



**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, 2019

(With Independent Auditors' Report Thereon)

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

Independent Auditors' Report

The Treasurer
State of New Jersey:

We have audited the accompanying 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, 2019, 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 benefit (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, 2019, 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 benefit for the total of all participating entities of the Plan as of and for the year ended June 30, 2019 in accordance with U.S. generally accepted accounting principles.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of New Jersey, Division of Pensions and Benefits, which includes the Plan, as of and for the year ended June 30, 2019, and our report thereon, dated March 27, 2020, expressed an unmodified opinion on those financial statements.

Other Information

The supplemental schedule of employer special funding allocations and supplemental schedule of special funding amounts by employer on pages 39 through 58 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
June 5, 2020

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, 2019

	Employer number	Plan members	Allocation percentage
Special Funding Situations:			
Nonemployer (State of New Jersey)			40.792040%
Nonspecial Funding Situations:			
BAYONNE CITY HOUSING AUTH	0002-00	88	0.078690%
BLAIRSTOWN TOWNSHIP	0004-00	33	0.029509%
BURLINGTON CITY HOUSING AUTHOR	0006-00	3	0.002683%
BYRAM TOWNSHIP	0007-00	59	0.052758%
CHATHAM TOWNSHIP	0008-00	116	0.103728%
ELIZABETH CITY HOUSING AUTHORI	0011-00	80	0.071536%
GUTTENBERG TOWN	0012-00	96	0.085844%
HOLLAND TOWNSHIP	0017-00	14	0.012519%
JEFFERSON TOWNSHIP	0019-00	179	0.160063%
MANCHESTER TOWNSHIP	0020-00	174	0.155592%
MAURICE RIVER TOWNSHIP	0021-00	19	0.016990%
MIDDLE TOWNSHIP	0022-00	234	0.209244%
MONROE TOWNSHIP	0024-00	217	0.194042%
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	23	0.020567%
PASSAIC VALLEY SEWERAGE COMM	0027-00	817	0.730565%
PERTH AMBOY CITY HOUS AUTH	0029-00	38	0.033980%
PITTSGROVE TOWNSHIP	0030-00	0	0.000000%
PRINCETON HOUSING AUTHORITY	0031-00	5	0.004471%
RIVERSIDE TOWNSHIP	0033-00	15	0.013413%
WEST NEW YORK HOUSING AUTHORIT	0035-00	64	0.057229%
WYCKOFF TOWNSHIP	0036-00	105	0.093891%
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	10	0.008942%
AVALON BOROUGH	0038-00	130	0.116247%
CAPE MAY CITY	0040-00	116	0.103728%
CEDAR GROVE TOWNSHIP	0041-00	99	0.088526%
HAMMONTON TOWN	0045-00	101	0.090315%
HAMMONTON TOWN	0045-01	3	0.002683%
HUNTERDON COUNTY	0047-00	653	0.583916%
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	17	0.015201%
WEST AMWELL TOWNSHIP	0054-00	15	0.013413%
CAPE MAY COUNTY BRIDGE COMM	0056-00	42	0.037557%
CLINTON TOWN	0057-00	46	0.041133%
RAHWAY CITY HOUSING AUTHORITY	0060-00	17	0.015201%
ANDOVER TOWNSHIP	0061-00	54	0.048287%
BETHLEHEM TOWNSHIP	0064-00	13	0.011625%
BOUND BROOK BOROUGH	0065-00	84	0.075113%
BUENA BOROUGH	0066-00	29	0.025932%
GARFIELD CITY HOUSING AUTH	0070-00	21	0.018778%
MILFORD BOROUGH	0072-00	11	0.009836%

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

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As of and for the year ended June 30, 2019

	Employer number	Plan members	Allocation percentage
PATERSON CITY HOUSING AUTHORIT	0074-00	80	0.071536%
PENNSAUKEN TOWNSHIP	0075-00	4	0.003577%
SEA ISLE CITY	0077-00	176	0.157380%
CLAYTON BOROUGH	0081-00	62	0.055441%
PATERSON CITY	0083-00	1,486	1.328789%
SEA BRIGHT BOROUGH	0084-00	32	0.028615%
STONE HARBOR BOROUGH	0085-00	63	0.056335%
STONE HARBOR BOROUGH	0085-01	0	0.000000%
NORTH BERGEN TWP HOUSING AUTH	0086-00	55	0.049181%
LITTLE FERRY BOROUGH	0087-00	85	0.076007%
MIDLAND PARK BOROUGH	0088-00	44	0.039345%
MAYWOOD BOROUGH	0089-00	87	0.077796%
NETCONG BOROUGH	0090-00	19	0.016990%
WEST DEPTFORD TOWNSHIP	0092-00	191	0.170793%
ISLAND HEIGHTS BOROUGH	0093-00	10	0.008942%
LINWOOD CITY	0094-00	54	0.048287%
UPPER DEERFIELD TOWNSHIP	0097-00	22	0.019672%
RARITAN BOROUGH	0098-00	50	0.044710%
MAPLE SHADE TOWNSHIP	0099-00	34	0.030403%
SOUTH BOUND BROOK BOROUGH	0101-00	23	0.020567%
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	22	0.019672%
MARLBORO TOWNSHIP	0104-00	0	0.000000%
SOUTH TOMS RIVER BOROUGH	0116-00	26	0.023249%
WOODBURY HEIGHTS BOROUGH	0119-00	27	0.024144%
CLINTON TOWNSHIP	0131-00	30	0.026826%
EGG HARBOR TOWNSHIP	0132-00	0	0.000000%
BERLIN BOROUGH	0135-00	69	0.061700%
STILLWATER TOWNSHIP	0136-00	17	0.015201%
GLEN ROCK BOROUGH	0139-00	140	0.125189%
SUSSEX BOROUGH	0140-00	11	0.009836%
LAMBERTVILLE CITY	0161-00	46	0.041133%
WOODBINE BOROUGH	0162-00	10	0.008942%
DELAWARE TOWNSHIP	0164-00	27	0.024144%
CLEMENTON BOROUGH	0166-00	31	0.027720%
STAFFORD TOWNSHIP	0167-00	276	0.246800%
MOUNT OLIVE TOWNSHIP	0172-00	195	0.174370%
HAMPTON TOWNSHIP	0175-00	22	0.019672%
EAST RUTHERFORD BOROUGH	0177-00	77	0.068854%
PEAPACK GLADSTONE BOROUGH	0188-00	39	0.034874%
BEACH HAVEN BOROUGH	0195-00	88	0.078690%
VERONA TOWNSHIP	0201-00	0	0.000000%
OGDENSBURG BOROUGH	0204-00	10	0.008942%
SWEDESBORO BOROUGH	0205-00	14	0.012519%

