSBORO BOROUGH	0928-00	39,029,149	—	20,625	1,776,775	1,797,400
HASBROUCK HEIGHTS BOROUGH	0931-00	16,337,776	—	8,634	—	8,634
KEANSBURG BOROUGH	0933-00	19,060,791	—	10,073	—	10,073
KENILWORTH BOROUGH	0934-00	13,766,101	—	7,275	—	7,275
LAVALLETTTE BOROUGH	0935-00	10,286,701	—	5,436	—	5,436
LEONIA BOROUGH	0936-00	11,496,948	—	6,076	—	6,076
LODI BOROUGH	0937-00	12,858,377	—	6,795	589,805	596,600
MANVILLE BOROUGH	0941-00	4,386,966	—	2,318	261,384	263,702
MANVILLE BORO DEP OF PUBLIC WO	0941-02	2,723,015	—	1,439	44,757	46,196
MIDDLESEX BOROUGH	0943-00	20,422,220	—	10,792	1,661,599	1,672,391
MONMOUTH BEACH BOROUGH	0944-00	6,504,937	—	3,438	106,623	110,061
MORRIS PLAINS BOROUGH	0945-00	10,740,563	—	5,676	—	5,676
MOUNTAIN LAKES BOROUGH	0946-00	3,479,399	—	1,839	106,864	108,703
NORTH ARLINGTON BOROUGH	0950-00	19,665,836	—	10,393	132,482	142,875
OCEAN GATE BOROUGH	0952-00	1,664,108	—	879	27,252	28,131
ORADELL BOROUGH	0953-00	15,732,731	—	8,314	—	8,314
PALISADES PARK BOROUGH	0954-00	20,876,082	—	11,032	910,866	921,898
PARK RIDGE BOROUGH	0955-00	—	—	—	—	—
POINT PLEASANT BOROUGH	0956-00	14,522,485	—	7,675	—	7,675
POINT PLEASANT BEACH BOROUGH	0957-00	12,555,854	—	6,635	963,978	970,613
POMPTON LAKES BOROUGH	0958-00	17,094,160	—	9,034	1,227,948	1,236,982
RAMSEY BOROUGH	0960-00	14,825,007	—	7,834	53,112	60,946
RIDGEFIELD BOROUGH	0962-00	21,178,604	—	11,192	—	11,192
ROSELLE PARK BOROUGH	0966-00	14,371,145	—	7,595	993,816	1,001,411
RUMSON BOROUGH	0967-00	14,673,825	—	7,755	50,924	58,679
SEA GIRT BOROUGH	0969-00	3,933,104	—	2,079	64,252	66,331
SEASIDE HEIGHTS BOROUGH	0970-00	12,253,332	—	6,475	—	6,475
SEASIDE PARK BOROUGH	0971-00	4,235,784	—	2,238	505,192	507,430
SOMERVILLE BOROUGH	0972-00	5,294,690	—	2,798	—	2,798
SPRING LAKE BOROUGH	0973-00	4,840,828	—	2,558	—	2,558
SPRING LAKE HEIGHTS BOROUGH	0974-00	3,328,060	—	1,759	433,651	435,410
TENAFLY BOROUGH	0975-00	17,548,022	—	9,273	—	9,273
WILDWOOD CREST BOROUGH	0980-00	16,791,638	—	8,874	464,682	473,556
WOODLYNNE BOROUGH	0981-00	2,269,153	—	1,199	226,771	227,970
WOOD-RIDGE BOROUGH	0982-00	9,227,795	—	4,877	719,901	724,778
HILLSDALE BOROUGH	0983-00	12,707,194	—	6,715	587,418	594,133
PALMYRA BOROUGH	0984-00	9,530,317	—	5,036	—	5,036
CLARK TOWNSHIP	0987-00	27,683,541	—	14,630	453,544	468,174
CRANFORD TOWNSHIP	0988-00	33,129,414	—	17,508	1,301,152	1,318,660
EWING TOWNSHIP	0990-00	42,206,026	—	22,304	1,639,319	1,661,623
HAMILTON TOWNSHIP	0992-00	907,724	—	480	—	480
INDEPENDENCE TOWNSHIP	0995-00	1,361,429	—	719	211,853	212,572
LAWRENCE TOWNSHIP	0997-00	22,691,373	—	11,992	182,014	194,006
LIVINGSTON TOWNSHIP	0998-00	453,862	—	240	7,559	7,799
LONG BEACH TOWNSHIP	0999-00	29,952,694	—	15,829	1,059,461	1,075,290
MILLBURN TOWNSHIP	1001-00	44,777,701	—	23,663	543,854	567,517
NEPTUNE TOWNSHIP	1003-00	42,206,026	—	22,304	122,536	144,840
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	151,340	—	80	192,159	192,239
ROCHELLE PARK TOWNSHIP	1009-00	9,076,612	—	4,797	—	4,797
ROCKAWAY TOWNSHIP	1010-00	37,818,903	—	19,986	6,876,151	6,896,137
SPRINGFIELD TOWNSHIP	1012-00	21,178,604	—	11,192	1,105,213	1,116,405
TEANECK TOWNSHIP	1013-00	24,658,004	—	13,031	1,830,287	1,843,318
UNION TOWNSHIP	1014-00	91,219,354	—	48,206	4,338,100	4,386,306
WASHINGTON TOWNSHIP	1015-00	13,009,716	—	6,875	—	6,875
WEEHAWKEN TOWNSHIP	1016-00	41,600,824	—	21,985	3,715,075	3,737,060
GUTTENBERG TOWN HOUSING AUTH	1174-00	2,117,813	—	1,119	224,185	225,304
HACKENSACK CITY HOUSING AUTH	1175-00	3,781,922	—	1,999	251,637	253,636
IRVINGTON TOWN HOUSING AUTH(N)	1176-00	2,117,813	—	1,119	34,612	35,731
MORRISTOWN TOWN HOUSING AUTHOR	1177-00	3,176,720	—	1,679	—	1,679
PASSAIC CITY HOUSING AUTHORITY	1178-00	7,715,026	—	4,077	—	4,077
PHILLIPSBURG TOWN HOUS AUTH	1179-00	3,479,399	—	1,839	57,091	58,930
PLAINFIELD CITY HOUSING AUTH	1180-00	4,992,168	—	2,638	—	2,638
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	1,966,631	—	1,039	411,372	412,411
WOODBRIDGE TOWNSHIP HOUSING AU	1182-00	5,143,351	—	2,718	84,144	86,862
DELANCO TWP SEWERAGE AUTHORITY	1183-00	302,522	—	160	4,973	5,133
EWING LAWRENCE SEWERAGE AUTOR	1185-00	10,891,903	—	5,756	368,006	373,762
LAMBERTVILLE CITY SEWERAGE TOW	1186-00	1,210,246	—	640	19,892	20,532

Deferred inflows of resources			OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense
1,382,157	1,726,801	547,209	3,656,167	264,943	(48,417)	216,526
3,347,879	4,182,680	1,265,727	8,796,286	641,749	(171,723)	470,026
6,204,311	7,751,371	3,685,910	17,641,592	1,189,294	(327,719)	861,575
2,027,144	2,532,618	137,699	4,697,461	388,580	132,885	521,465
1,658,576	2,072,145	456,986	4,187,707	317,930	75,844	393,774
4,115,744	5,142,014	1,158,862	10,416,620	788,940	(145,338)	643,602
2,549,286	3,184,957	1,836,796	7,571,039	488,668	(285,170)	203,498
8,845,747	11,051,456	4,019,391	23,916,594	1,695,627	(565,499)	1,130,128
7,217,867	9,017,660	3,701,409	19,936,936	1,383,581	(584,371)	799,210
4,791,458	5,986,220	2,173,172	12,950,850	918,467	(252,535)	665,932
1,965,722	2,455,879	685,887	5,107,488	376,806	(64,802)	312,004
2,027,144	2,532,618	215,632	4,775,394	388,580	13,424	402,004
4,945,031	6,178,087	3,227,812	14,350,930	947,905	(525,237)	422,668
4,054,289	5,065,236	3,204,777	12,324,302	777,160	(511,341)	265,819
1,197,857	1,496,545	809,230	3,503,632	229,615	(120,438)	109,177
7,525,013	9,401,393	4,020,206	20,946,612	1,442,457	(607,146)	835,311
3,747,143	4,681,502	1,993,706	10,422,351	718,284	(287,764)	430,520
2,887,160	3,607,080	2,395,384	8,889,624	553,435	(363,963)	189,472
1,382,157	1,726,801	719,007	3,827,965	264,943	(76,861)	188,082
7,924,309	9,900,255	1,196,877	19,021,441	1,518,998	50,690	1,569,688
3,317,151	4,144,291	2,081,155	9,542,597	635,859	(341,716)	294,143
3,870,020	4,835,019	818,176	9,523,215	741,838	(128,915)	612,923
2,795,009	3,491,952	986,164	7,273,125	535,771	(159,350)	376,421
2,088,567	2,609,357	289,633	4,987,557	400,354	(47,414)	352,940
2,334,290	2,916,351	3,182,788	8,433,429	447,456	(497,903)	(50,447)
2,610,709	3,261,696	1,356,438	7,228,843	500,442	(141,970)	358,472
890,711	1,112,811	457,639	2,461,161	170,739	(39,160)	131,579
552,869	690,728	294,325	1,537,922	105,979	(42,460)	63,519
4,146,439	5,180,364	545,088	9,871,891	794,824	142,471	937,295
1,320,734	1,650,062	702,691	3,673,487	253,169	(101,407)	151,762
2,180,717	2,724,485	1,808,200	6,713,402	418,018	(284,514)	133,504
706,442	882,595	322,055	1,911,092	135,417	(27,413)	108,004
3,992,866	4,988,497	2,312,667	11,294,030	765,386	(364,337)	401,049
337,873	422,123	351,591	1,111,587	64,766	(54,393)	10,373
3,194,306	3,990,813	994,563	8,179,682	612,311	(161,563)	450,748
4,238,589	5,295,492	831,581	10,365,662	812,488	(10,107)	802,381
—	—	16,153,753	16,153,753	—	(2,674,463)	(2,674,463)
2,948,582	3,683,819	1,571,091	8,203,492	565,209	(256,512)	308,697
2,549,286	3,184,957	1,119,216	6,853,459	488,668	(50,290)	438,378
3,470,724	4,336,158	2,452,324	10,259,206	665,297	(234,032)	431,265
3,010,005	3,760,557	2,133,364	8,903,926	576,983	(345,767)	231,216
4,300,012	5,372,230	1,939,797	11,612,039	824,262	(305,826)	518,436
2,917,855	3,645,429	1,487,286	8,050,570	559,319	(107,049)	452,270
2,979,310	3,722,208	1,429,856	8,131,374	571,099	(229,599)	341,500
798,561	997,683	81,086	1,877,330	153,075	(4,426)	148,649
2,487,863	3,108,218	2,324,697	7,920,778	476,894	(365,821)	111,073
860,015	1,074,462	—	1,934,477	164,855	77,035	241,890
1,075,011	1,343,068	1,034,925	3,453,004	206,067	(168,722)	37,345
982,861	1,227,940	305,857	2,516,658	188,403	(47,822)	140,581
675,715	844,206	498,590	2,018,511	129,527	(21,813)	107,714
3,562,874	4,451,286	2,569,798	10,583,958	682,961	(418,288)	264,673
3,409,301	4,259,419	1,110,243	8,778,963	653,523	(118,733)	534,790
460,719	575,600	400,699	1,437,018	88,314	(34,580)	53,734
1,873,571	2,340,751	1,119,706	5,334,028	359,142	(84,556)	274,586
2,580,014	3,223,346	1,511,921	7,315,281	494,559	(168,047)	326,512
1,934,994	2,417,490	907,619	5,260,103	370,916	(149,410)	221,506
5,620,746	7,022,293	2,646,963	15,290,002	1,077,431	(374,718)	702,713
6,726,453	8,403,710	3,170,026	18,300,189	1,289,383	(342,605)	946,778
8,569,329	10,706,111	4,306,047	23,581,487	1,642,640	(483,325)	1,159,315
184,300	230,256	460,821	875,377	35,328	(71,840)	(36,512)
276,419	345,344	130,684	752,447	52,986	8,035	61,021
4,607,158	5,755,964	2,639,622	13,002,744	883,138	(411,531)	471,607
92,150	115,128	49,108	256,386	17,664	(7,072)	10,592
6,081,465	7,597,893	2,671,273	16,350,631	1,165,746	(293,880)	871,866
9,091,471	11,358,450	3,822,630	24,272,551	1,742,729	(556,716)	1,186,013
8,569,329	10,706,111	2,546,462	21,821,902	1,642,640	(404,438)	1,238,202
30,727	38,389	—	69,116	5,890	26,913	32,803
1,842,876	2,302,401	694,036	4,839,313	353,258	(113,866)	239,392
7,678,586	9,593,260	3,202,656	20,474,502	1,471,895	432,805	1,904,700
4,300,012	5,372,230	3,081,762	12,754,004	824,262	(355,433)	468,829
5,006,454	6,254,826	—	11,261,280	959,679	297,558	1,257,237
18,520,783	23,138,984	10,124,994	51,784,761	3,550,218	(1,068,747)	2,481,471
2,641,436	3,300,085	1,088,720	7,030,241	506,333	(176,015)	330,318
8,446,451	10,552,594	3,373,639	22,372,684	1,619,086	(38,230)	1,580,856
429,992	537,211	212,423	1,179,626	82,424	(3,770)	78,654
767,865	959,334	564,176	2,291,375	147,191	(58,164)	89,027
429,992	537,211	1,947,208	2,914,411	82,424	(317,538)	(235,114)
644,988	805,817	497,240	1,948,045	123,637	(78,813)	44,824
1,566,425	1,957,017	1,599,155	5,122,597	300,265	(238,965)	61,300
706,442	882,595	547,698	2,136,735	135,417	(82,683)	52,734
1,013,588	1,266,329	1,007,105	3,287,022	194,293	(163,989)	30,304
399,296	498,862	7,831	905,989	76,540	56,318	132,858
1,044,284	1,304,678	727,491	3,076,453	200,177	(108,660)	91,517
61,423	76,739	32,794	170,956	11,774	(4,732)	7,042
2,211,445	2,762,874	816,571	5,790,890	423,908	(83,652)	340,256
245,723	306,995	130,684	683,402	47,102	(18,850)	28,252