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	Employer number	Plan members	Allocation percentage
CAMDEN COUNTY	0207-00	13	0.011625%
OCEAN CITY	0208-00	366	0.327279%
ALPINE BOROUGH	0211-00	10	0.008942%
OAKLYN BOROUGH	0212-00	30	0.026826%
MATAWAN BOROUGH	0214-00	94	0.084055%
BARNEGAT LIGHT BOROUGH	0217-00	13	0.011625%
AUDUBON BOROUGH	0222-00	80	0.071536%
SCOTCH PLAINS TOWNSHIP	0245-00	0	0.000000%
BERKELEY TOWNSHIP	0246-00	389	0.347846%
LOWER TOWNSHIP	0247-00	147	0.131448%
NORTH BRUNSWICK TOWNSHIP	0248-00	183	0.163639%
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	11	0.009836%
HADDON TOWNSHIP FIRE COMM DIST	0250-00	6	0.005365%
SOMERS POINT CITY	0251-00	63	0.056335%
LODI BOROUGH HOUSING AUTHORITY	0253-00	20	0.017884%
PLEASANTVILLE CITY	0254-00	172	0.153803%
MENDHAM BOROUGH	0255-00	29	0.025932%
PENNINGTON BOROUGH	0257-00	24	0.021461%
MOUNT ARLINGTON BOROUGH	0259-00	43	0.038451%
WANAQUE BOROUGH	0260-00	63	0.056335%
FANWOOD BOROUGH	0261-00	67	0.059912%
TUCKERTON BOROUGH	0262-00	30	0.026826%
DELRAN TOWNSHIP	0276-00	45	0.040239%
SANDYSTON TOWNSHIP	0277-00	7	0.006259%
BRANCBURG TOWNSHIP	0279-00	87	0.077796%
WHITE TOWNSHIP	0281-00	8	0.007154%
EAST WINDSOR TOWNSHIP	0282-00	153	0.136813%
TRENTON CITY PARKING AUTHORITY	0300-00	5	0.004471%
READINGTON TOWNSHIP	0319-00	118	0.105516%
TETERBORO BOROUGH	0321-00	23	0.020567%
VERNON TOWNSHIP	0333-00	165	0.147544%
CAMDEN CITY	0336-00	941	0.841446%
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	11	0.009836%
WEST LONG BRANCH BOROUGH	0343-00	1	0.000894%
UNION CITY HOUSING AUTH	0344-00	42	0.037557%
FRANKFORD TOWNSHIP	0345-00	19	0.016990%
CAMDEN CITY HOUSING AUTH	0348-00	134	0.119823%
ESSEX COUNTY	0349-00	4,073	3.642096%
MERCER COUNTY	0350-00	1,902	1.700778%
MERCER COUNTY LIBRARY	0350-01	113	0.101045%
HUDSON COUNTY	0352-00	3,892	3.480245%
ESTELL MANOR CITY	0355-00	4	0.003577%
NEWARK CITY	0356-00	3,682	3.292462%

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	Employer number	Plan members	Allocation percentage
SOUTH AMBOY CITY	0358-00	156	0.139496%
TRENTON CITY	0359-00	1,579	1.411950%
TRENTON CITY LIBRARY	0359-01	26	0.023249%
JERSEY CITY (POLICE)	0360-01	1	0.000894%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	7	0.006259%
ALLENDALE BOROUGH	0362-00	61	0.054546%
AUDUBON PARK BOROUGH	0365-00	1	0.000894%
BRANCHVILLE BOROUGH	0369-00	5	0.004471%
CHESTER BOROUGH	0373-00	29	0.025932%
CLOSTER BOROUGH	0374-00	0	0.000000%
DUNELLEN BOROUGH	0375-00	56	0.050075%
EMERSON BOROUGH	0378-00	31	0.027720%
ENGLEWOOD CLIFFS BOROUGH	0379-00	62	0.055441%
FAIR HAVEN BOROUGH	0380-00	63	0.056335%
GLEN GARDNER BOROUGH	0387-00	5	0.004471%
HAMPTON BOROUGH	0389-00	10	0.008942%
HELMETTA BOROUGH	0392-00	11	0.009836%
JAMESBURG BOROUGH	0398-00	31	0.027720%
LAKEHURST BOROUGH	0400-00	25	0.022355%
LAWNSIDE BOROUGH	0401-00	0	0.000000%
LINDENWOLD BOROUGH	0403-00	70	0.062594%
LITTLE SILVER BOROUGH	0404-00	58	0.051864%
MILLTOWN BOROUGH	0408-00	58	0.051864%
NEPTUNE CITY BOROUGH	0411-00	37	0.033086%
TINTON FALLS BOROUGH	0413-00	173	0.154697%
NORTH CALDWELL TOWNSHIP	0414-00	29	0.025932%
OLD TAPPAN BOROUGH	0417-00	54	0.048287%
PARAMUS BOROUGH	0418-00	386	0.345163%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	48	0.042922%
PEMBERTON BOROUGH	0419-00	14	0.012519%
RIVERTON BOROUGH	0424-00	28	0.025038%
ROSELAND BOROUGH	0428-00	76	0.067960%
SHIP BOTTOM BOROUGH	0430-00	25	0.022355%
SHREWSBURY BOROUGH	0431-00	59	0.052758%
SPOTSWOOD BOROUGH	0434-00	106	0.094786%
STRATFORD BOROUGH	0437-00	47	0.042028%
WATCHUNG BOROUGH	0443-00	88	0.078690%
WEST CAPE MAY BOROUGH	0444-00	0	0.000000%
WEST WILDWOOD BOROUGH	0446-00	7	0.006259%
WOODCLIFF LAKE BOROUGH	0447-00	62	0.055441%
ALEXANDRIA TOWNSHIP	0453-00	11	0.009836%
BERLIN TOWNSHIP	0458-00	75	0.067065%
CHESTER TOWNSHIP	0463-00	82	0.073325%

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

	Employer number	Plan members	Allocation percentage
CINNAMINSON TOWNSHIP	0464-00	52	0.046499%
COMMERCIAL TOWNSHIP	0465-00	16	0.014307%
CRANBURY TOWNSHIP	0466-00	39	0.034874%
DEERFIELD TOWNSHIP	0467-00	0	0.000000%
DELANCO TOWNSHIP	0468-00	18	0.016096%
DENNIS TOWNSHIP	0469-00	31	0.027720%
DEPTFORD TOWNSHIP	0470-00	204	0.182418%
EAGLEWOOD TOWNSHIP	0473-00	12	0.010730%
EASTAMPTON TOWNSHIP	0474-00	14	0.012519%
EAST GREENWICH TOWNSHIP	0475-00	40	0.035768%
EDGEWATER PARK TOWNSHIP	0477-00	16	0.014307%
ELK TOWNSHIP	0478-00	26	0.023249%
GREEN TOWNSHIP	0487-00	19	0.016990%
GREEN BROOK TOWNSHIP	0488-00	66	0.059017%
HAINESPORT TOWNSHIP	0492-00	13	0.011625%
HARRISON TOWNSHIP	0494-00	44	0.039345%
KNOWLTON TOWNSHIP	0498-00	2	0.001788%
LACEY TOWNSHIP	0499-00	208	0.185995%
LEBANON TOWNSHIP	0501-00	2	0.001788%
LIBERTY TOWNSHIP	0502-00	6	0.005365%
LOGAN TOWNSHIP	0504-00	1	0.000894%
MANALAPAN TOWNSHIP	0510-00	228	0.203879%
MANSFIELD TOWNSHIP	0512-00	18	0.016096%
MANSFIELD TOWNSHIP	0513-00	28	0.025038%
MANTUA TOWNSHIP	0514-00	0	0.000000%
MEDFORD TOWNSHIP	0516-00	149	0.133236%
MILLSTONE TOWNSHIP	0517-00	44	0.039345%
MINE HILL TOWNSHIP	0518-00	20	0.017884%
MONTAGUE TOWNSHIP	0520-00	10	0.008942%
MONTVILLE TOWNSHIP	0521-00	114	0.101939%
MOUNT LAUREL TOWNSHIP	0522-00	134	0.119823%
MULLICA TOWNSHIP	0523-00	41	0.036662%
NEW HANOVER TOWNSHIP	0524-00	15	0.013413%
OXFORD TOWNSHIP	0528-00	8	0.007154%
PIESGROVE TOWNSHIP	0530-00	11	0.009836%
PLAINSBORO TOWNSHIP	0532-00	125	0.111776%
HAZLET TOWNSHIP	0537-00	110	0.098362%
RIVER VALE TOWNSHIP	0538-00	98	0.087632%
ROXBURY TOWNSHIP	0539-00	226	0.202090%
SHAMONG TOWNSHIP	0541-00	10	0.008942%
SOUTHAMPTON TOWNSHIP	0543-00	29	0.025932%
SPRINGFIELD TOWNSHIP	0546-00	21	0.018778%
TABERNACLE TOWNSHIP	0548-00	15	0.013413%

State of New Jersey
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

	Employer number	Plan members	Allocation percentage
UPPER PITTSBORO TOWNSHIP	0551-00	11	0.009836%
VOORHEES TOWNSHIP	0552-00	276	0.246800%
WASHINGTON TOWNSHIP	0557-00	319	0.285251%
WATERFORD TOWNSHIP	0559-00	55	0.049181%
WEYMOUTH TOWNSHIP	0562-00	7	0.006259%
WILLINGBORO TOWNSHIP	0563-00	136	0.121612%
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	11	0.009836%
WOODLAND TOWNSHIP	0565-00	5	0.004471%
ATLANTIC COUNTY	0835-00	961	0.859331%
ATLANTIC COUNTY LIBRARY	0835-01	88	0.078690%
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	60	0.053652%
BERGEN COUNTY	0836-00	1	0.000894%
GLOUCESTER COUNTY	0840-00	1,400	1.251887%
MORRIS COUNTY	0843-00	3	0.002683%
OCEAN COUNTY	0844-00	2,212	1.977981%
OCEAN COUNTY LIBRARY	0844-01	369	0.329961%
OCEAN COUNTY PIC	0844-07	1	0.000894%
UNION COUNTY	0848-00	5	0.004471%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	0	0.000000%
ASBURY PARK CITY	0851-00	253	0.226234%
ATLANTIC CITY	0852-00	916	0.819091%
ATLANTIC CITY ERI	0852-01	13	0.011625%
ATLANTIC CITY PFRS	0852-02	159	0.142179%
BEVERLY CITY	0854-00	10	0.008942%
BRIDGETON CITY	0855-00	125	0.111776%
BURLINGTON CITY	0857-00	81	0.072431%
EGG HARBOR CITY	0859-00	21	0.018778%
ELIZABETH CITY	0860-00	1,487	1.329683%
ELIZABETH CITY FREE PUBLIC LIB	0860-01	32	0.028615%
ENGLEWOOD CITY	0861-00	223	0.199408%
LINDEN CITY	0866-00	955	0.853966%
MILLVILLE CITY	0868-00	191	0.170793%
NORTHFIELD CITY	0870-00	73	0.065277%
NORTH WILDWOOD CITY	0871-00	81	0.072431%
NORTH WILDWOOD CITY	0871-01	1	0.000894%
ORANGE CITY	0872-00	0	0.000000%
PASSAIC CITY	0873-00	668	0.597329%
PASSAIC CITY PUBLIC LIBRARY	0873-01	17	0.015201%
RAHWAY CITY	0876-00	313	0.279886%
SALEM CITY	0877-00	72	0.064383%
SALEM CITY FREE PUBLIC LIBRARY	0877-01	1	0.000894%
UNION CITY	0879-00	0	0.000000%
WILDWOOD CITY	0882-00	150	0.134131%

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	Employer number	Plan members	Allocation percentage
WOODBURY CITY	0883-00	110	0.098362%
RIDGEWOOD VILLAGE	0885-00	433	0.387191%
RIDGEWOOD PUBLIC LIBRARY	0885-01	15	0.013413%
BOONTON TOWN	0888-00	101	0.090315%
HARRISON TOWN	0891-00	322	0.287934%
KEARNY TOWN	0893-00	422	0.377354%
MONTCLAIR TOWNSHIP	0894-00	250	0.223551%
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01	21	0.018778%
NUTLEY TOWN	0896-00	296	0.264685%
SECAUCUS TOWN	0898-00	265	0.236964%
ALLENHURST BOROUGH	0903-00	40	0.035768%
AVON BY THE SEA BORO	0904-00	47	0.042028%
BELMAR BOROUGH	0905-00	111	0.099257%
BERGENFIELD BOROUGH	0906-00	206	0.184206%
BERGENFIELD BOROUGH, POLICE	0906-01	63	0.056335%
BRADLEY BEACH BOROUGH	0908-00	51	0.045604%
BUTLER BOROUGH	0910-00	136	0.121612%
CALDWELL BOROUGH	0911-00	58	0.051864%
CARTERET BOROUGH	0912-00	290	0.259319%
CLIFFSIDE PARK BOROUGH	0914-00	239	0.213715%
COLLINGSWOOD BOROUGH	0915-00	148	0.132342%
DEAL BOROUGH	0916-00	64	0.057229%
DUMONT BOROUGH	0917-00	69	0.061700%
ELMWOOD PARK BOROUGH	0918-00	166	0.148438%
EATONTOWN BOROUGH	0919-00	135	0.120718%
ESSEX FELS BOROUGH	0921-00	38	0.033980%
FAIR LAWN BOROUGH	0922-00	244	0.218186%
FAIRVIEW BOROUGH	0923-00	127	0.113564%
FREEHOLD BOROUGH	0926-00	98	0.087632%
GARWOOD BOROUGH	0927-00	46	0.041133%
GLASSBORO BOROUGH	0928-00	271	0.242329%
HASBROUCK HEIGHTS BOROUGH	0931-00	105	0.093891%
KEANSBURG BOROUGH	0933-00	127	0.113564%
KENILWORTH BOROUGH	0934-00	89	0.079584%
LAVALLETTE BOROUGH	0935-00	69	0.061700%
LEONIA BOROUGH	0936-00	76	0.067960%
LODI BOROUGH	0937-00	86	0.076902%
MANVILLE BOROUGH	0941-00	35	0.031297%
MANVILLE BORO DEP OF PUBLIC WO	0941-02	16	0.014307%
MIDDLESEX BOROUGH	0943-00	132	0.118035%
MONMOUTH BEACH BOROUGH	0944-00	46	0.041133%
MORRIS PLAINS BOROUGH	0945-00	74	0.066171%
MOUNTAIN LAKES BOROUGH	0946-00	0	0.000000%