(Continued)

State of New Jersey
State Health Benefit Local Government Retired Employees Plan

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2018

Deferred outflows of resources

Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00 \$ 4,992,168	—	—	2,638	271,529	274,167
ELIZABETH CITY PARKING AUTH/	1196-00 3,328,060	—	—	1,759	—	1,759
NEW BRUNSWICK CITY PARKING AUT	1198-00 9,379,134	—	—	4,957	—	4,957
PATERSON CITY PARKING AUTH	1200-00 4,992,168	—	—	2,638	—	2,638
ASBURY PARK CITY HOUSING AUTH	1201-00 3,176,720	—	—	1,679	—	1,679
HARRISON TOWN HOUSING AUTH	1203-00 2,723,015	—	—	1,439	44,757	46,196
HOBKOKEN CITY HOUSING AUTH	1204-00 11,496,948	—	—	6,076	—	6,076
JERSEY CITY HOUSING AUTHORITY	1205-00 42,962,410	—	—	22,704	2,979,062	3,001,766
LONG BRANCH CITY HOUSING AUTH	1206-00 7,109,981	—	—	3,757	495,714	499,471
NEWARK CITY HOUSING AUTH	1207-00 91,219,354	—	—	48,206	—	48,206
NEW BRUNSWICK CITY HOUSING AUT	1208-00 4,840,828	—	—	2,558	—	2,558
ORANGE CITY HOUSING AUTHORITY	1209-00 3,933,104	—	—	2,079	633,170	635,249
TRENTON CITY HOUSING AUTH	1210-00 14,825,007	—	—	7,834	—	7,834
BEVERLY SEWERAGE AUTHORITY	1212-00 756,384	—	—	400	12,334	12,734
LINDEN ROSELLE SEWERAGE AUTHOR	1214-00 9,076,612	—	—	4,797	—	4,797
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00 12,858,377	—	—	6,795	968,951	975,746
PASSAIC VALLEY WATER COMM	1218-00 47,954,421	—	—	25,342	50,694,364	50,719,706
MONMOUTH COUNTY REGIONAL HEALT	1221-00 2,117,813	—	—	1,119	355,522	356,641
NORTH JERSEY DIST WATER SUPPLY	1223-00 27,229,679	—	—	14,390	445,984	460,374
OCEAN COUNTY MOSQUITO EXTM COM	1240-00 3,479,399	—	—	1,839	196,748	198,587
ESSEX & UNION JOINT MEETING	1251-00 11,345,765	—	—	5,996	—	5,996
ESSEX & UNION JOINT MEETING	1251-01 14,522,485	—	—	7,675	1,565,121	1,572,796
JERSEY CITY MUNICIPAL UTIL AUT	1260-00 23,901,619	—	—	12,631	3,235,473	3,248,104
LONG BRANCH CITY SEWERAGE AUTH	1261-00 6,807,459	—	—	3,597	301,169	304,766
NORTHWEST BERGEN COUNTY UTIL A	1263-00 9,984,179	—	—	5,276	—	5,276
MOORESTOWN TOWNSHIP FIRE DIST	1264-00 1,361,429	—	—	719	—	719
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00 453,862	—	—	240	7,559	7,799
TOWACO FIRE DISTRICT 2	1266-00 151,340	—	—	80	2,586	2,666
HAMILTON TOWNSHIP FIRE COMM DI	1303-00 605,045	—	—	320	199,519	199,839
HAMILTON TOWNSHIP FIRE COMM DI	1304-00 4,689,489	—	—	2,478	455,930	458,408
MORESTOWN TWP FIRE COMM DIST	1307-00 756,384	—	—	400	12,334	12,734
PENN'S GROVE SEWERAGE AUTHORITY	1309-00 1,058,907	—	—	560	246,533	247,093
EDISON TOWNSHIP HOUSING AUTH	1310-00 1,664,108	—	—	879	27,252	28,131
BEACH HAVEN BOROUGH SEWERAGE A	1316-00 756,384	—	—	400	12,334	12,734
FRANKLIN TOWNSHIP SEW AUTH	1326-00 3,630,582	—	—	1,919	90,712	92,631
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00 9,984,179	—	—	5,276	1,301,152	1,306,428
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00 907,724	—	—	480	394,066	394,546
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00 605,045	—	—	320	116,284	116,604
SOMERSET RARITAN VALLEY SEW AU	1349-00 10,135,519	—	—	5,356	545,246	550,602
RED BANK BOROUGH HOUSING AUTH	1350-00 907,724	—	—	480	14,919	15,399
EAST ORANGE CITY HOUSING AUTH	1351-00 3,025,537	—	—	1,599	327,770	329,369
RAHWAY CITY PARKING AUTHORITY	1352-00 453,862	—	—	240	7,559	7,799
HIGHLAND PARK BOROUGH HOUSING	1355-00 605,045	—	—	320	9,747	10,067
BRIDGETON CITY HOUSING AUTH	1363-00 3,328,060	—	—	1,759	54,504	56,263
DELRAN TOWNSHIP SEWERAGE AUTH	1366-00 1,058,907	—	—	560	—	560
HANOVER TOWNSHIP SEW AUTH	1369-00 4,235,784	—	—	2,238	69,424	71,662
PRINCETON JOINT PUBLIC LIBRARY	1376-00 8,320,228	—	—	4,397	136,262	140,659
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00 6,504,937	—	—	3,438	—	3,438
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00 2,723,015	—	—	1,439	—	1,439
ENGLEWOOD CITY HOUSING AUTH	1382-00 2,420,336	—	—	1,279	229,159	230,438
BOONTON TOWNSHIP HOUSING AUTHORITY	1388-00 453,862	—	—	240	—	240
HAMILTON TOWNSHIP FIRE COMM DI	1396-00 3,479,399	—	—	1,839	1,054,589	1,056,428
DEPTFORD TWP MUA	1398-00 3,781,922	—	—	1,999	—	1,999
CARTERET BOROUGH HOUSING AUTH	1400-00 2,420,336	—	—	1,279	39,586	40,865
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00 3,025,537	—	—	1,599	49,532	51,131
PLEASANTVILLE CITY HOUSING AUT	1414-00 —	—	—	—	597,786	597,786
SALEM CITY HOUSING AUTHORITY	1415-00 756,384	—	—	400	12,334	12,734
MERCER COUNTY PARK COMMISSION	1416-00 30,708,922	—	—	16,229	1,640,513	1,656,742
BERKELEY TOWNSHIP HOUSING AUTH	1425-00 605,045	—	—	320	9,747	10,067
HAMILTON TOWNSHIP FIRE COMM DI	1432-00 302,522	—	—	160	4,973	5,133
GOULCESTER TWP M U A	1439-00 8,925,272	—	—	4,717	335,781	340,498
WEST MILFORD TOWNSHIP MUN UTIL	1443-00 302,522	—	—	160	4,973	5,133
KEANSBURG BORO HOUSING AUTH	1450-00 605,045	—	—	320	389,092	389,412
POMPTON LAKES BOROUGH MUA	1451-00 3,176,720	—	—	1,679	241,492	243,171
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00 8,622,750	—	—	4,557	141,235	145,792
VINELAND CITY HOUSING AUTHORITY	1460-00 5,748,552	—	—	3,038	—	3,038
CAPE MAY CITY HOUSING AUTH	1463-00 756,384	—	—	400	12,334	12,734
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00 3,176,720	—	—	1,679	51,919	53,598
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00 3,328,060	—	—	1,759	54,504	56,263
WOODBRIDGE TOWNSHIP FIRE DIST	1469-00 1,664,108	—	—	879	27,252	28,131
HADDON TOWNSHIP HOUSING AUTH	1470-00 756,384	—	—	400	12,334	12,734
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00 4,538,306	—	—	2,398	74,397	76,795
ATLANTIC COUNTY IMPROVEMENT AU	1479-00 3,025,537	—	—	1,599	444,186	445,785
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00 1,512,769	—	—	799	33,185	33,984
WASHINGTON TOWNSHIP MUN UTIL A	1489-00 5,445,873	—	—	2,878	—	2,878
MIDDLETON TOWNSHIP SEWERAGE A	1494-00 8,017,548	—	—	4,237	—	4,237
ESSEX REGIONAL HEALTH COMMISSI	1500-00 1,210,246	—	—	640	19,892	20,532
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00 2,420,336	—	—	1,279	229,159	230,438
NEW JERSEY HOUSING/MORTGAGE FI	1502-00 59,905,231	—	—	31,658	2,118,921	2,150,579
BRICK TOWNSHIP HOUSING AUTHORI	1503-00 1,361,429	—	—	719	—	719
NEW JERSEY EDUCATIONAL FACILIT	1504-00 3,025,537	—	—	1,599	—	1,599
LINDEN CITY HOUSING AUTHORITY	1505-00 3,630,582	—	—	1,919	59,478	61,397
CLIFFSIDE PARK BOROUGH HOUSING	1513-00 3,781,922	—	—	1,999	251,637	253,636
NEW JERSEY ASSOCIATION OF COUN	1516-00 756,384	—	—	400	618,114	618,514
TWO RIVER WATER RECLAMATION AU	1525-00 7,261,164	—	—	3,837	—	3,837
GLOUCESTER COUNTY UTILITIES AU	1526-00 13,463,578	—	—	7,115	978,898	986,013

Deferred inflows of resources			OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense
1,013,588	1,266,329	523,062	2,802,979	194,293	(48,571)	145,722
675,715	844,206	888,817	2,408,738	129,527	(138,875)	(9,348)
1,904,299	2,379,140	2,576,722	6,860,161	365,032	(406,350)	(41,318)
1,013,588	1,266,329	1,041,195	3,321,112	194,293	(164,798)	29,495
644,988	805,817	497,240	1,948,045	123,637	(78,813)	44,824
552,869	690,728	122,363	1,365,960	105,979	(13,990)	91,989
2,334,290	2,916,351	1,018,287	6,268,928	447,456	(154,049)	293,407
8,722,902	10,897,978	2,726,744	22,347,624	1,672,078	(34,212)	1,637,866
1,443,580	1,803,540	735,485	3,982,605	276,717	(52,341)	224,376
18,520,783	23,138,984	12,962,140	54,621,907	3,550,218	(2,116,459)	1,433,759
962,861	1,227,940	1,165,174	3,375,975	188,403	(190,093)	(1,690)
798,561	997,683	32,141	1,828,385	153,075	83,358	236,433
3,010,005	3,760,557	807,811	7,578,373	576,983	(120,592)	456,391
153,573	191,867	81,739	427,179	29,438	(11,806)	17,632
1,842,876	2,302,401	522,238	4,667,515	353,258	(85,423)	267,835
2,610,709	3,261,696	292,693	6,165,098	500,442	87,248	587,690
9,736,458	12,164,267	—	21,900,725	1,866,365	8,286,022	10,152,387
429,992	537,211	—	967,203	82,424	53,143	135,567
5,528,596	6,907,165	2,254,258	14,690,019	1,059,767	(310,759)	749,008
706,442	882,595	—	1,589,037	135,417	31,118	166,535
2,303,595	2,878,002	1,107,978	6,289,575	441,572	(178,508)	263,064
2,948,582	3,683,819	938,934	7,571,335	565,209	63,752	628,961
4,852,881	6,062,959	1,821,419	12,737,259	930,241	151,588	1,081,829
1,382,157	1,726,801	375,411	3,484,369	264,943	(19,974)	244,969
2,027,144	2,532,618	605,572	5,165,334	388,580	(99,596)	288,984
276,419	345,344	536,695	1,158,458	52,986	(79,749)	(26,763)
92,150	115,128	49,108	256,386	17,664	(7,072)	10,592
30,727	38,389	16,315	85,431	5,890	(2,339)	3,551
122,846	153,478	49,108	325,432	23,548	19,813	43,361
952,134	1,189,550	130,195	2,271,879	182,513	42,301	224,814
153,573	191,867	81,739	427,179	29,438	(11,806)	17,632
214,996	268,606	—	483,602	41,212	40,376	81,588
337,873	422,123	7,831	767,827	64,766	2,520	67,286
153,573	191,867	81,739	427,179	29,438	(11,806)	17,632
737,138	920,945	319,868	1,977,951	141,301	(29,780)	111,521
2,027,144	2,532,618	121,384	4,681,146	388,580	162,137	550,717
184,300	230,256	237,222	651,778	35,328	15,916	51,244
122,846	153,478	—	276,324	23,548	19,004	42,552
2,057,872	2,571,007	1,062,276	5,691,155	394,470	(99,509)	294,961
184,300	230,256	98,054	512,610	35,328	(14,144)	21,184
614,292	767,467	329,615	1,711,374	117,753	8,103	125,856
92,150	115,128	49,108	256,386	17,664	(7,072)	10,592
122,846	153,478	65,260	341,584	23,548	(9,440)	14,108
675,715	844,206	531,383	2,051,304	129,527	(80,343)	49,184
214,996	268,606	474,912	958,514	41,212	(74,234)	(33,022)
860,015	1,074,462	801,235	2,735,712	164,855	(122,932)	41,923
1,689,303	2,110,535	1,070,598	4,870,436	323,820	(158,167)	165,653
1,320,734	1,650,062	630,159	3,600,955	253,169	(102,215)	150,954
552,869	690,728	489,581	1,733,178	105,979	(72,522)	33,457
491,415	613,950	73,255	1,178,620	94,198	19,967	114,165
92,150	115,128	247,473	454,751	17,664	(36,325)	(18,661)
706,442	882,595	—	1,589,037	135,417	148,963	284,380
767,865	959,334	586,644	2,313,843	147,191	(89,033)	58,158
491,415	613,950	261,531	1,366,896	94,198	(37,756)	56,442
614,292	767,467	326,791	1,708,550	117,753	(47,188)	70,585
—	—	3,033,567	3,033,567	—	(325,898)	(325,898)
153,573	191,867	81,739	427,179	29,438	(11,806)	17,632
6,235,006	7,789,720	2,703,903	16,728,629	1,195,178	(217,902)	977,276
122,846	153,478	65,260	341,584	23,548	(9,440)	14,108
61,423	76,739	32,794	170,956	11,774	(4,732)	7,042
1,812,149	2,264,012	947,908	5,024,069	347,368	(109,910)	237,458
61,423	76,739	32,794	170,956	11,774	(4,732)	7,042
122,846	153,478	204,591	480,915	23,548	20,622	44,170
644,988	805,817	154,994	1,605,799	123,637	8,161	131,798
1,750,726	2,187,273	759,631	4,697,630	335,594	(105,986)	229,608
1,167,161	1,458,196	560,917	3,186,274	223,731	(90,437)	133,294
153,573	191,867	81,739	427,179	29,438	(11,806)	17,632
644,988	805,817	343,107	1,793,912	123,637	(49,535)	74,102
675,715	844,206	187,624	1,707,545	129,527	(23,429)	106,098
337,873	422,123	7,831	767,827	64,766	2,520	67,286
153,573	191,867	81,739	427,179	29,438	(11,806)	17,632
921,438	1,151,201	146,672	2,219,311	176,629	(13,864)	162,765
614,292	767,467	—	1,381,759	117,753	67,442	185,195
307,146	383,734	—	690,880	58,876	4,861	63,737
1,105,707	1,381,417	567,386	3,054,510	211,951	(86,540)	125,411
1,627,848	2,033,756	253,413	3,915,017	312,040	(40,469)	271,571
245,723	306,995	130,684	683,402	47,102	(18,850)	28,252
491,415	613,950	417,014	1,522,379	94,198	(36,947)	57,251
12,162,899	15,195,746	7,404,776	34,763,421	2,331,486	(929,188)	1,402,298
276,419	345,344	880,454	1,502,217	52,986	(136,663)	(83,677)
614,292	767,467	483,148	1,864,907	117,753	(76,420)	41,333
737,138	920,945	392,216	2,050,299	141,301	(56,606)	84,695
767,865	959,334	392,216	2,119,415	147,191	(29,693)	117,498
153,573	191,867	—	345,440	29,438	102,022	131,460
1,474,275	1,841,889	1,215,322	4,531,486	282,601	(199,406)	83,195
2,733,587	3,415,213	1,045,310	7,194,110	523,997	(35,964)	488,033