State of New Jersey
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

	Employer number	Plan members	Allocation percentage
NORTH ARLINGTON BOROUGH	0950-00	134	0.119823%
OCEAN GATE BOROUGH	0952-00	10	0.008942%
ORADELL BOROUGH	0953-00	105	0.093891%
PALISADES PARK BOROUGH	0954-00	134	0.119823%
PARK RIDGE BOROUGH	0955-00	0	0.000000%
POINT PLEASANT BOROUGH	0956-00	97	0.086738%
POINT PLEASANT BEACH BOROUGH	0957-00	79	0.070642%
POMPTON LAKES BOROUGH	0958-00	114	0.101939%
RAMSEY BOROUGH	0960-00	99	0.088526%
RIDGEFIELD BOROUGH	0962-00	138	0.123400%
ROSELLE PARK BOROUGH	0966-00	91	0.081373%
RUMSON BOROUGH	0967-00	98	0.087632%
SEA GIRT BOROUGH	0969-00	28	0.025038%
SEASIDE HEIGHTS BOROUGH	0970-00	74	0.066171%
SEASIDE PARK BOROUGH	0971-00	30	0.026826%
SOMERVILLE BOROUGH	0972-00	36	0.032191%
SPRING LAKE BOROUGH	0973-00	32	0.028615%
SPRING LAKE HEIGHTS BOROUGH	0974-00	26	0.023249%
TENAFLY BOROUGH	0975-00	118	0.105516%
TENAFLY BOROUGH LIBRARY	0975-01	9	0.008048%
WILDWOOD CREST BOROUGH	0980-00	114	0.101939%
WOODLYNNE BOROUGH	0981-00	14	0.012519%
WOOD-RIDGE BOROUGH	0982-00	63	0.056335%
HILLSDALE BOROUGH	0983-00	89	0.079584%
PALMYRA BOROUGH	0984-00	64	0.057229%
CLARK TOWNSHIP	0987-00	184	0.164534%
CRANFORD TOWNSHIP	0988-00	224	0.200302%
EWING TOWNSHIP	0990-00	283	0.253060%
HAMILTON TOWNSHIP	0992-00	5	0.004471%
INDEPENDENCE TOWNSHIP	0995-00	8	0.007154%
LAWRENCE TOWNSHIP	0997-00	151	0.135025%
LIVINGSTON TOWNSHIP	0998-00	3	0.002683%
LONG BEACH TOWNSHIP	0999-00	206	0.184206%
MILLBURN TOWNSHIP	1001-00	294	0.262896%
NEPTUNE TOWNSHIP	1003-00	276	0.246800%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	0	0.000000%
ROCHELLE PARK TOWNSHIP	1009-00	62	0.055441%
ROCHELLE PARK PUBLIC LIBRARY	1009-01	1	0.000894%
ROCKAWAY TOWNSHIP	1010-00	258	0.230705%
SPRINGFIELD TOWNSHIP	1012-00	141	0.126083%
TEANECK TOWNSHIP	1013-00	155	0.138602%
UNION TOWNSHIP	1014-00	600	0.536523%
WASHINGTON TOWNSHIP	1015-00	87	0.077796%

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WEEHAWKEN TOWNSHIP	1016-00	289	0.258425%
GUTTENBERG TOWN HOUSING AUTH	1174-00	15	0.013413%
HACKENSACK CITY HOUSING AUTH	1175-00	23	0.020567%
IRVINGTON TOWN HOUSING AUTH(N	1176-00	11	0.009836%
MORRISTOWN TOWN HOUSING AUTHOR	1177-00	23	0.020567%
PASSAIC CITY HOUSING AUTHORITY	1178-00	48	0.042922%
PHILLIPSBURG TOWN HOUS AUTH	1179-00	22	0.019672%
PLAINFIELD CITY HOUSING AUTH	1180-00	33	0.029509%
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	12	0.010730%
WOODBRIIDGE TOWNSHIP HOUSING AU	1182-00	31	0.027720%
DELANCO TWP SEWERAGE AUTHORITY	1183-00	1	0.000894%
EWING LAWRENCE SEWERAGE AUTHOR	1185-00	71	0.063489%
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	9	0.008048%
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	34	0.030403%
ELIZABETH CITY PARKING AUTHORI	1196-00	23	0.020567%
NEW BRUNSWICK CITY PARKING AUT	1198-00	65	0.058123%
PATERSON CITY PARKING AUTH	1200-00	33	0.029509%
ASBURY PARK CITY HOUSING AUTH	1201-00	28	0.025038%
HARRISON TOWN HOUSING AUTH	1203-00	18	0.016096%
HOBOKEN CITY HOUSING AUTH	1204-00	73	0.065277%
JERSEY CITY HOUSING AUTHORITY	1205-00	286	0.255742%
LONG BRANCH CITY HOUSING AUTH	1206-00	53	0.047393%
NEWARK CITY HOUSING AUTH	1207-00	576	0.515062%
NEW BRUNSWICK CITY HOUSING AUT	1208-00	32	0.028615%
ORANGE CITY HOUSING AUTHORITY	1209-00	25	0.022355%
TRENTON CITY HOUSING AUTH	1210-00	97	0.086738%
BEVERLY SEWERAGE AUTHORITY	1212-00	5	0.004471%
LINDEN ROSELLE SEWERAGE AUTHOR	1214-00	61	0.054546%
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	84	0.075113%
PASSAIC VALLEY WATER COMM	1218-00	0	0.000000%
MONMOUTH COUNTY REGIONAL HEALT	1221-00	13	0.011625%
NORTH JERSEY DIST WATER SUPPLY	1223-00	172	0.153803%
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	25	0.022355%
ESSEX & UNION JOINT MEETING	1251-00	81	0.072431%
ESSEX & UNION JOINT MEETING	1251-01	95	0.084949%
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	181	0.161851%
LONG BRANCH CITY SEWERAGE AUTH	1261-00	44	0.039345%
NORTHWEST BERGEN COUNTY UTIL A	1263-00	71	0.063489%
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	9	0.008048%
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	3	0.002683%
TOWACO FIRE DISTRICT 2	1266-00	1	0.000894%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	6	0.005365%
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	31	0.027720%

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Schedule of Employer and Nonemployer Allocations

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	Employer number	Plan members	Allocation percentage
MOORESTOWN TWP FIRE COMM DIST	1307-00	6	0.005365%
PENNS GROVE SEWERAGE AUTHORITY	1309-00	6	0.005365%
EDISON TOWNSHIP HOUSING AUTH	1310-00	11	0.009836%
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	5	0.004471%
FRANKLIN TOWNSHIP SEW AUTH	1326-00	26	0.023249%
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	67	0.059912%
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	6	0.005365%
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	4	0.003577%
SOMERSET RARITAN VALLEY SEW AU	1349-00	66	0.059017%
RED BANK BOROUGH HOUSING AUTH	1350-00	7	0.006259%
EAST ORANGE CITY HOUSING AUTH	1351-00	23	0.020567%
RAHWAY CITY PARKING AUTHORITY	1352-00	0	0.000000%
HIGHLAND PARK BOROUGH HOUSING	1355-00	4	0.003577%
BRIDGETON CITY HOUSING AUTH	1363-00	23	0.020567%
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	6	0.005365%
HANOVER TOWNSHIP SEW AUTH	1369-00	29	0.025932%
PRINCETON JOINT PUBLIC LIBRARY	1376-00	53	0.047393%
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	44	0.039345%
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	20	0.017884%
ENGLEWOOD CITY HOUSING AUTH	1382-00	16	0.014307%
BOONTON TOWN HOUSING AUTHORITY	1388-00	5	0.004471%
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	23	0.020567%
DEPTFORD TWP MUA	1398-00	25	0.022355%
CARTERET BOROUGH HOUSING AUTH	1400-00	16	0.014307%
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	22	0.019672%
PLEASANTVILLE CITY HOUSING AUT	1414-00	0	0.000000%
SALEM CITY HOUSING AUTHORITY	1415-00	7	0.006259%
MERCER COUNTY PARK COMMISSION	1416-00	206	0.184206%
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	4	0.003577%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	3	0.002683%
GLOUCESTER TWP M U A	1439-00	57	0.050970%
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	1	0.000894%
KEANSBURG BORO HOUSING AUTH	1450-00	5	0.004471%
POMPTON LAKES BOROUGH MUA	1451-00	18	0.016096%
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	58	0.051864%
VINELAND CITY HOUSING AUTHORIT	1460-00	42	0.037557%
CAPE MAY CITY HOUSING AUTH	1463-00	4	0.003577%
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	22	0.019672%
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	21	0.018778%
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	12	0.010730%
HADDON TOWNSHIP HOUSING AUTH	1470-00	5	0.004471%
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	32	0.028615%
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	17	0.015201%

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	Employer number	Plan members	Allocation percentage
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	11	0.009836%
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	38	0.033980%
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	53	0.047393%
ESSEX REGIONAL HEALTH COMMISSI	1500-00	8	0.007154%
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	16	0.014307%
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	387	0.346057%
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	9	0.008048%
NEW JERSEY EDUCATIONAL FACILIT	1504-00	20	0.017884%
LINDEN CITY HOUSING AUTHORITY	1505-00	23	0.020567%
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	24	0.021461%
NEW JERSEY ASSOCIATION OF COUN	1516-00	5	0.004471%
TWO RIVER WATER RECLAMATION AU	1525-00	49	0.043816%
GLOUCESTER COUNTY UTILITIES AU	1526-00	91	0.081373%
MERCER COUNTY IMPROVEMENT AUTH	1527-00	30	0.026826%
SOUTH JERSEY PORT CORPORATION	1530-00	126	0.112670%
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	26	0.023249%
EGG HARBOR TOWNSHIP MUNI UTIL AUTH	1535-00	1	0.000894%
BUENA BOROUGH MUN UTIL AUTH	1540-00	14	0.012519%
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	45	0.040239%
MIDDLE BROOK REGIONAL HEALTH C	1545-00	5	0.004471%
EDGEWATER BOROUGH HOUSING AUTH	1553-00	4	0.003577%
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	4	0.003577%
WILDWOOD CITY HOUSING AUTH	1560-00	7	0.006259%
FREEHOLD BOROUGH HOUSING AUTH	1561-00	4	0.003577%
WOODBRIIDGE TOWNSHIP FIRE DIST	1562-00	54	0.048287%
ATLANTIC COUNTY BOARD OF WELFA	1565-00	233	0.208350%
ATLANTIC CO BD OF WELFARE WORK	1565-01	35	0.031297%
ATLANTIC CO BD OF WELFARE YOUT	1565-02	2	0.001788%
BERGEN COUNTY BD OF SOC SERV	1566-00	346	0.309395%
BURLINGTON COUNTY BD OF SOC SE	1567-00	442	0.395238%
GLOUCESTER COUNTY BD OF SOC SE	1571-00	261	0.233387%
MERCER COUNTY BOARD OF SOC SER	1573-00	724	0.647404%
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	723	0.646510%
SALEM COUNTY BOARD OF SOC SERV	1579-00	107	0.095680%
SOMERSET COUNTY BOARD OF SOC S	1580-00	231	0.206561%
UNION COUNTY BOARD OF SOC SERV	1582-00	1	0.000894%
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	40	0.035768%
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	13	0.011625%
HUDSON REGIONAL HEALTH COMM	1591-00	30	0.026826%
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	33	0.029509%
OCEAN COUNTY UTILITIES AUTHORI	1597-00	382	0.341586%
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	2	0.001788%
NEW JERSEY SPORTS & EXPOSITION	1599-00	173	0.154697%

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As of and for the year ended June 30, 2019

	Employer number	Plan members	Allocation percentage
NJ SPORTS & EXPOSITION AUTHORI	1599-01	40	0.035768%
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	41	0.036662%
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	9	0.008048%
NEW JERSEY HEALTH CARE FAC FIN	1616-00	0	0.000000%
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	10	0.008942%
WESTERN MONMOUTH UTILITIES AUT	1621-00	80	0.071536%
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	7	0.006259%
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	31	0.027720%
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	32	0.028615%
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	17	0.015201%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	4	0.003577%
CAMDEN COUNTY MUN UTIL AUTH	1631-00	148	0.132342%
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	24	0.021461%
WEST WINDSOR TOWNSHIP PARKING	1635-00	7	0.006259%
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	367	0.328173%
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	240	0.214609%
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	28	0.025038%
CUMBERLAND COUNTY UTILITIES AU	1648-00	52	0.046499%
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	30	0.026826%
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	215	0.192254%
NEWTON TOWN HOUSING AUTH	1653-00	0	0.000000%
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	38	0.033980%
OCEAN COUNTY SOIL CONSERVATION	1658-00	21	0.018778%
CUMBERLAND-SALEM CONSERVATION	1659-00	0	0.000000%
FREEHOLD SOIL CONSERVATION DIS	1660-00	19	0.016990%
WARREN COUNTY SOIL CONSERVATIO	1661-00	4	0.003577%
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	9	0.008048%
BURLINGTON COUNTY SOIL CONS DI	1670-00	8	0.007154%
HUNTERDON COUNTY SOIL CONSERVA	1671-00	7	0.006259%
CHESTER BOROUGH/TWP JT FR PUB	1673-00	9	0.008048%
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	7	0.006259%
WASHINGTON TWP BD OF FIRE COMM	1676-00	30	0.026826%
MERCER COUNTY SOIL CONSERVATIO	1680-00	2	0.001788%
GLOUCESTER TWP FIRE COMM DST 4	1682-00	9	0.008048%
GLOUCESTER COUNTY SOIL CONSERV	1686-00	3	0.002683%
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	68	0.060806%
READINGTON LEBANON SEWERAGE AU	1694-00	6	0.005365%
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	4	0.003577%
CHERRY HILL TWP FIRE DIST 13	1702-00	80	0.071536%
BUENA BOROUGH HOUSING AUTHORIT	1709-00	2	0.001788%
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	9	0.008048%
CAMDEN CITY PARKING AUTH	1718-00	31	0.027720%
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	93	0.083161%