(Continued)

State of New Jersey
State Health Benefit Local Government Retired Employees Plan

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2018

Deferred outflows of resources						
Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
MERCER COUNTY IMPROVEMENT AUTH	1527-00	\$ 4,840,828	—	2,558	—	2,558
SOUTH JERSEY PORT CORPORATION	1530-00	18,909,451	—	9,993	—	9,993
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	3,933,104	—	2,079	360,887	362,966
BUENA BOROUGH MUN UTIL AUTH	1540-00	2,117,813	—	1,119	34,612	35,731
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	6,958,642	—	3,677	303,555	307,232
MIDDLE BROOK REGIONAL HEALTH C	1545-00	605,045	—	320	9,747	10,067
EDGEMARSH BOROUGH HOUSING AUTH	1553-00	605,045	—	320	9,747	10,067
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	1,815,291	—	959	177,291	178,250
WILDWOOD CITY HOUSING AUTH	1560-00	1,058,907	—	560	41,114	41,674
FREEHOLD BOROUGH HOUSING AUTH	1561-00	605,045	—	320	9,747	10,067
WOODBRIDGE TOWNSHIP FIRE DIST	1562-00	8,017,548	—	4,237	131,289	135,526
ATLANTIC COUNTY BOARD OF WELFARE	1565-00	35,096,045	—	18,547	954,231	972,778
ATLANTIC CO BD OF WELFARE WORK	1565-01	5,597,213	—	2,958	—	2,958
ATLANTIC CO BD OF WELFARE YOUT	1565-02	302,522	—	160	4,973	5,133
BERGEN COUNTY BD OF SOC SERV	1566-00	51,736,343	—	27,341	1,605,901	1,633,242
BURLINGTON COUNTY BD OF SOC SE	1567-00	65,048,582	—	34,376	117,364	151,740
Gloucester County Bd of Soc Se	1571-00	40,693,257	—	21,505	2,183,373	2,204,878
MERCER COUNTY BOARD OF SOC SER	1573-00	108,313,515	—	57,240	3,670,119	3,727,359
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	106,952,085	—	56,520	3,268,693	3,325,213
SALEM COUNTY BOARD OF SOC SERV	1579-00	15,732,731	—	8,314	257,803	266,117
SOMERSET COUNTY BOARD OF SOC S	1580-00	34,944,705	—	18,467	3,037,147	3,055,614
UNION COUNTY BOARD OF SOC SERV	1582-00	302,522	—	160	4,973	5,133
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	6,202,257	—	3,278	859,942	863,220
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	4,689,489	—	2,478	76,784	79,262
HUDSON REGIONAL HEALTH COMM	1591-00	4,235,784	—	2,238	69,424	71,662
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	5,143,351	—	2,718	—	2,718
OCEAN COUNTY UTILITIES AUTHORI	1597-00	55,972,127	—	29,579	3,192,108	3,221,687
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	302,522	—	160	4,973	5,133
NEW JERSEY SPORTS & EXPOSITION	1599-00	24,960,526	—	13,191	788,131	801,322
NJ SPORTS & EXPOSITION AUTHORI	1599-01	6,202,257	—	3,278	101,450	104,728
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	6,051,075	—	3,198	288,835	292,033
MONMOUTH COUNTY BAYSIDE OUTFA	1608-00	1,361,429	—	719	22,280	22,999
NEW JERSEY HEALTH CARE FAC FIN	1616-00	3,328,060	—	1,759	244,077	245,836
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	1,815,291	—	959	219,213	220,172
WESTERN MONMOUTH UTILITIES AUT	1621-00	11,496,948	—	6,076	567,526	573,602
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	1,058,907	—	560	74,735	75,295
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	4,689,489	—	2,478	76,784	79,262
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	4,840,828	—	2,558	458,516	461,074
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	2,723,015	—	1,439	—	1,439
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	453,862	—	240	197,132	197,372
CAMDEN COUNTY MUN UTIL AUTH	1631-00	22,086,328	—	11,672	1,878,623	1,890,295
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	3,479,399	—	1,839	57,091	58,930
WEST WINDSOR TOWNSHIP PARKING	1635-00	907,724	—	480	14,919	15,399
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	49,769,713	—	26,301	2,711,113	2,737,414
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	35,852,429	—	18,947	—	18,947
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	4,084,444	—	2,158	—	2,158
CUMBERLAND COUNTY UTILITIES AU	1648-00	7,715,026	—	4,077	505,462	509,539
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	4,538,306	—	2,398	74,397	76,795
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	31,767,985	—	16,788	1,468,445	1,485,233
NEWTON TOWN HOUSING AUTH	1653-00	151,340	—	80	2,586	2,666
LAKewood Twp Mun Util Auth	1655-00	5,597,213	—	2,958	470,850	473,808
OCEAN COUNTY SOIL CONSERVATION	1658-00	2,723,015	—	1,439	423,904	425,343
CUMBERLAND-SALEM CONSERVATION	1659-00	151,340	—	80	2,586	2,666
FREEHOLD SOIL CONSERVATION DIS	1660-00	2,874,198	—	1,519	252,027	253,546
WARREN COUNTY SOIL CONSERVATI	1661-00	605,045	—	320	116,284	116,604
Gloucester Township Fire Comm	1663-00	1,210,246	—	640	232,805	233,445
BURLINGTON COUNTY SOIL CONS DI	1670-00	1,058,907	—	560	206,879	207,439
HUNTERDON COUNTY SOIL CONSERVA	1671-00	907,724	—	480	14,919	15,399
CHESTER BOROUGH/TWP JT FR PUB	1673-00	1,361,429	—	719	22,280	22,999
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	756,384	—	400	12,334	12,734
WASHINGTON TWP BD OF FIRE COMM	1676-00	3,781,922	—	1,999	—	1,999
MERCER COUNTY SOIL CONSERVATIO	1680-00	302,522	—	160	4,973	5,133
GLOUCESTER TWP FIRE COMM DST 4	1682-00	1,210,246	—	640	266,894	267,534
GLOUCESTER COUNTY SOIL CONSERV	1686-00	605,045	—	320	389,092	389,412
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	9,832,996	—	5,196	1,109,191	1,114,387
READINGTON LEBANON SEWERAGE AU	1694-00	907,724	—	480	14,919	15,399
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	605,045	—	320	9,747	10,067
CHERRY HILL TWP FIRE DIST 13	1702-00	11,648,287	—	6,156	1,336,897	1,343,053
BUENA BOROUGH HOUSING AUTHORIT	1709-00	302,522	—	160	4,973	5,133
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	1,210,246	—	640	61,006	61,646
CAMDEN CITY PARKING AUTH	1718-00	4,689,489	—	2,478	—	2,478
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	13,463,578	—	7,115	558,630	565,745
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	—	—	—	—	—
MADISON BORO HOUSING AUTHORITY	1727-00	1,058,907	—	560	—	560
PINELANDS COMMISSION	1728-00	8,471,410	—	4,477	—	4,477
WARREN CO MOSQ EXTERM COMM	1729-00	1,210,246	—	640	19,892	20,532
ATLANTIC CITY MUN UTIL AUTH	1730-00	16,942,821	—	8,954	846,216	855,170
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	2,420,336	—	1,279	229,159	230,438
SOUTH ORANGE VILLAGE PARKING A	1739-00	1,058,907	—	560	17,306	17,866
VOORHEES FIRE DISTRICT	1740-00	5,597,213	—	2,958	849,995	852,953
VOORHEES FIRE DISTRICT PFRS	1740-01	1,210,246	—	640	19,892	20,532
CAMDEN COUNTY SOIL CON DIST	1741-00	453,862	—	240	7,559	7,799
WARREN CO (PEQUEST RIVER) MUN	1743-00	1,210,246	—	640	19,892	20,532
DEPTFORD TWP FIRE DISTRICT	1744-00	4,538,306	—	2,398	271,484	273,882
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	26,321,955	—	13,910	810,211	824,121