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	Employer number	Plan members	Allocation percentage
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	0	0.000000%
MADISON BORO HOUSING AUTHORITY	1727-00	7	0.006259%
PINELANDS COMMISSION	1728-00	59	0.052758%
WARREN CO MOSQ EXTERM COMM	1729-00	8	0.007154%
ATLANTIC CITY MUN UTIL AUTH	1730-00	113	0.101045%
NJ TRANSIT CORPORATION	1733-00	1	0.000894%
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	16	0.014307%
SOUTH ORANGE VILLAGE PARKING A	1739-00	8	0.007154%
VOORHEES FIRE DISTRICT	1740-00	1	0.000894%
VOORHEES FIRE DISTRICT PFRS	1740-01	8	0.007154%
CAMDEN COUNTY SOIL CON DIST	1741-00	3	0.002683%
WARREN CO (PEQUEST RIVER) MUN	1743-00	8	0.007154%
DEPTFORD TWP FIRE DISTRICT	1744-00	30	0.026826%
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	178	0.159168%
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	7	0.006259%
CUMBERLAND COUNTY IMPROV AUTH	1770-00	0	0.000000%
OCEAN TOWNSHIP FIRE DIST #2	1775-00	9	0.008048%
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	34	0.030403%
SAYREVILLE HOUSING AUTHORITY	1781-00	2	0.001788%
BORDENTOWN SEWERAGE AUTHORITY	1787-00	23	0.020567%
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	9	0.008048%
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	7	0.006259%
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	7	0.006259%
MIDDLESEX COUNTY MUN JOINT INS	1801-00	4	0.003577%
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	24	0.021461%
WARREN CO POLLUTION CONTROL	1809-00	13	0.011625%
OCEAN TOWNSHIP FIRE DIST #1	1814-00	10	0.008942%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	7	0.006259%
CAMDEN CO HEALTH SERVICES CTR	1817-00	247	0.220869%
HOWELL TOWNSHIP FIRE DIST #3	1818-00	3	0.002683%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	3	0.002683%
CAMDEN CO POLLUTION CONTROL FI	1835-00	31	0.027720%
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	11	0.009836%
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	0	0.000000%
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	5	0.004471%
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	8	0.007154%
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	12	0.010730%
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	5	0.004471%
NORTH HUDSON REGIONAL FIRE & R	1906-00	477	0.426536%
BAYONNE CITY MUNICIPAL UTILITI	1919-00	7	0.006259%
COMPENSATION RATING & INSPEC.	8001-00	149	0.133236%
DELAWARE RIVER BASIN COMMISSIO	8006-00	63	0.056335%
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	255	0.228022%

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Schedule of Employer and Nonemployer Allocations

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	Employer number	Plan members	Allocation percentage
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	7	0.006259%
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	13	0.011625%
WOODBIDGE TWP FIRE DIST (FORD	8023-00	17	0.015201%
OLD BRIDGE TWP FIRE DIST 4	8064-00	1	0.000894%
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	0	0.000000%
SOUTH JERSEY TRANS AUTHORITY	8073-00	422	0.377354%
WALL TWONSHIP FIRE DIST 3	8078-00	0	0.000000%
LINDENWOLD TWP FIRE DIST 1	8082-00	1	0.000894%
SECAUCUS HOUSING AUTHORITY	8099-00	10	0.008942%
PRINCETON	8140-00	155	0.138602%
PRINCETON RETIRED CH48	8140-01	62	0.055441%
Total Nonspecial Funding Situation		66,213	59.207960%
Total			100.000000%

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

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Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2019

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
Special Funding Situations:							
Nonemployer (State of New Jersey)		\$ 5,525,718,739	—	—	4,551,662	365,962,544	370,514,206
Nonspecial Funding Situations:							
BAYONNE CITY HOUSING AUTH	0002-00	10,659,403	—	—	8,780	1,006,871	1,015,651
BLAIRSTOWN TOWNSHIP	0004-00	3,997,310	—	—	3,293	396,522	399,815
BURLINGTON CITY HOUSING AUTH	0006-00	363,441	—	—	299	6,500	6,799
BYRAM TOWNSHIP	0007-00	7,146,636	—	—	5,887	10,540,689	10,546,576
CHATHAM TOWNSHIP	0008-00	14,051,069	—	—	11,574	740,528	752,102
ELIZABETH CITY HOUSING AUTH	0011-00	9,690,317	—	—	7,982	—	7,982
GUTTENBERG TOWN	0012-00	11,628,489	—	—	9,579	—	9,579
HOLLAND TOWNSHIP	0017-00	1,695,833	—	—	1,397	192,787	194,184
JEFFERSON TOWNSHIP	0019-00	21,682,248	—	—	17,860	—	17,860
MANCHESTER TOWNSHIP	0020-00	21,076,603	—	—	17,361	698,960	716,321
MAURICE RIVER TOWNSHIP	0021-00	2,301,477	—	—	1,896	—	1,896
MIDDLE TOWNSHIP	0022-00	28,344,341	—	—	23,348	41,805,524	41,828,872
MONROE TOWNSHIP	0024-00	26,285,067	—	—	21,652	1,099,758	1,121,410
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	2,786,020	—	—	2,295	165,630	167,925
PASSAIC VALLEY SEWERAGE COMM	0027-00	98,962,854	—	—	81,518	5,295,913	5,377,431
PERTH AMBOY CITY HOUS AUTH	0029-00	4,602,955	—	—	3,792	85,361	89,153
PITTSBORO TOWNSHIP	0030-00	—	—	—	—	—	—
PRINCETON HOUSING AUTHORITY	0031-00	605,645	—	—	499	19,160	19,659
RIVERSIDE TOWNSHIP	0033-00	1,816,935	—	—	1,497	—	1,497
WEST NEW YORK HOUSING AUTHORITY	0035-00	7,752,281	—	—	6,386	1,353,361	1,359,747
WYCKOFF TOWNSHIP	0036-00	12,718,542	—	—	10,477	67,057	77,534
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	1,211,290	—	—	998	193,571	194,569
AVALON BOROUGH	0038-00	15,746,901	—	—	12,971	425,089	438,060
CAPE MAY CITY	0040-00	14,051,069	—	—	11,574	884,562	896,136
CEDAR GROVE TOWNSHIP	0041-00	11,991,795	—	—	9,878	43,792	53,670
HAMMONTON TOWN	0045-00	12,234,134	—	—	10,078	47,897	57,975
HAMMONTON TOWN	0045-01	363,441	—	—	299	169,522	169,821
HUNTERDON COUNTY	0047-00	79,097,677	—	—	65,155	85,668,405	85,733,560
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	2,059,138	—	—	1,696	2,642,739	2,644,435
WEST AMWELL TOWNSHIP	0054-00	1,816,935	—	—	1,497	553,333	554,830
CAPE MAY COUNTY BRIDGE COMM	0056-00	5,087,498	—	—	4,191	—	4,191
CLINTON TOWN	0057-00	5,571,905	—	—	4,590	258,988	263,578
RAHWAY CITY HOUSING AUTHORITY	0060-00	2,059,138	—	—	1,696	—	1,696
ANDOVER TOWNSHIP	0061-00	6,540,991	—	—	5,388	—	5,388
BETHLEHEM TOWNSHIP	0064-00	1,574,731	—	—	1,297	29,764	31,061
BOUND BROOK BOROUGH	0065-00	10,174,860	—	—	8,381	661,668	670,049
BUENA BOROUGH	0066-00	3,512,767	—	—	2,894	—	2,894
GARFIELD CITY HOUSING AUTH	0070-00	2,543,681	—	—	2,095	49,095	51,190
MILFORD BOROUGH	0072-00	1,332,392	—	—	1,098	35,963	37,061
PATERSON CITY HOUSING AUTHORITY	0074-00	9,690,317	—	—	7,982	668,169	676,151
PENNSAUKEN TOWNSHIP	0075-00	484,543	—	—	399	10,607	11,006
SEA ISLE CITY	0077-00	21,318,807	—	—	17,561	2,325,247	2,342,808
CLAYTON BOROUGH	0081-00	7,510,077	—	—	6,186	—	6,186
PATERSON CITY	0083-00	179,998,703	—	—	148,269	265,482,983	265,631,252
SEA BRIGHT BOROUGH	0084-00	3,876,208	—	—	3,193	394,298	397,491
STONE HARBOR BOROUGH	0085-00	7,631,179	—	—	6,286	—	6,286
STONE HARBOR BOROUGH	0085-01	—	—	—	—	186,628	186,628
NORTH BERGEN TWP HOUSING AUTH	0086-00	6,662,093	—	—	5,488	—	5,488
LITTLE FERRY BOROUGH	0087-00	10,295,962	—	—	8,481	4,744,237	4,752,718
MIDLAND PARK BOROUGH	0088-00	5,329,702	—	—	4,390	256,765	261,155
MAYWOOD BOROUGH	0089-00	10,538,301	—	—	8,681	172,602	181,283
NETCONG BOROUGH	0090-00	2,301,477	—	—	1,896	307,881	309,777
WEST DEPTFORD TOWNSHIP	0092-00	23,135,741	—	—	19,057	61,753	80,810
ISLAND HEIGHTS BOROUGH	0093-00	1,211,290	—	—	998	243,148	244,146
LINWOOD CITY	0094-00	6,540,991	—	—	5,388	—	5,388
UPPER DEERFIELD TOWNSHIP	0097-00	2,664,783	—	—	2,195	—	2,195
RARITAN BOROUGH	0098-00	6,056,448	—	—	4,989	470,935	475,924
MAPLE SHADE TOWNSHIP	0099-00	4,118,412	—	—	3,392	—	3,392
SOUTH BOUND BROOK BOROUGH	0101-00	2,786,020	—	—	2,295	383,692	385,987
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	2,664,783	—	—	2,195	46,870	49,065
MARLBORO TOWNSHIP	0104-00	—	—	—	—	276,949	276,949
SOUTH TOMS RIVER BOROUGH	0116-00	3,149,326	—	—	2,594	14,985	17,579
WOODBURY HEIGHTS BOROUGH	0119-00	3,270,563	—	—	2,694	385,745	388,439
CLINTON TOWNSHIP	0131-00	3,633,869	—	—	2,993	72,359	75,352
EGG HARBOR TOWNSHIP	0132-00	—	—	—	—	—	—
BERLIN BOROUGH	0135-00	8,357,926	—	—	6,885	638,403	645,288
STILLWATER TOWNSHIP	0136-00	2,059,138	—	—	1,696	—	1,696
GLEN ROCK BOROUGH	0139-00	16,958,191	—	—	13,969	131,034	145,003
SUSSEX BOROUGH	0140-00	1,332,392	—	—	1,098	23,435	24,533
LAMBERTVILLE CITY	0161-00	5,571,905	—	—	4,590	593,586	598,176
WOODBINE BOROUGH	0162-00	1,211,290	—	—	998	233,556	234,554
DELAWARE TOWNSHIP	0164-00	3,270,563	—	—	2,694	57,477	60,171
CLEMENTON BOROUGH	0166-00	3,754,971	—	—	3,093	524,241	527,334
STAFFORD TOWNSHIP	0167-00	33,431,703	—	—	27,539	1,053,743	1,081,282
MOUNT OLIVE TOWNSHIP	0172-00	23,620,284	—	—	19,457	1,717,806	1,737,263
HAMPTON TOWNSHIP	0175-00	2,664,783	—	—	2,195	46,870	49,065
EAST RUTHERFORD BOROUGH	0177-00	9,327,012	—	—	7,683	668,169	675,852

Deferred inflows of resources				OPEB (benefit) expense		
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB (benefit) expense	Net amortization of deferred amounts from changes in proportion	Total OPEB (benefit) expense
1,615,935,560	1,958,191,824	500,981,099	4,075,108,483	(51,502,481)	(21,742,309)	(73,244,790)
3,117,225	3,777,455	2,656,636	9,551,316	(99,351)	(270,301)	(369,652)
1,168,969	1,416,558	606,716	3,192,243	(37,257)	(29,172)	(66,429)
106,284	128,795	83,733	318,812	(3,387)	(13,136)	(16,523)
2,089,955	2,532,609	—	4,622,564	(66,610)	1,495,133	1,428,523
4,109,080	4,979,386	3,751,968	12,840,434	(130,963)	(508,414)	(639,377)
2,833,827	3,434,033	3,204,884	9,472,744	(90,319)	(527,498)	(617,817)
3,400,624	4,120,878	3,627,371	11,148,873	(108,383)	(624,092)	(732,475)
495,928	600,965	520,202	1,617,095	(15,806)	(60,525)	(76,331)
6,340,734	7,683,706	4,016,886	18,041,326	(202,089)	(670,425)	(872,514)
6,163,620	7,469,079	4,316,745	17,949,444	(196,445)	(591,359)	(787,804)
673,042	815,592	522,904	2,011,538	(21,451)	(84,065)	(105,516)
8,288,990	10,044,604	—	18,333,594	(264,183)	5,929,862	5,665,679
7,686,778	9,314,843	4,410,674	21,412,295	(244,990)	(597,319)	(842,309)
814,741	987,304	328,061	2,130,106	(25,967)	(15,415)	(41,382)
28,940,596	35,070,234	16,814,769	80,825,599	(922,384)	(1,978,244)	(2,900,628)
1,346,083	1,631,185	1,329,995	4,307,263	(42,902)	(197,499)	(240,401)
—	—	3,728,312	3,728,312	—	(739,744)	(739,744)
177,114	214,627	965,725	1,357,466	(5,645)	(140,808)	(146,453)
531,342	643,881	739,878	1,915,101	(16,935)	(124,244)	(141,179)
2,267,069	2,747,236	1,619,383	6,633,688	(72,255)	28,029	(44,226)
3,719,397	4,507,168	3,419,466	11,646,031	(118,543)	(550,082)	(668,625)
354,228	429,254	335,653	1,119,135	(11,290)	(15,837)	(27,127)
4,605,008	5,580,352	1,737,100	11,922,460	(146,769)	(246,938)	(393,707)
4,109,080	4,979,386	2,022,843	11,111,309	(130,963)	(240,091)	(371,054)
3,506,868	4,249,625	1,932,617	9,689,110	(111,770)	(318,265)	(430,035)
3,577,738	4,335,505	2,274,925	10,188,168	(114,028)	(383,910)	(497,938)
106,284	128,795	70,120	305,199	(3,387)	16,115	12,728
23,131,244	28,030,457	7,770,357	58,932,058	(737,230)	15,742,344	15,005,114
602,172	729,713	49,549	1,381,434	(19,192)	423,385	404,193
531,342	643,881	293,381	1,468,604	(16,935)	24,240	7,305
1,487,783	1,802,896	1,926,760	5,217,439	(47,418)	(329,162)	(376,580)
1,629,442	1,974,559	633,222	4,237,223	(51,933)	(57,249)	(109,182)
602,172	729,713	410,374	1,742,259	(19,192)	174,036	(93,228)
1,912,841	2,317,982	1,336,112	5,566,935	(60,965)	(235,707)	(296,672)
460,513	558,050	569,075	1,587,638	(14,677)	(86,670)	(101,347)
2,975,526	3,605,744	1,683,016	8,264,286	(94,835)	(191,132)	(285,967)
1,027,270	1,244,847	1,216,342	3,488,459	(32,741)	(213,586)	(246,327)
743,872	901,424	855,800	2,501,096	(23,708)	(123,028)	(146,736)
389,643	472,170	291,700	1,153,513	(12,419)	(47,735)	(60,154)
2,833,827	3,434,033	3,447,654	9,715,514	(90,319)	(467,030)	(557,349)
141,699	171,711	318,147	631,557	(4,516)	(47,258)	(51,774)
6,234,450	7,554,911	3,983,765	17,773,126	(198,702)	(302,457)	(501,159)
2,196,239	2,661,404	1,879,658	6,737,301	(69,998)	(303,689)	(373,687)
52,638,637	63,787,537	—	116,426,174	(1,677,678)	37,657,161	35,979,483
1,133,554	1,373,642	722,072	3,229,268	(36,128)	(53,236)	(89,364)
2,231,654	2,704,320	2,120,160	7,056,134	(71,126)	(363,019)	(434,145)
—	—	2,545,460	2,545,460	—	(354,606)	(354,606)
1,948,256	2,360,898	1,505,249	5,814,403	(62,094)	(268,530)	(330,624)
3,010,941	3,648,660	1,926,506	8,586,107	(95,964)	448,108	352,144
1,558,613	1,888,728	1,644,103	5,091,444	(49,675)	(248,893)	(298,568)
3,081,810	3,734,540	1,331,302	8,147,652	(98,222)	(231,323)	(329,545)
673,042	815,592	714,271	2,202,905	(21,451)	(81,869)	(103,320)
6,765,793	8,198,792	3,210,452	18,175,037	(215,637)	(571,048)	(786,685)
354,228	429,254	268,713	1,052,195	(11,290)	(13,640)	(24,930)
1,912,841	2,317,982	3,279,584	7,510,407	(60,965)	(556,294)	(617,259)
779,286	944,340	1,173,892	2,897,518	(24,837)	(211,031)	(235,868)
1,771,142	2,146,271	4,798,975	8,716,388	(56,449)	(638,700)	(695,149)
1,204,384	1,459,474	2,035,310	4,699,168	(38,386)	(351,506)	(389,892)
814,741	987,304	1,584,046	3,386,091	(25,967)	(189,598)	(215,565)
779,286	944,340	327,081	2,050,707	(24,837)	(39,508)	(64,345)
—	—	26,565,400	26,565,400	—	(3,807,095)	(3,807,095)
920,986	1,116,051	596,258	2,633,295	(29,353)	(112,203)	(141,556)
956,440	1,159,015	932,508	3,047,963	(30,483)	(89,500)	(119,983)
1,062,685	1,287,762	1,376,404	3,726,851	(33,869)	(193,454)	(227,323)
—	—	24,138,935	24,138,935	—	(4,007,060)	(4,007,060)
2,444,183	2,961,863	1,373,903	6,779,949	(77,900)	(102,034)	(179,934)
602,172	729,713	791,574	2,123,459	(19,192)	(133,031)	(152,223)
4,959,236	6,009,606	2,072,580	13,041,422	(158,059)	(298,757)	(456,816)
389,643	472,170	450,418	1,312,231	(12,419)	(76,668)	(89,087)
1,629,442	1,974,559	2,005,606	5,609,607	(51,933)	(231,405)	(283,338)
354,228	429,254	—	783,482	(11,290)	42,811	31,521
956,440	1,159,015	609,768	2,725,223	(30,483)	(89,846)	(120,329)
1,098,100	1,330,678	1,213,943	3,642,721	(34,998)	(82,415)	(117,413)
9,776,733	11,847,452	3,953,407	25,577,592	(311,600)	(510,142)	(821,742)
6,907,492	8,370,503	3,404,067	18,682,062	(220,153)	(249,219)	(469,372)
779,286	944,340	613,926	2,337,552	(24,837)	(96,422)	(121,259)
2,727,582	3,305,286	2,549,545	8,582,413	(86,932)	(258,522)	(345,454)