Deferred inflows of resources			OPEB Expense		
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion
					Total OPEB expense
982,861	1,227,940	855,505	3,066,306	188,403	(133,988)
3,839,293	4,796,630	3,106,492	11,742,415	735,948	(498,038)
798,561	997,683	—	1,796,244	153,075	53,271
429,992	537,211	228,738	1,195,941	82,424	(33,022)
1,412,853	1,765,151	219,928	3,397,932	270,827	6,103
122,846	153,478	409,020	685,344	23,548	(66,353)
122,846	153,478	65,260	341,584	23,548	(9,440)
368,569	460,472	—	829,041	70,650	28,597
214,996	268,606	172,267	655,869	41,212	(17,320)
122,846	153,478	65,260	341,584	23,548	(9,440)
1,627,848	2,033,756	694,371	4,355,975	312,040	(96,574)
7,125,749	8,902,571	3,415,242	19,443,562	1,365,923	(431,791)
1,136,434	1,419,806	1,784,028	4,340,268	217,841	(288,037)
61,423	76,739	376,390	514,552	11,774	(61,619)
10,504,323	13,123,601	4,320,894	27,948,818	2,013,556	(490,464)
13,207,182	16,500,425	4,531,359	34,238,866	2,531,663	(733,787)
8,262,183	10,322,378	3,578,067	22,162,628	1,583,764	(286,601)
21,991,507	27,475,142	10,163,172	59,629,821	4,215,515	(1,168,622)
21,715,088	27,129,797	7,471,015	56,315,900	4,162,529	(779,123)
3,194,306	3,990,813	2,215,265	9,400,384	612,311	(330,659)
7,095,022	8,864,182	4,421,884	20,381,088	1,360,033	(306,729)
61,423	76,739	32,794	170,956	11,774	(4,732)
1,259,280	1,573,284	604,638	3,437,202	241,389	20,334
952,134	1,189,550	334,786	2,476,470	182,513	(44,674)
860,015	1,074,462	285,677	2,220,154	164,855	(37,575)
1,044,284	1,304,678	333,678	2,682,640	200,177	(52,555)
11,364,338	14,198,063	3,788,532	29,350,933	2,178,411	(180,166)
61,423	76,739	32,794	170,956	11,774	(4,732)
5,067,877	6,331,564	6,616,430	18,015,871	971,453	(985,053)
1,259,280	1,573,284	498,100	3,330,664	241,389	(68,258)
1,228,584	1,534,934	637,431	3,400,949	235,505	(65,082)
276,419	345,344	147,162	768,925	52,986	(21,245)
675,715	844,206	686,866	2,206,787	129,527	(79,535)
368,569	460,472	351,591	1,180,632	70,650	(27,508)
2,334,290	2,916,351	1,037,478	6,288,119	447,456	(92,283)
214,996	268,606	—	483,602	41,212	11,932
952,134	1,189,550	678,545	2,820,229	182,513	(101,588)
982,861	1,227,940	318,471	2,529,272	188,403	11,491
552,869	690,728	455,492	1,699,089	105,979	(71,713)
92,150	115,128	204,591	411,869	17,664	(6,263)
4,484,312	5,602,486	2,598,997	12,685,795	859,590	(167,185)
706,442	882,595	375,900	1,964,937	135,417	(54,239)
184,300	230,256	98,054	512,610	35,328	(14,144)
10,105,027	12,624,739	1,604,428	24,334,194	1,937,016	114,074
7,279,322	9,094,438	5,346,707	21,720,467	1,395,361	(876,018)
829,288	1,036,073	408,412	2,273,773	158,965	(64,488)
1,566,425	1,957,017	628,948	4,152,390	300,265	(33,337)
921,438	1,151,201	490,269	2,562,908	176,629	(70,750)
6,450,034	8,058,365	3,350,308	17,858,707	1,236,396	(349,022)
30,727	38,389	16,315	85,431	5,890	(2,339)
1,136,434	1,419,806	228,249	2,784,489	217,841	28,156
552,869	690,728	89,733	1,333,330	105,979	(44,513)
30,727	38,389	16,315	85,431	5,890	(2,339)
583,565	729,078	—	1,312,643	111,863	40,529
122,846	153,478	—	276,324	23,548	19,004
245,723	306,995	—	552,718	47,102	38,036
214,996	268,606	98,054	581,656	41,212	12,741
184,300	230,256	98,054	512,610	35,328	(14,144)
276,419	345,344	318,960	940,723	52,986	(49,688)
153,573	191,867	81,739	427,179	29,438	(11,806)
767,865	959,334	414,845	2,142,044	147,191	(60,590)
61,423	76,739	32,794	170,956	11,774	(4,732)
245,723	306,995	—	552,718	47,102	38,845
122,846	153,478	376,390	652,714	23,548	(7,821)
1,996,449	2,494,268	1,324,297	5,815,014	382,696	(63,906)
184,300	230,256	269,852	684,408	35,328	(42,587)
122,846	153,478	65,260	341,584	23,548	(9,440)
2,365,018	2,954,741	—	5,319,759	453,346	192,292
61,423	76,739	32,794	170,956	11,774	(4,732)
245,723	306,995	—	552,718	47,102	9,593
952,134	1,189,550	1,665,491	3,807,175	182,513	(248,685)
2,733,587	3,415,213	348,313	6,497,113	523,997	43,705
—	—	4,468,056	4,468,056	—	(739,744)
214,996	268,606	302,951	786,553	41,212	(45,763)
1,719,998	2,148,884	294,998	4,163,880	329,704	(47,542)
245,723	306,995	130,684	683,402	47,102	(18,850)
3,439,997	4,297,768	1,437,687	9,175,452	659,407	(119,510)
491,415	613,950	417,014	1,522,379	94,198	(36,947)
214,996	268,606	629,927	1,113,529	41,212	(101,868)
1,136,434	1,419,806	23,657	2,579,897	217,841	115,130
245,723	306,995	130,684	683,402	47,102	(18,850)
92,150	115,128	49,108	256,386	17,664	(7,072)
245,723	306,995	130,684	683,402	47,102	(18,850)
921,438	1,151,201	—	2,072,639	176,629	43,050
5,344,296	6,676,909	1,608,017	13,629,222	1,024,439	(152,753)

(Continued)

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2018

	Employer number	Net OPEB liability	Differences between expected and actual experience	Deferred outflows of resources			Total deferred outflows of resources
				Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	\$ 907,724	—	—	480	14,919	15,399
CUMBERLAND COUNTY IMPROV AUTH	1770-00	—	—	—	—	—	—
OCEAN TOWNSHIP FIRE DIST #2	1775-00	1,361,429	—	719	47,079	47,079	47,079
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	4,840,828	—	2,558	148,141	150,699	150,699
SAYREVILLE HOUSING AUTHORITY	1781-00	302,522	—	160	4,973	5,133	5,133
BORDENTOWN SEWERAGE AUTHORITY	1787-00	3,176,720	—	1,679	51,919	53,598	53,598
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	1,361,429	—	719	22,280	22,280	22,280
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	10,589,381	—	5,596	363,232	368,828	368,828
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	907,724	—	480	14,919	15,399	15,399
MIDDLESEX COUNTY MUN JOINT INS	1801-00	605,045	—	320	—	—	320
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	2,874,198	—	1,519	3,649,430	3,650,949	3,650,949
WARREN CO POLLUTION CONTROL	1809-00	2,269,153	—	1,199	416,344	417,543	417,543
OCEAN TOWNSHIP FIRE DIST #1	1814-00	1,512,769	—	799	24,865	25,664	25,664
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	907,724	—	480	401,189	401,669	401,669
CAMDEN CO HEALTH SERVICES CTR	1817-00	37,818,903	—	19,986	—	19,986	19,986
HOWELL TOWNSHIP FIRE DIST #3	1818-00	605,045	—	320	288,083	288,403	288,403
GLoucester Township Fire Comm	1834-00	151,340	—	80	2,586	2,666	2,666
CAMDEN CO POLLUTION CONTROL FI	1835-00	4,386,966	—	2,318	71,811	74,129	74,129
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	1,664,108	—	879	191,219	192,098	192,098
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	1,210,246	—	640	19,892	20,532	20,532
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	756,384	—	400	201,906	202,306	202,306
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	1,210,246	—	640	19,892	20,532	20,532
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	1,815,291	—	959	—	959	959
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	605,045	—	320	9,747	10,067	10,067
NORTH HUDSON REGIONAL FIRE & R	1906-00	66,107,489	—	34,935	2,409,945	2,444,880	2,444,880
BAYONNE CITY MUNICIPAL UTILITI	1919-00	1,058,907	—	560	—	560	560
COMPENSATION RATING & INSPEC.	8001-00	22,086,328	—	11,672	172,267	183,939	183,939
DELAWARE RIVER BASIN COMMISSIO	8006-00	9,227,795	—	4,877	—	4,877	4,877
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	35,549,750	—	18,787	—	18,787	18,787
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	1,058,907	—	560	396,452	397,012	397,012
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	1,966,631	—	1,039	221,799	222,838	222,838
WOODBRIDGE TWP FIRE DIST (FORD	8023-00	3,328,060	—	1,759	1,791,239	1,792,998	1,792,998
OLD BRIDGE TWP FIRE DIST 4	8064-00	151,340	—	80	192,159	192,239	192,239
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	3,630,582	—	1,919	—	1,919	1,919
SOUTH JERSEY TRANS AUTHORITY	8073-00	63,989,675	—	33,816	479,403	513,219	513,219
WALL TOWNSHIP FIRE DIST 3	8078-00	1,361,429	—	719	1,728,636	1,729,355	1,729,355
LINDENWOLD TWP FIRE DIST 1	8082-00	302,522	—	160	4,973	5,133	5,133
SECAUCUS HOUSING AUTHORITY	8099-00	1,512,769	—	799	24,865	25,664	25,664
PRINCETON	8140-00	24,204,142	—	12,791	—	12,791	12,791
PRINCETON RETIRED CH48	8140-01	8,320,228	—	4,397	326,034	330,431	330,431
Total Non Special Funding Situation		9,452,773,649	—	4,995,451	1,938,495,012	1,943,490,463	1,943,490,463
Total		\$ 15,666,618,141	—	8,279,239	2,106,728,269	2,115,007,508	2,115,007,508

See accompanying notes to schedule of employer and nonemployer allocations and schedule of OPEB amounts by employer and nonemployer.

Deferred inflows of resources			OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense
184,300	230,256	269,852	684,408	35,328	(42,587)	(7,259)
—	—	8,248,757	8,248,757	—	(1,365,688)	(1,365,688)
276,419	345,344	—	621,763	52,986	7,226	60,212
982,861	1,227,940	110,402	2,321,203	188,403	9,065	197,468
61,423	76,739	32,794	170,956	11,774	(4,732)	7,042
644,988	805,817	171,309	1,622,114	123,637	(21,091)	102,546
276,419	345,344	147,162	768,925	52,986	(21,245)	31,741
2,150,022	2,686,135	1,471,460	6,307,617	412,134	(192,746)	219,388
184,300	230,256	98,054	512,610	35,328	(14,144)	21,184
122,846	153,478	261,565	537,889	23,548	(38,719)	(15,171)
583,565	729,078	—	1,312,643	111,863	511,125	622,988
460,719	575,600	40,625	1,076,944	88,314	51,586	139,900
307,146	383,734	163,477	854,357	58,876	(23,583)	35,293
184,300	230,256	174,654	589,210	35,328	41,961	77,289
7,678,586	9,593,260	6,213,147	23,484,993	1,471,895	(996,102)	475,793
122,846	153,478	—	276,324	23,548	47,447	70,995
30,727	38,389	16,315	85,431	5,890	(2,339)	3,551
890,711	1,112,811	130,195	2,133,717	170,739	(11,497)	159,242
337,873	422,123	—	759,996	64,766	30,964	95,730
245,723	306,995	130,684	683,402	47,102	(18,850)	28,252
153,573	191,867	65,260	410,700	29,438	17,473	46,911
245,723	306,995	130,684	683,402	47,102	(18,850)	28,252
368,569	460,472	372,356	1,201,397	70,650	(57,569)	13,081
122,846	153,478	65,260	341,584	23,548	(9,440)	14,108
13,422,178	16,769,030	7,886,561	38,077,769	2,572,875	(968,195)	1,604,680
214,996	268,606	818,508	1,302,110	41,212	(131,121)	(89,909)
4,484,312	5,602,486	2,917,957	13,004,755	859,590	(458,979)	400,611
1,873,571	2,340,751	879,925	5,094,247	359,142	(144,704)	214,438
7,217,867	9,017,660	5,731,025	21,966,552	1,383,581	(929,844)	453,737
214,996	268,606	253,537	737,139	41,212	13,550	54,762
399,296	498,862	196,108	1,094,266	76,540	(1,404)	75,136
675,715	844,206	—	1,519,921	129,527	290,338	419,865
30,727	38,389	—	69,116	5,890	26,913	32,803
737,138	920,945	366,827	2,024,910	141,301	(57,415)	83,886
12,992,187	16,231,819	2,665,889	31,889,895	2,490,451	(374,229)	2,116,222
276,419	345,344	—	621,763	52,986	242,106	295,092
61,423	76,739	720,149	858,311	11,774	(118,533)	(106,759)
307,146	383,734	163,477	854,357	58,876	(23,583)	35,293
4,914,304	6,139,698	4,519,266	15,573,268	942,015	(724,482)	217,533
1,689,303	2,110,535	195,129	3,994,967	323,820	13,357	337,177
1,919,250,236	2,397,819,855	1,524,154,157	5,841,224,248	367,897,855	53,739,841	421,637,696
3,180,882,321	3,974,042,874	2,106,728,269	9,261,653,464	609,738,022	—	609,738,022

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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of
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(1) General Information about the OPEB Plan

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

The Plan provides medical and prescription drug to retirees and their covered dependents of the participating employers. Under the provisions of Chapter 88, P.L 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

(2) Basis of Presentation

The schedule of employer and nonemployer allocations and the schedule of OPEB amounts by employer and nonemployer (collectively, the Schedules) present amounts that are considered elements of the financial statements of its participating employers or the State as a nonemployer contributing entity. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the participating employers or the State. The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management

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of the Plan to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

(3) Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on separately calculated total OPEB liabilities. For the special funding situation and the nonspecial funding situation, the total OPEB liabilities for the year ended June 30, 2018 were \$6,338,578,586 and \$9,642,524,641, respectively. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2017 through June 30, 2018. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

(4) Special Funding Situation

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net OPEB liability that is associated with the local participating employer.

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(5) Net OPEB Liability

Components of Net OPEB Liability

The components of the collective net OPEB liability of the participating employers in the Plan as of June 30, 2018 is as follows:

	<u>June 30, 2018</u>
Total OPEB liability	\$ 15,981,103,227
Plan fiduciary net position	<u>314,485,086</u>
Net OPEB liability	<u>\$ 15,666,618,141</u>
Plan fiduciary net position as a percentage of the total OPEB liability	1.97%

The total OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.50%
Salary increases*:	
Through 2026	1.65% to 8.98%
Thereafter	2.65% to 9.98%

* Salary increases are based on the defined benefit plan that the member is enrolled in and his or her age.

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Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

Certain actuarial assumptions used in the June 30, 2017 valuation were based on the results of the pension plans' experience studies for which the members are eligible for coverage under this Plan – the Police and Firemen Retirement System (PFRS) and the Public Employees' Retirement System (PERS). The PFRS and PERS experience studies were prepared for the periods July 1, 2010 to June 30, 2013 and July 1, 2011 to June 30, 2014, respectively.

100% of active members are considered to participate in the Plan upon retirement.

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven years. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

Discount Rate

The discount rate for June 30, 2018 was 3.87%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

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Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following presents the collective net OPEB liability of the participating employers as of June 30, 2018, calculated using the discount rate as disclosed above as well as what the collective net OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

	At 1% decrease (2.87%)	At discount rate (3.87%)	At 1% increase (4.87%)
\$	18,381,085,096	15,666,618,141	13,498,373,388

Sensitivity of Net OPEB Liability to Changes in the Healthcare Trend Rate:

The following presents the net OPEB liability as of June 30, 2018, calculated using the healthcare trend rate as disclosed above as well as what the net OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Healthcare cost trend rate	1% increase
	1% decrease	
\$	13,068,471,450	15,666,618,141
		19,029,006,023

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June 30, 2018

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

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
Differences between projected and actual investment earnings on OPEB plan investments	2017	5 years	\$ 3,498,679	—	874,670	2,624,009
	2018	5 years	\$ —	7,069,038	1,413,808	5,655,230
Total			\$ 3,498,679	7,069,038	2,288,478	8,279,239
Deferred Inflows of Resources:						
Differences between expected and actual experience	2018	8.14 years	\$ —	3,626,384,047	445,501,726	3,180,882,321
Change of assumptions	2017	8.04 years	\$ 2,265,978,962	—	321,872,012	1,944,106,950
	2018	8.14 years	\$ —	2,314,240,675	284,304,751	2,029,935,924
Subtotal			\$ 2,265,978,962	2,314,240,675	606,176,763	3,974,042,874
Total			\$ 2,265,978,962	5,940,624,722	1,051,678,489	7,154,925,195

The amounts reported as a deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:

2019	\$ (1,049,390,011)
2020	(1,049,390,011)
2021	(1,049,390,011)
2022	(1,050,264,681)
2023	(1,051,678,489)
Thereafter	<u>(1,896,532,753)</u>
Total	<u>\$ (7,146,645,956)</u>

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflow of resources related to the changes in proportion. These amounts should be recognized (amortized) by each employer over the average remaining service lives of all plan members, which is 8.14 and 8.04 years for the 2018 and 2017 amounts, respectively.

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(7) OPEB Expense

The components of allocable OPEB expense, which exclude OPEB expense related to specific liabilities of individual employers, for the year ending June 30, 2018 are as follows:

Service cost	\$ 896,235,148
Interest on total OPEB liability	764,082,232
Expected investment return	(9,389,460)
Administrative expense	8,200,113
Current period recognition (amortization) of deferred inflows/outflows of resources:	
Differences between expected and actual experience	(445,501,726)
Changes of assumptions	(606,176,763)
Differences between projected and actual investment earnings on OPEB plan investments	<u>2,288,478</u>
Total OPEB expense	<u>\$ 609,738,022</u>

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 Supplemental Schedule of Employer Special Funding Allocations (Unaudited)
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Employer	Employer number	Plan members	Employer proportionate share
CHESTERFIELD TOWNSHIP	0009-00	12	0.042230%
HAMILTON TOWNSHIP	0013-00	74	0.260417%
HANOVER TOWNSHIP	0015-00	31	0.109093%
HILLSBOROUGH TOWNSHIP	0016-00	79	0.278012%
HOLLAND TOWNSHIP	0017-00	9	0.031672%
HOPEWELL TOWNSHIP	0018-00	31	0.109093%
JEFFERSON TOWNSHIP	0019-00	35	0.123170%
MANCHESTER TOWNSHIP	0020-00	80	0.281532%
MONROE TOWNSHIP	0024-00	64	0.225225%
MOORESTOWN TOWNSHIP	0025-00	42	0.147804%
PEMBERTON TOWNSHIP	0028-00	47	0.165400%
RIVERSIDE TOWNSHIP	0033-00	21	0.073902%
COLTS NECK TOWNSHIP	0037-00	27	0.095017%
CAPE MAY CITY	0040-00	40	0.140766%
CEDAR GROVE TOWNSHIP	0041-00	31	0.109093%
FLORENCE TOWNSHIP	0042-00	33	0.116132%
HIGH BRIDGE BOROUGH	0046-00	9	0.031672%
HUNTERDON COUNTY	0047-00	48	0.168919%
MONTGOMERY TOWNSHIP	0049-00	44	0.154842%
MOUNT EPHRAIM BOROUGH	0050-00	13	0.045749%
WEST AMWELL TOWNSHIP	0054-00	8	0.028153%
WESTVILLE BOROUGH	0055-00	15	0.052787%
LYNDHURST TOWNSHIP	0059-00	58	0.204110%
BEDMINSTER TOWNSHIP	0063-00	20	0.070383%
FLEMINGTON BOROUGH	0068-00	22	0.077421%
HAWTHORNE BOROUGH	0071-00	49	0.172438%
NATIONAL PARK BOROUGH	0073-00	2	0.007038%
PENNSAUKEN TOWNSHIP	0075-00	91	0.320242%
SPARTA TOWNSHIP	0078-00	28	0.098536%
TEWKSBURY TOWNSHIP	0079-00	13	0.045749%
WOODSTOWN BOROUGH	0080-00	13	0.045749%
LONGPORT BOROUGH	0082-00	17	0.059825%
PATERSON CITY	0083-00	765	2.692146%
STONE HARBOR BOROUGH	0085-00	12	0.042230%
STONE HARBOR BOROUGH	0085-01	1	0.003519%
LITTLE FERRY BOROUGH	0087-00	1	0.003519%
MIDLAND PARK BOROUGH	0088-00	17	0.059825%
NETCONG BOROUGH	0090-00	12	0.042230%
WEST DEPTFORD TOWNSHIP	0092-00	43	0.151323%
ISLAND HEIGHTS BOROUGH	0093-00	5	0.017596%
LINWOOD CITY	0094-00	25	0.087979%
LUMBERTON TOWNSHIP	0095-00	35	0.123170%
HALEDON BOROUGH	0096-00	27	0.095017%
MAPLE SHADE TOWNSHIP	0099-00	36	0.126689%
WOODBRIDGE TOWNSHIP	0103-00	1	0.003519%
MARLBORO TOWNSHIP	0104-00	98	0.344876%
HOLMDEL TOWNSHIP	0105-00	60	0.211149%
BAY HEAD BOROUGH	0107-00	12	0.042230%
NORTH HALEDON BOROUGH	0108-00	26	0.091498%

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Employer	Employer number	Plan members	Employer proportionate share
ALLENTOWN BOROUGH	0118-00	6	0.021115%
MENDHAM TOWNSHIP	0121-00	25	0.087979%
CLINTON TOWNSHIP	0131-00	32	0.112613%
EGG HARBOR TOWNSHIP	0132-00	118	0.415259%
HOWELL TOWNSHIP	0133-00	137	0.482123%
FRANKLIN BOROUGH	0134-00	24	0.084459%
HADDON HEIGHTS BOROUGH	0143-00	17	0.059825%
CLEMENTON BOROUGH	0166-00	12	0.042230%
STAFFORD TOWNSHIP	0167-00	54	0.190034%
CHERRY HILL TOWNSHIP	0171-00	142	0.499718%
MOUNT OLIVE TOWNSHIP	0172-00	50	0.175957%
FAR HILLS BOROUGH	0174-00	11	0.038711%
EAST RUTHERFORD BOROUGH	0177-00	44	0.154842%
POHATCONG TOWNSHIP	0178-00	17	0.059825%
WINFIELD TOWNSHIP	0182-00	14	0.049268%
PINE BEACH BOROUGH	0183-00	10	0.035191%
PEQUANNOCK TOWNSHIP	0184-00	39	0.137247%
BELVIDERE TOWN	0187-00	9	0.031672%
PROSPECT PARK BOROUGH	0194-00	23	0.080940%
ATLANTIC HIGHLANDS BOROUGH	0200-00	18	0.063345%
VERONA TOWNSHIP	0201-00	30	0.105574%
OGDENSBURG BOROUGH	0204-00	6	0.021115%
SWEDESBORO BOROUGH	0205-00	2	0.007038%
EAST BRUNSWICK TOWNSHIP	0206-00	85	0.299127%
CAMDEN COUNTY	0207-00	926	3.258728%
OCEAN CITY	0208-00	121	0.425816%
WENONAH BOROUGH	0209-00	2	0.007038%
HIGHLAND PARK BOROUGH	0210-00	39	0.137247%
ALPINE BOROUGH	0211-00	21	0.073902%
OAKLYN BOROUGH	0212-00	14	0.049268%
RUTHERFORD BOROUGH	0213-00	46	0.161881%
BERNARDSVILLE BOROUGH	0215-00	28	0.098536%
SADDLE RIVER BOROUGH	0219-00	17	0.059825%
HIGHLANDS BOROUGH	0220-00	14	0.049268%
LAUREL SPRINGS BOROUGH	0221-00	10	0.035191%
SCOTCH PLAINS TOWNSHIP	0245-00	61	0.214668%
LOWER TOWNSHIP	0247-00	51	0.179476%
NORTH BRUNSWICK TOWNSHIP	0248-00	106	0.373029%
SOMERS POINT CITY	0251-00	38	0.133727%
PLEASANTVILLE CITY	0254-00	90	0.316723%
MENDHAM BOROUGH	0255-00	14	0.049268%
CRESSKILL BOROUGH	0256-00	33	0.116132%
KEYPORT BOROUGH	0258-00	32	0.112613%
MOUNT ARLINGTON BOROUGH	0259-00	1	0.003519%
WANAQUE BOROUGH	0260-00	31	0.109093%
TUCKERTON BOROUGH	0262-00	12	0.042230%
DELRAN TOWNSHIP	0276-00	37	0.130208%
BRANCHBURG TOWNSHIP	0279-00	27	0.095017%
HARDYSTON TOWNSHIP	0280-00	27	0.095017%

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EAST WINDSOR TOWNSHIP	0282-00	43	0.151323%
LITTLE FALLS TOWNSHIP	0283-00	39	0.137247%
METUCHEN BOROUGH	0287-00	29	0.102055%
CLIFTON CITY	0302-00	314	1.105011%
UNION BEACH BOROUGH	0314-00	26	0.091498%
MOUNT HOLLY TOWNSHIP	0320-00	47	0.165400%
TOTOWA BOROUGH	0323-00	41	0.144285%
BLOOMINGDALE BOROUGH	0328-00	17	0.059825%
WALL TOWNSHIP	0329-00	80	0.281532%
SOUTH RIVER BOROUGH	0331-00	33	0.116132%
CAMDEN CITY	0336-00	193	0.679195%
LAKE COMO BOROUGH	0337-00	6	0.021115%
OCEAN TOWNSHIP	0339-00	94	0.330800%
BORDENTOWN TWP	0342-00	41	0.144285%
WEST LONG BRANCH BOROUGH	0343-00	22	0.077421%
ESSEX COUNTY	0349-00	1,294	4.553774%
BORDENTOWN CITY	0353-00	17	0.059825%
NEWARK CITY	0356-00	1,730	6.088120%
NEWARK CITY	0356-01	1	0.003519%
TRENTON CITY	0359-00	481	1.692709%
JERSEY CITY (POLICE)	0360-01	1	0.003519%
JERSEY CITY (FIRE)	0360-02	2	0.007038%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	3	0.010557%
MARGATE CITY	0361-00	94	0.330800%
ALLENDALE BOROUGH	0362-00	15	0.052787%
AUDUBON PARK BOROUGH	0365-00	1	0.003519%
BEACHWOOD BOROUGH	0366-00	26	0.091498%
BROOKLAWN BOROUGH	0370-00	11	0.038711%
CHESILHURST BOROUGH	0372-00	9	0.031672%
EAST NEWARK BOROUGH	0376-00	10	0.035191%
EMERSON BOROUGH	0378-00	32	0.112613%
FRANKLIN LAKES BOROUGH	0384-00	24	0.084459%
FRENCHTOWN BOROUGH	0385-00	3	0.010557%
HAMBURG BOROUGH	0388-00	12	0.042230%
HARRINGTON PARK BOROUGH	0390-00	19	0.066864%
HAWORTH BOROUGH	0391-00	23	0.080940%
HIGHTSTOWN BOROUGH	0393-00	23	0.080940%
HOPATCONG BOROUGH	0395-00	43	0.151323%
INTERLAKEN BOROUGH	0396-00	4	0.014077%
JAMESBURG BOROUGH	0398-00	14	0.049268%
KINNELON BOROUGH	0399-00	29	0.102055%
LAKEHURST BOROUGH	0400-00	8	0.028153%
LINDENWOLD BOROUGH	0403-00	52	0.182995%
MAGNOLIA BOROUGH	0405-00	14	0.049268%
MEDFORD LAKES BOROUGH	0406-00	12	0.042230%
MILLTOWN BOROUGH	0408-00	22	0.077421%
MONTVALE BOROUGH	0409-00	36	0.126689%
NEPTUNE CITY BOROUGH	0411-00	20	0.070383%
NORTH CALDWELL TOWNSHIP	0414-00	26	0.091498%

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NORTHLAKE BOROUGH	0415-00	26	0.091498%
NORWOOD BOROUGH	0416-00	29	0.102055%
PARAMUS BOROUGH	0418-00	6	0.021115%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	87	0.306166%
PEMBERTON BOROUGH	0419-00	6	0.021115%
PENNS GROVE BOROUGH	0420-00	15	0.052787%
PINE VALLEY BOROUGH	0421-00	4	0.014077%
RINGWOOD BOROUGH	0422-00	31	0.109093%
RIVERDALE BOROUGH	0423-00	23	0.080940%
ROSELAND BOROUGH	0428-00	26	0.091498%
SHIP BOTTOM BOROUGH	0430-00	14	0.049268%
SOMERDALE BOROUGH	0432-00	15	0.052787%
SOUTH PLAINFIELD BOROUGH	0433-00	54	0.190034%
STANHOPE BOROUGH	0435-00	12	0.042230%
WALDWICK BOROUGH	0441-00	33	0.116132%
WATCHUNG BOROUGH	0443-00	1	0.003519%
WEST PATERSON BOROUGH	0445-00	29	0.102055%
WEST WILDWOOD BOROUGH	0446-00	7	0.024634%
DEMAREST BOROUGH	0449-00	25	0.087979%
ENGLISHTOWN BOROUGH	0450-00	9	0.031672%
HARVEY CEDARS BOROUGH	0451-00	15	0.052787%
UPPER SADDLE RIVER BOROUGH	0452-00	32	0.112613%
BERNARDS TOWNSHIP	0457-00	50	0.175957%
BOONTON TOWNSHIP	0459-00	18	0.063345%
BRICK TOWNSHIP	0460-00	138	0.485642%
BURLINGTON TOWNSHIP	0462-00	53	0.186515%
CINNAMINSON TOWNSHIP	0464-00	37	0.130208%
CRANBURY TOWNSHIP	0466-00	1	0.003519%
DELANCO TOWNSHIP	0468-00	20	0.070383%
DEPTFORD TOWNSHIP	0470-00	67	0.235783%
TOMS RIVER TOWNSHIP	0471-00	163	0.573620%
EASTAMPTON TOWNSHIP	0474-00	24	0.084459%
EAST GREENWICH TOWNSHIP	0475-00	17	0.059825%
EAST HANOVER TOWNSHIP	0476-00	35	0.123170%
EDGEWATER PARK TOWNSHIP	0477-00	18	0.063345%
EVESHAM TOWNSHIP	0480-00	147	0.517314%
FRANKLIN TOWNSHIP	0482-00	35	0.123170%
FRANKLIN TOWNSHIP	0483-00	6	0.021115%
GALLOWAY TOWNSHIP	0486-00	76	0.267455%
GREENWICH TOWNSHIP	0491-00	15	0.052787%
HARRISON TOWNSHIP	0494-00	20	0.070383%
HOPEWELL TOWNSHIP	0496-00	1	0.003519%
JACKSON TOWNSHIP	0497-00	135	0.475084%
LEBANON TOWNSHIP	0501-00	12	0.042230%
LITTLE EGG HARBOR TOWNSHIP	0503-00	45	0.158361%
LOPATCONG TOWNSHIP	0505-00	19	0.066864%
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	11	0.038711%
OLD BRIDGE TOWNSHIP	0508-00	95	0.334319%
MANSFIELD TOWNSHIP	0512-00	15	0.052787%

State of New Jersey
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Employer	Employer number	Plan members	Employer proportionate share
MANSFIELD TOWNSHIP	0513-00	16	0.056306%
MONTVILLE TOWNSHIP	0521-00	52	0.182995%
MOUNT LAUREL TOWNSHIP	0522-00	95	0.334319%
NORTH HANOVER TOWNSHIP	0525-00	14	0.049268%
OCEAN TOWNSHIP	0526-00	20	0.070383%
PLAINSBORO TOWNSHIP	0532-00	40	0.140766%
PLUMSTED TOWNSHIP	0533-00	13	0.045749%
HAZLET TOWNSHIP	0537-00	45	0.158361%
SOUTH BRUNSWICK TOWNSHIP	0544-00	79	0.278012%
SOUTH HARRISON TOWNSHIP	0545-00	4	0.014077%
BARNEGAT TOWNSHIP	0549-00	60	0.211149%
WARREN TOWNSHIP	0555-00	48	0.168919%
WASHINGTON TOWNSHIP	0557-00	1	0.003519%
WASHINGTON TOWNSHIP	0558-00	36	0.126689%
WATERFORD TOWNSHIP	0559-00	24	0.084459%
WESTAMPTON TOWNSHIP	0560-00	45	0.158361%
WILLINGBORO TOWNSHIP	0563-00	125	0.439893%
WOOLWICH TOWNSHIP	0566-00	25	0.087979%
WASHINGTON TOWNSHIP	0567-00	35	0.123170%
ATLANTIC COUNTY	0835-00	460	1.618807%
BERGEN COUNTY	0836-00	1	0.003519%
BURLINGTON COUNTY	0837-00	253	0.890343%
CAPE MAY COUNTY	0838-00	162	0.570101%
CUMBERLAND COUNTY	0839-00	238	0.837556%
GLOUCESTER COUNTY	0840-00	154	0.541948%
MIDDLESEX COUNTY	0841-00	422	1.485080%
MONMOUTH COUNTY	0842-00	512	1.801803%
MORRIS COUNTY	0843-00	261	0.918497%
OCEAN COUNTY	0844-00	405	1.425254%
SALEM COUNTY	0845-00	175	0.615850%
SOMERSET COUNTY	0846-00	200	0.703829%
SUSSEX COUNTY	0847-00	110	0.387106%
UNION COUNTY	0848-00	583	2.051662%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	92	0.323761%
ABSECON CITY	0850-00	45	0.158361%
ASBURY PARK CITY	0851-00	137	0.482123%
ATLANTIC CITY	0852-00	623	2.192428%
BAYONNE CITY	0853-00	345	1.214106%
BEVERLY CITY	0854-00	9	0.031672%
BRIDGETON CITY	0855-00	131	0.461008%
BRIGANTINE CITY	0856-00	112	0.394144%
EAST ORANGE CITY	0858-00	451	1.587135%
EGG HARBOR CITY	0859-00	15	0.052787%
ELIZABETH CITY	0860-00	525	1.847552%
ENGLEWOOD CITY	0861-00	179	0.629927%
GARFIELD CITY	0862-00	63	0.221706%
GLOUCESTER CITY	0863-00	51	0.179476%
LONG BRANCH CITY	0867-00	171	0.601774%
MILLVILLE CITY	0868-00	102	0.358953%

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Employer	Employer number	Plan members	Employer proportionate share
NEW BRUNSWICK CITY	0869-00	247	0.869229%
NORTHFIELD CITY	0870-00	25	0.087979%
NORTH WILDWOOD CITY	0871-00	56	0.197072%
ORANGE CITY	0872-00	180	0.633446%
PASSAIC CITY	0873-00	254	0.893863%
PERTH AMBOY CITY	0874-00	1	0.003519%
PLAINFIELD CITY	0875-00	215	0.756616%
RAHWAY CITY	0876-00	124	0.436374%
SALEM CITY	0877-00	15	0.052787%
SUMMIT CITY	0878-00	137	0.482123%
UNION CITY	0879-00	164	0.577140%
VENTNOR CITY	0880-00	128	0.450450%
VINELAND CITY	0881-00	254	0.893863%
WILDWOOD CITY	0882-00	85	0.299127%
WOODBURY CITY	0883-00	31	0.109093%
RIDGEFIELD PARK VILLAGE	0884-00	32	0.112613%
SOUTH ORANGE VILLAGE	0886-00	128	0.450450%
BLOOMFIELD TOWNSHIP	0887-00	196	0.689752%
DOVER TOWN	0889-00	45	0.158361%
HACKETTSTOWN TOWN	0890-00	29	0.102055%
IRVINGTON TOWN	0892-00	279	0.981841%
MONTCLAIR TOWNSHIP	0894-00	92	0.323761%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	214	0.753097%
MORRISTOWN TOWN	0895-00	86	0.302646%
NUTLEY TOWN	0896-00	107	0.376548%
PHILLIPSBURG TOWN	0897-00	48	0.168919%
SECAUCUS TOWN	0898-00	66	0.232264%
WESTFIELD TOWN	0899-00	124	0.436374%
WEST NEW YORK TOWN	0900-00	109	0.383587%
WEST ORANGE TOWNSHIP	0901-00	182	0.640484%
BELLEVILLE TOWNSHIP	0902-00	171	0.601774%
BELMAR BOROUGH	0905-00	25	0.087979%
BOGOTA BOROUGH	0907-00	28	0.098536%
BRADLEY BEACH BOROUGH	0908-00	18	0.063345%
BRIELLE BOROUGH	0909-00	22	0.077421%
CHATHAM BOROUGH	0913-00	31	0.109093%
CLIFFSIDE PARK BOROUGH	0914-00	1	0.003519%
COLLINGSWOOD BOROUGH	0915-00	1	0.003519%
DUMONT BOROUGH	0917-00	46	0.161881%
EATONTOWN BOROUGH	0919-00	36	0.126689%
EDGEWATER BOROUGH	0920-00	29	0.102055%
FAIR LAWN BOROUGH	0922-00	66	0.232264%
FAIRVIEW BOROUGH	0923-00	1	0.003519%
FLORHAM PARK BOROUGH	0924-00	32	0.112613%
FORT LEE BOROUGH	0925-00	95	0.334319%
FREEHOLD BOROUGH	0926-00	29	0.102055%
GARWOOD BOROUGH	0927-00	16	0.056306%
GLEN RIDGE BOROUGH	0929-00	43	0.151323%
HASBROUCK HEIGHTS BOROUGH	0931-00	30	0.105574%

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HO HO KUS BOROUGH	0932-00	27	0.095017%
KENILWORTH BOROUGH	0934-00	25	0.087979%
LODI BOROUGH	0937-00	56	0.197072%
MADISON BOROUGH	0938-00	58	0.204110%
MANASQUAN BOROUGH	0939-00	27	0.095017%
MANTOLOKING BOROUGH	0940-00	15	0.052787%
MANVILLE BOROUGH	0941-00	33	0.116132%
MERCHANTVILLE BOROUGH	0942-00	17	0.059825%
MOUNTAIN LAKES BOROUGH	0946-00	26	0.091498%
MOUNTAININSIDE BOROUGH	0947-00	36	0.126689%
NEW MILFORD BOROUGH	0948-00	43	0.151323%
NEW PROVIDENCE BOROUGH	0949-00	42	0.147804%
NORTH PLAINFIELD BOROUGH	0951-00	116	0.408221%
OCEAN GATE BOROUGH	0952-00	10	0.035191%
PARK RIDGE BOROUGH	0955-00	20	0.070383%
POINT PLEASANT BOROUGH	0956-00	42	0.147804%
POINT PLEASANT BEACH BOROUGH	0957-00	23	0.080940%
RAMSEY BOROUGH	0960-00	42	0.147804%
RIVER EDGE BOROUGH	0963-00	38	0.133727%
ROCKAWAY BOROUGH	0964-00	22	0.077421%
ROSELLE PARK BOROUGH	0966-00	37	0.130208%
SAYREVILLE BOROUGH	0968-00	84	0.295608%
SEA GIRT BOROUGH	0969-00	15	0.052787%
SEASIDE HEIGHTS BOROUGH	0970-00	23	0.080940%
SEASIDE PARK BOROUGH	0971-00	23	0.080940%
SOMERVILLE BOROUGH	0972-00	62	0.218187%
SPRING LAKE BOROUGH	0973-00	24	0.084459%
SPRING LAKE HEIGHTS BOROUGH	0974-00	22	0.077421%
TENAFLY BOROUGH	0975-00	37	0.130208%
WASHINGTON BOROUGH	0976-00	4	0.014077%
WEST CALDWELL BOROUGH	0977-00	23	0.080940%
WESTWOOD BOROUGH	0978-00	42	0.147804%
WHARTON BOROUGH	0979-00	33	0.116132%
WILDWOOD CREST BOROUGH	0980-00	21	0.073902%
WOOD-RIDGE BOROUGH	0982-00	21	0.073902%
CRANFORD TOWNSHIP	0988-00	76	0.267455%
DENVILLE TOWNSHIP	0989-00	64	0.225225%
EWING TOWNSHIP	0990-00	100	0.351914%
HADDON TOWNSHIP	0991-00	28	0.098536%
HARDING TOWNSHIP	0993-00	10	0.035191%
HILLSIDE TOWNSHIP	0994-00	96	0.337838%
INDEPENDENCE TOWNSHIP	0995-00	17	0.059825%
LAKWOOD TOWNSHIP	0996-00	133	0.468046%
LAWRENCE TOWNSHIP	0997-00	80	0.281532%
LIVINGSTON TOWNSHIP	0998-00	104	0.365991%
MAPLEWOOD TOWNSHIP	1000-00	175	0.615850%
MILLBURN TOWNSHIP	1001-00	100	0.351914%
MORRIS TOWNSHIP	1002-00	110	0.387106%
NEPTUNE TOWNSHIP	1003-00	74	0.260417%

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NORTH BERGEN TWP	1004-00	113	0.397663%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	100	0.351914%
LONG HILL TOWNSHIP	1006-00	31	0.109093%
EDISON TOWNSHIP	1008-00	301	1.059262%
ROCKAWAY TOWNSHIP	1010-00	48	0.168919%
SOUTH HACKENSACK TOWNSHIP	1011-00	22	0.077421%
SPRINGFIELD TOWNSHIP	1012-00	67	0.235783%
TEANECK TOWNSHIP	1013-00	318	1.119089%
UNION TOWNSHIP	1014-00	234	0.823480%
WASHINGTON TOWNSHIP	1015-00	38	0.133727%
WEEHAWKEN TOWNSHIP	1016-00	53	0.186515%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	16	0.056306%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	20	0.070383%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	11	0.038711%
CHERRY HILL TWP FIRE DIST 13	1702-00	100	0.351914%
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	5	0.017596%
NJ TRANSIT CORPORATION	1733-00	292	1.027590%
HANOVER TWP FIRE DIST 2	1734-00	3	0.010557%
JACKSON TWP BD OF FIRE DIST 2	1756-00	7	0.024634%
HANOVER TWP FIRE COMM #3	1757-00	6	0.021115%
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	50	0.175957%
CINNAMINSON TWP FIRE DIST #1	1779-00	19	0.066864%
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	12	0.042230%
MONROE TWP FIRE DISTRICT 2	1804-00	17	0.059825%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	8	0.028153%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	2	0.007038%
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	23	0.080940%
MONROE TWP FIRE DISTRICT #3	1838-00	29	0.102055%
PRINCETON	8140-00	59	0.207630%
PENSIONERS GROUP	9975-00	6	0.021115%
Total		28,416	100.000000%

See accompanying independent auditors' report and notes to supplemental schedules.

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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
CHESTERFIELD TOWNSHIP	0009-00	\$ 2,624,107	\$ 79,435
HAMILTON TOWNSHIP	0013-00	16,181,907	489,845
HANOVER TOWNSHIP	0015-00	6,778,869	205,204
HILLSBOROUGH TOWNSHIP	0016-00	17,275,233	522,941
HOLLAND TOWNSHIP	0017-00	1,968,049	59,575
HOPEWELL TOWNSHIP	0018-00	6,778,869	205,204
JEFFERSON TOWNSHIP	0019-00	7,653,592	231,683
MANCHESTER TOWNSHIP	0020-00	17,493,961	529,563
MONROE TOWNSHIP	0024-00	13,995,131	423,649
MOORESTOWN TOWNSHIP	0025-00	9,184,311	278,020
PEMBERTON TOWNSHIP	0028-00	10,277,699	311,118
RIVERSIDE TOWNSHIP	0033-00	4,592,155	139,010
COLTS NECK TOWNSHIP	0037-00	5,904,209	178,727
CAPE MAY CITY	0040-00	8,746,980	264,781
CEDAR GROVE TOWNSHIP	0041-00	6,778,869	205,204
FLORENCE TOWNSHIP	0042-00	7,216,262	218,445
HIGH BRIDGE BOROUGH	0046-00	1,968,049	59,575
HUNTERDON COUNTY	0047-00	10,496,364	317,737
MONTGOMERY TOWNSHIP	0049-00	9,621,641	291,258
MOUNT EPHRAIM BOROUGH	0050-00	2,842,772	86,054
WEST AMWELL TOWNSHIP	0054-00	1,749,384	52,956
WESTVILLE BOROUGH	0055-00	3,280,102	99,293
LYNDHURST TOWNSHIP	0059-00	12,683,078	383,932
BEDMINSTER TOWNSHIP	0063-00	4,373,490	132,391
FLEMINGTON BOROUGH	0068-00	4,810,821	145,629
HAWTHORNE BOROUGH	0071-00	10,715,029	324,356
NATIONAL PARK BOROUGH	0073-00	437,330	13,239
PENNSAUKEN TOWNSHIP	0075-00	19,899,340	602,376
SPARTA TOWNSHIP	0078-00	6,122,874	185,347
TEWKSBURY TOWNSHIP	0079-00	2,842,772	86,054
WOODSTOWN BOROUGH	0080-00	2,842,772	86,054
LONGPORT BOROUGH	0082-00	3,717,432	112,531
PATERSON CITY	0083-00	167,285,766	5,063,935
STONE HARBOR BOROUGH	0085-00	2,624,107	79,435
STONE HARBOR BOROUGH	0085-01	218,665	6,619
LITTLE FERRY BOROUGH	0087-00	218,665	6,619
MIDLAND PARK BOROUGH	0088-00	3,717,432	112,531

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NETCONG BOROUGH	0090-00	\$ 2,624,107	\$ 79,435
WEST DEPTFORD TOWNSHIP	0092-00	9,402,976	284,639
ISLAND HEIGHTS BOROUGH	0093-00	1,093,388	33,098
LINWOOD CITY	0094-00	5,466,878	165,489
LUMBERTON TOWNSHIP	0095-00	7,653,592	231,683
HALEDON BOROUGH	0096-00	5,904,209	178,727
MAPLE SHADE TOWNSHIP	0099-00	7,872,257	238,302
WOODBRIDGE TOWNSHIP	0103-00	218,665	6,619
MARLBORO TOWNSHIP	0104-00	21,430,058	648,713
HOLMDEL TOWNSHIP	0105-00	13,120,471	397,172
BAY HEAD BOROUGH	0107-00	2,624,107	79,435
NORTH HALEDON BOROUGH	0108-00	5,685,543	172,108
ALLENTOWN BOROUGH	0118-00	1,312,053	39,717
MENDHAM TOWNSHIP	0121-00	5,466,878	165,489
CLINTON TOWNSHIP	0131-00	6,997,597	211,825
EGG HARBOR TOWNSHIP	0132-00	25,803,548	781,104
HOWELL TOWNSHIP	0133-00	29,958,373	906,875
FRANKLIN BOROUGH	0134-00	5,248,151	158,868
HADDON HEIGHTS BOROUGH	0143-00	3,717,432	112,531
CLEMENTON BOROUGH	0166-00	2,624,107	79,435
STAFFORD TOWNSHIP	0167-00	11,808,417	357,455
CHERRY HILL TOWNSHIP	0171-00	31,051,699	939,971
MOUNT OLIVE TOWNSHIP	0172-00	10,933,694	330,976
FAR HILLS BOROUGH	0174-00	2,405,441	72,816
EAST RUTHERFORD BOROUGH	0177-00	9,621,641	291,258
POHATCONG TOWNSHIP	0178-00	3,717,432	112,531
WINFIELD TOWNSHIP	0182-00	3,061,437	92,673
PINE BEACH BOROUGH	0183-00	2,186,714	66,194
PEQUANNOCK TOWNSHIP	0184-00	8,528,315	258,162
BELVIDERE TOWN	0187-00	1,968,049	59,575
PROSPECT PARK BOROUGH	0194-00	5,029,486	152,248
ATLANTIC HIGHLANDS BOROUGH	0200-00	3,936,160	119,152
VERONA TOWNSHIP	0201-00	6,560,204	198,585
OGDENSBURG BOROUGH	0204-00	1,312,053	39,717
SWEDESBORO BOROUGH	0205-00	437,330	13,239
EAST BRUNSWICK TOWNSHIP	0206-00	18,587,287	562,659
CAMDEN COUNTY	0207-00	202,492,290	6,129,678

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OCEAN CITY	0208-00	\$ 26,459,544	\$ 800,961
WENONAH BOROUGH	0209-00	437,330	13,239
HIGHLAND PARK BOROUGH	0210-00	8,528,315	258,162
ALPINE BOROUGH	0211-00	4,592,155	139,010
OAKLYN BOROUGH	0212-00	3,061,437	92,673
RUTHERFORD BOROUGH	0213-00	10,059,034	304,499
BERNARDSVILLE BOROUGH	0215-00	6,122,874	185,347
SADDLE RIVER BOROUGH	0219-00	3,717,432	112,531
HIGHLANDS BOROUGH	0220-00	3,061,437	92,673
LAUREL SPRINGS BOROUGH	0221-00	2,186,714	66,194
SCOTCH PLAINS TOWNSHIP	0245-00	13,339,136	403,791
LOWER TOWNSHIP	0247-00	11,152,360	337,595
NORTH BRUNSWICK TOWNSHIP	0248-00	23,179,442	701,669
SOMERS POINT CITY	0251-00	8,309,588	251,541
PLEASANTVILLE CITY	0254-00	19,680,675	595,757
MENDHAM BOROUGH	0255-00	3,061,437	92,673
CRESSKILL BOROUGH	0256-00	7,216,262	218,445
KEYPORT BOROUGH	0258-00	6,997,597	211,825
MOUNT ARLINGTON BOROUGH	0259-00	218,665	6,619
WANAQUE BOROUGH	0260-00	6,778,869	205,204
TUCKERTON BOROUGH	0262-00	2,624,107	79,435
DELRAN TOWNSHIP	0276-00	8,090,923	244,922
BRANCHBURG TOWNSHIP	0279-00	5,904,209	178,727
HARDYSTON TOWNSHIP	0280-00	5,904,209	178,727
EAST WINDSOR TOWNSHIP	0282-00	9,402,976	284,639
LITTLE FALLS TOWNSHIP	0283-00	8,528,315	258,162
METUCHEN BOROUGH	0287-00	6,341,539	191,966
CLIFTON CITY	0302-00	68,663,665	2,078,529
UNION BEACH BOROUGH	0314-00	5,685,543	172,108
MOUNT HOLLY TOWNSHIP	0320-00	10,277,699	311,118
TOTOWA BOROUGH	0323-00	8,965,646	271,401
BLOOMINGDALE BOROUGH	0328-00	3,717,432	112,531
WALL TOWNSHIP	0329-00	17,493,961	529,563
SOUTH RIVER BOROUGH	0331-00	7,216,262	218,445
CAMDEN CITY	0336-00	42,204,121	1,277,568
LAKE COMO BOROUGH	0337-00	1,312,053	39,717
OCEAN TOWNSHIP	0339-00	20,555,398	622,236

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BORDENTOWN TWP	0342-00	\$ 8,965,646	\$ 271,401
WEST LONG BRANCH BOROUGH	0343-00	4,810,821	145,629
ESSEX COUNTY	0349-00	282,964,435	8,565,664
BORDENTOWN CITY	0353-00	3,717,432	112,531
NEWARK CITY	0356-00	378,306,309	11,451,774
NEWARK CITY	0356-01	218,665	6,619
TRENTON CITY	0359-00	105,182,305	3,183,991
JERSEY CITY (POLICE)	0360-01	218,665	6,619
JERSEY CITY (FIRE)	0360-02	437,330	13,239
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	655,996	19,858
MARGATE CITY	0361-00	20,555,398	622,236
ALLENDALE BOROUGH	0362-00	3,280,102	99,293
AUDUBON PARK BOROUGH	0365-00	218,665	6,619
BEACHWOOD BOROUGH	0366-00	5,685,543	172,108
BROOKLAWN BOROUGH	0370-00	2,405,441	72,816
CHESILHURST BOROUGH	0372-00	1,968,049	59,575
EAST NEWARK BOROUGH	0376-00	2,186,714	66,194
EMERSON BOROUGH	0378-00	6,997,597	211,825
FRANKLIN LAKES BOROUGH	0384-00	5,248,151	158,868
FRENCHTOWN BOROUGH	0385-00	655,996	19,858
HAMBURG BOROUGH	0388-00	2,624,107	79,435
HARRINGTON PARK BOROUGH	0390-00	4,154,825	125,771
HAWORTH BOROUGH	0391-00	5,029,486	152,248
HIGHTSTOWN BOROUGH	0393-00	5,029,486	152,248
HOPATCONG BOROUGH	0395-00	9,402,976	284,639
INTERLAKEN BOROUGH	0396-00	874,723	26,479
JAMESBURG BOROUGH	0398-00	3,061,437	92,673
KINNELON BOROUGH	0399-00	6,341,539	191,966
LAKEHURST BOROUGH	0400-00	1,749,384	52,956
LINDENWOLD BOROUGH	0403-00	11,371,025	344,214
MAGNOLIA BOROUGH	0405-00	3,061,437	92,673
MEDFORD LAKES BOROUGH	0406-00	2,624,107	79,435
MILLTOWN BOROUGH	0408-00	4,810,821	145,629
MONTVALE BOROUGH	0409-00	7,872,257	238,302
NEPTUNE CITY BOROUGH	0411-00	4,373,490	132,391
NORTH CALDWELL TOWNSHIP	0414-00	5,685,543	172,108
NORTHVALE BOROUGH	0415-00	5,685,543	172,108

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
NORWOOD BOROUGH	0416-00	\$ 6,341,539	\$ 191,966
PARAMUS BOROUGH	0418-00	1,312,053	39,717
PARAMUS BOROUGH POLICE DEPARTM	0418-01	19,024,679	575,899
PEMBERTON BOROUGH	0419-00	1,312,053	39,717
PENNS GROVE BOROUGH	0420-00	3,280,102	99,293
PINE VALLEY BOROUGH	0421-00	874,723	26,479
RINGWOOD BOROUGH	0422-00	6,778,869	205,204
RIVERDALE BOROUGH	0423-00	5,029,486	152,248
ROSELAND BOROUGH	0428-00	5,685,543	172,108
SHIP BOTTOM BOROUGH	0430-00	3,061,437	92,673
SOMERDALE BOROUGH	0432-00	3,280,102	99,293
SOUTH PLAINFIELD BOROUGH	0433-00	11,808,417	357,455
STANHOPE BOROUGH	0435-00	2,624,107	79,435
WALDWICK BOROUGH	0441-00	7,216,262	218,445
WATCHUNG BOROUGH	0443-00	218,665	6,619
WEST PATERSON BOROUGH	0445-00	6,341,539	191,966
WEST WILDWOOD BOROUGH	0446-00	1,530,718	46,337
DEMAREST BOROUGH	0449-00	5,466,878	165,489
ENGLISHTOWN BOROUGH	0450-00	1,968,049	59,575
HARVEY CEDARS BOROUGH	0451-00	3,280,102	99,293
UPPER SADDLE RIVER BOROUGH	0452-00	6,997,597	211,825
BERNARDS TOWNSHIP	0457-00	10,933,694	330,976
BOONTON TOWNSHIP	0459-00	3,936,160	119,152
BRICK TOWNSHIP	0460-00	30,177,039	913,494
BURLINGTON TOWNSHIP	0462-00	11,589,752	350,835
CINNAMINSON TOWNSHIP	0464-00	8,090,923	244,922
CRANBURY TOWNSHIP	0466-00	218,665	6,619
DELANCO TOWNSHIP	0468-00	4,373,490	132,391
DEPTFORD TOWNSHIP	0470-00	14,651,189	443,509
TOMS RIVER TOWNSHIP	0471-00	35,643,855	1,078,981
EASTAMPTON TOWNSHIP	0474-00	5,248,151	158,868
EAST GREENWICH TOWNSHIP	0475-00	3,717,432	112,531
EAST HANOVER TOWNSHIP	0476-00	7,653,592	231,683
EDGEWATER PARK TOWNSHIP	0477-00	3,936,160	119,152
EVESHAM TOWNSHIP	0480-00	32,145,087	973,069
FRANKLIN TOWNSHIP	0482-00	7,653,592	231,683
FRANKLIN TOWNSHIP	0483-00	1,312,053	39,717

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
GALLOWAY TOWNSHIP	0486-00	\$ 16,619,238	\$ 503,084
GREENWICH TOWNSHIP	0491-00	3,280,102	99,293
HARRISON TOWNSHIP	0494-00	4,373,490	132,391
HOPEWELL TOWNSHIP	0496-00	218,665	6,619
JACKSON TOWNSHIP	0497-00	29,520,981	893,635
LEBANON TOWNSHIP	0501-00	2,624,107	79,435
LITTLE EGG HARBOR TOWNSHIP	0503-00	9,840,306	297,878
LOPATCONG TOWNSHIP	0505-00	4,154,825	125,771
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	2,405,441	72,816
OLD BRIDGE TOWNSHIP	0508-00	20,774,063	628,855
MANSFIELD TOWNSHIP	0512-00	3,280,102	99,293
MANSFIELD TOWNSHIP	0513-00	3,498,767	105,912
MONTVILLE TOWNSHIP	0521-00	11,371,025	344,214
MOUNT LAUREL TOWNSHIP	0522-00	20,774,063	628,855
NORTH HANOVER TOWNSHIP	0525-00	3,061,437	92,673
OCEAN TOWNSHIP	0526-00	4,373,490	132,391
PLAINSBORO TOWNSHIP	0532-00	8,746,980	264,781
PLUMSTED TOWNSHIP	0533-00	2,842,772	86,054
HAZLET TOWNSHIP	0537-00	9,840,306	297,878
SOUTH BRUNSWICK TOWNSHIP	0544-00	17,275,233	522,941
SOUTH HARRISON TOWNSHIP	0545-00	874,723	26,479
BARNEGAT TOWNSHIP	0549-00	13,120,471	397,172
WARREN TOWNSHIP	0555-00	10,496,364	317,737
WASHINGTON TOWNSHIP	0557-00	218,665	6,619
WASHINGTON TOWNSHIP	0558-00	7,872,257	238,302
WATERFORD TOWNSHIP	0559-00	5,248,151	158,868
WESTAMPTON TOWNSHIP	0560-00	9,840,306	297,878
WILLINGBORO TOWNSHIP	0563-00	27,334,267	827,440
WOOLWICH TOWNSHIP	0566-00	5,466,878	165,489
WASHINGTON TOWNSHIP	0567-00	7,653,592	231,683
ATLANTIC COUNTY	0835-00	100,590,150	3,044,981
BERGEN COUNTY	0836-00	218,665	6,619
BURLINGTON COUNTY	0837-00	55,324,529	1,674,738
CAPE MAY COUNTY	0838-00	35,425,190	1,072,362
CUMBERLAND COUNTY	0839-00	52,044,427	1,575,446
GLoucester COUNTY	0840-00	33,675,806	1,019,406
MIDDLESEX COUNTY	0841-00	92,280,562	2,793,440

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
MONMOUTH COUNTY	0842-00	\$ 111,961,236	\$ 3,389,197
MORRIS COUNTY	0843-00	57,073,975	1,727,696
OCEAN COUNTY	0844-00	88,563,067	2,680,907
SALEM COUNTY	0845-00	38,267,961	1,158,416
SOMERSET COUNTY	0846-00	43,734,840	1,323,905
SUSSEX COUNTY	0847-00	24,054,165	728,148
UNION COUNTY	0848-00	127,487,086	3,859,183
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	20,118,005	608,995
ABSECON CITY	0850-00	9,840,306	297,878
ASBURY PARK CITY	0851-00	29,958,373	906,875
ATLANTIC CITY	0852-00	136,234,067	4,123,964
BAYONNE CITY	0853-00	75,442,659	2,283,737
BEVERLY CITY	0854-00	1,968,049	59,575
BRIDGETON CITY	0855-00	28,646,320	867,158
BRIGANTINE CITY	0856-00	24,491,495	741,386
EAST ORANGE CITY	0858-00	98,622,101	2,985,406
EGG HARBOR CITY	0859-00	3,280,102	99,293
ELIZABETH CITY	0860-00	114,804,008	3,475,251
ENGLEWOOD CITY	0861-00	39,142,684	1,184,895
GARFIELD CITY	0862-00	13,776,466	417,030
GLOUCESTER CITY	0863-00	11,152,360	337,595
LONG BRANCH CITY	0867-00	37,393,301	1,131,939
MILLVILLE CITY	0868-00	22,304,781	675,192
NEW BRUNSWICK CITY	0869-00	54,012,538	1,635,023
NORTHFIELD CITY	0870-00	5,466,878	165,489
NORTH WILDWOOD CITY	0871-00	12,245,748	370,693
ORANGE CITY	0872-00	39,361,349	1,191,514
PASSAIC CITY	0873-00	55,543,257	1,681,359
PERTH AMBOY CITY	0874-00	218,665	6,619
PLAINFIELD CITY	0875-00	47,014,942	1,423,197
RAHWAY CITY	0876-00	27,115,602	820,821
SALEM CITY	0877-00	3,280,102	99,293
SUMMIT CITY	0878-00	29,958,373	906,875
UNION CITY	0879-00	35,862,582	1,085,602
VENTNOR CITY	0880-00	27,990,263	847,298
VINELAND CITY	0881-00	55,543,257	1,681,359
WILDWOOD CITY	0882-00	18,587,287	562,659

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
WOODBURY CITY	0883-00	\$ 6,778,869	\$ 205,204
RIDGEFIELD PARK VILLAGE	0884-00	6,997,597	211,825
SOUTH ORANGE VILLAGE	0886-00	27,990,263	847,298
BLOOMFIELD TOWNSHIP	0887-00	42,860,117	1,297,426
DOVER TOWN	0889-00	9,840,306	297,878
HACKETTSTOWN TOWN	0890-00	6,341,539	191,966
IRVINGTON TOWN	0892-00	61,010,073	1,846,846
MONTCLAIR TOWNSHIP	0894-00	20,118,005	608,995
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	46,796,276	1,416,578
MORRISTOWN TOWN	0895-00	18,805,952	569,278
NUTLEY TOWN	0896-00	23,398,107	708,288
PHILLIPSBURG TOWN	0897-00	10,496,364	317,737
SECAUCUS TOWN	0898-00	14,432,524	436,889
WESTFIELD TOWN	0899-00	27,115,602	820,821
WEST NEW YORK TOWN	0900-00	23,835,500	721,528
WEST ORANGE TOWNSHIP	0901-00	39,798,680	1,204,752
BELLEVILLE TOWNSHIP	0902-00	37,393,301	1,131,939
BELMAR BOROUGH	0905-00	5,466,878	165,489
BOGOTA BOROUGH	0907-00	6,122,874	185,347
BRADLEY BEACH BOROUGH	0908-00	3,936,160	119,152
BRIELLE BOROUGH	0909-00	4,810,821	145,629
CHATHAM BOROUGH	0913-00	6,778,869	205,204
CLIFFSIDE PARK BOROUGH	0914-00	218,665	6,619
COLLINGSWOOD BOROUGH	0915-00	218,665	6,619
DUMONT BOROUGH	0917-00	10,059,034	304,499
EATONTOWN BOROUGH	0919-00	7,872,257	238,302
EDGEWATER BOROUGH	0920-00	6,341,539	191,966
FAIR LAWN BOROUGH	0922-00	14,432,524	436,889
FAIRVIEW BOROUGH	0923-00	218,665	6,619
FLORHAM PARK BOROUGH	0924-00	6,997,597	211,825
FORT LEE BOROUGH	0925-00	20,774,063	628,855
FREEHOLD BOROUGH	0926-00	6,341,539	191,966
GARWOOD BOROUGH	0927-00	3,498,767	105,912
GLEN RIDGE BOROUGH	0929-00	9,402,976	284,639
HASBROUCK HEIGHTS BOROUGH	0931-00	6,560,204	198,585
HO HO KUS BOROUGH	0932-00	5,904,209	178,727
KENILWORTH BOROUGH	0934-00	5,466,878	165,489

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
LODI BOROUGH	0937-00	\$ 12,245,748	\$ 370,693
MADISON BOROUGH	0938-00	12,683,078	383,932
MANASQUAN BOROUGH	0939-00	5,904,209	178,727
MANTOLOKING BOROUGH	0940-00	3,280,102	99,293
MANVILLE BOROUGH	0941-00	7,216,262	218,445
MERCHANTVILLE BOROUGH	0942-00	3,717,432	112,531
MOUNTAIN LAKES BOROUGH	0946-00	5,685,543	172,108
MOUNTAININSIDE BOROUGH	0947-00	7,872,257	238,302
NEW MILFORD BOROUGH	0948-00	9,402,976	284,639
NEW PROVIDENCE BOROUGH	0949-00	9,184,311	278,020
NORTH PLAINFIELD BOROUGH	0951-00	25,366,218	767,865
OCEAN GATE BOROUGH	0952-00	2,186,714	66,194
PARK RIDGE BOROUGH	0955-00	4,373,490	132,391
POINT PLEASANT BOROUGH	0956-00	9,184,311	278,020
POINT PLEASANT BEACH BOROUGH	0957-00	5,029,486	152,248
RAMSEY BOROUGH	0960-00	9,184,311	278,020
RIVER EDGE BOROUGH	0963-00	8,309,588	251,541
ROCKAWAY BOROUGH	0964-00	4,810,821	145,629
ROSELLE PARK BOROUGH	0966-00	8,090,923	244,922
SAYREVILLE BOROUGH	0968-00	18,368,621	556,040
SEA GIRT BOROUGH	0969-00	3,280,102	99,293
SEASIDE HEIGHTS BOROUGH	0970-00	5,029,486	152,248
SEASIDE PARK BOROUGH	0971-00	5,029,486	152,248
SOMERVILLE BOROUGH	0972-00	13,557,801	410,410
SPRING LAKE BOROUGH	0973-00	5,248,151	158,868
SPRING LAKE HEIGHTS BOROUGH	0974-00	4,810,821	145,629
TENAFLY BOROUGH	0975-00	8,090,923	244,922
WASHINGTON BOROUGH	0976-00	874,723	26,479
WEST CALDWELL BOROUGH	0977-00	5,029,486	152,248
WESTWOOD BOROUGH	0978-00	9,184,311	278,020
WHARTON BOROUGH	0979-00	7,216,262	218,445
WILLOWOOD CREST BOROUGH	0980-00	4,592,155	139,010
WOOD-RIDGE BOROUGH	0982-00	4,592,155	139,010
CRANFORD TOWNSHIP	0988-00	16,619,238	503,084
DENVILLE TOWNSHIP	0989-00	13,995,131	423,649
EWING TOWNSHIP	0990-00	21,867,389	661,951
HADDON TOWNSHIP	0991-00	6,122,874	185,347

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HARDING TOWNSHIP	0993-00	\$ 2,186,714	\$ 66,194
HILLSIDE TOWNSHIP	0994-00	20,992,728	635,474
INDEPENDENCE TOWNSHIP	0995-00	3,717,432	112,531
LAKewood TOWNSHIP	0996-00	29,083,651	880,396
LAWRENCE TOWNSHIP	0997-00	17,493,961	529,563
LIVINGSTON TOWNSHIP	0998-00	22,742,112	688,430
MAPLEWOOD TOWNSHIP	1000-00	38,267,961	1,158,416
MILLBURN TOWNSHIP	1001-00	21,867,389	661,951
MORRIS TOWNSHIP	1002-00	24,054,165	728,148
NEPTUNE TOWNSHIP	1003-00	16,181,907	489,845
NORTH BERGEN TWP	1004-00	24,710,160	748,005
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	21,867,389	661,951
LONG HILL TOWNSHIP	1006-00	6,778,869	205,204
EDISON TOWNSHIP	1008-00	65,820,893	1,992,475
ROCKAWAY TOWNSHIP	1010-00	10,496,364	317,737
SOUTH HACKENSACK TOWNSHIP	1011-00	4,810,821	145,629
SPRINGFIELD TOWNSHIP	1012-00	14,651,189	443,509
TEANECK TOWNSHIP	1013-00	69,538,450	2,105,010
UNION TOWNSHIP	1014-00	51,169,767	1,548,969
WASHINGTON TOWNSHIP	1015-00	8,309,588	251,541
WEEHAWKEN TOWNSHIP	1016-00	11,589,752	350,835
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	3,498,767	105,912
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	4,373,490	132,391
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	2,405,441	72,816
CHERRY HILL TWP FIRE DIST 13	1702-00	21,867,389	661,951
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	1,093,388	33,098
NJ TRANSIT CORPORATION	1733-00	63,852,845	1,932,900
HANOVER TWP FIRE DIST 2	1734-00	655,996	19,858
JACKSON TWP BD OF FIRE DIST 2	1756-00	1,530,718	46,337
HANOVER TWP FIRE COMM #3	1757-00	1,312,053	39,717
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	10,933,694	330,976
CINNAMINSON TWP FIRE DIST #1	1779-00	4,154,825	125,771
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	2,624,107	79,435
MONROE TWP FIRE DISTRICT 2	1804-00	3,717,432	112,531
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	1,749,384	52,956
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	437,330	13,239
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	5,029,486	152,248

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
MONROE TWP FIRE DISTRICT #3	1838-00	\$ 6,341,539	\$ 191,966
PRINCETON	8140-00	12,901,805	390,553
PENSIONERS GROUP	9975-00	1,312,053	39,717
Total		<u><u>\$ 6,213,844,492</u></u>	<u><u>\$ 188,100,326</u></u>

See accompanying independent auditors' report and notes to supplemental schedules.

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Note to Supplemental Schedules (Unaudited)

June 30, 2018

(1) Special Funding Situation

The participating employer allocations included in the supplemental schedule of employer special funding allocations and the supplemental schedule of special funding amounts by employer for each employer are provided as each employer is required to record in their financial statements, as an expense and corresponding revenue, their proportionate share of the OPEB expense allocated to the State of New Jersey under the special funding situation and include their proportionate share of the collective net OPEB liability in their respective notes to their financial statements. For this purpose, the proportionate share was developed based on eligible plan members subject to the special funding situation. This data takes into account active members from both participating and non-participating employer locations and retired members currently receiving OPEB benefits.