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, 2019

	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources		
					Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
PEAPACK GLADSTONE BOROUGH	0188-00	\$ 4,724,057	—	—	3,891	252,487	256,378
BEACH HAVEN BOROUGH	0195-00	10,659,403	—	—	8,780	1,328,810	1,337,590
VERONA TOWNSHIP	0201-00	—	—	—	—	—	—
OGDENSBURG BOROUGH	0204-00	1,211,290	—	—	998	1,786,551	1,787,549
SWEDESBORO BOROUGH	0205-00	1,695,833	—	—	1,397	192,787	194,184
CAMDEN COUNTY	0207-00	1,574,731	—	—	1,297	2,322,596	2,323,893
OCEAN CITY	0208-00	44,333,446	—	—	36,519	65,388,113	65,424,632
ALPINE BOROUGH	0211-00	1,211,290	—	—	998	69,508	70,506
OAKLYN BOROUGH	0212-00	3,633,869	—	—	2,993	7,351	10,344
MATAWAN BOROUGH	0214-00	11,386,150	—	—	9,379	196,037	205,416
BARNEGAT LIGHT BOROUGH	0217-00	1,574,731	—	—	1,297	200,393	201,690
AUDUBON BOROUGH	0222-00	9,690,317	—	—	7,982	335,624	343,606
SCOTCH PLAINS TOWNSHIP	0245-00	—	—	—	—	377,241	377,241
BERKELEY TOWNSHIP	0246-00	47,119,466	—	—	38,813	2,776,851	2,815,664
LOWER TOWNSHIP	0247-00	17,806,040	—	—	14,667	148,140	162,807
NORTH BRUNSWICK TOWNSHIP	0248-00	22,166,655	—	—	18,259	726,844	745,103
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	1,332,392	—	—	1,098	1,965,166	1,966,264
HADDON TOWNSHIP FIRE COMM DIST	0250-00	726,747	—	—	599	12,830	13,429
SOMERS POINT CITY	0251-00	7,631,179	—	—	6,286	—	6,286
LODI BOROUGH HOUSING AUTHORITY	0253-00	2,422,579	—	—	1,996	42,595	44,591
PLEASANTVILLE CITY	0254-00	20,834,264	—	—	17,162	30,728,791	30,745,953
MENDHAM BOROUGH	0255-00	3,512,767	—	—	2,894	—	2,894
PENNINGTON BOROUGH	0257-00	2,907,122	—	—	2,395	379,416	381,811
MOUNT ARLINGTON BOROUGH	0259-00	5,208,600	—	—	4,290	252,487	256,777
WANAQUE BOROUGH	0260-00	7,631,179	—	—	6,286	507,749	514,035
FANWOOD BOROUGH	0261-00	8,115,722	—	—	6,685	312,359	319,044
TUCKERTON BOROUGH	0262-00	3,633,869	—	—	2,993	—	2,993
DELTRAN TOWNSHIP	0276-00	5,450,804	—	—	4,490	—	4,490
SANDYSTON TOWNSHIP	0277-00	847,849	—	—	698	14,882	15,580
BRANCHBURG TOWNSHIP	0279-00	10,538,301	—	—	8,681	509,252	517,933
WHITE TOWNSHIP	0281-00	969,086	—	—	798	17,106	17,904
EAST WINDSOR TOWNSHIP	0282-00	18,532,786	—	—	15,266	315,439	330,705
TRENTON CITY PARKING AUTHORITY	0300-00	605,645	—	—	499	12,830	13,329
READINGTON TOWNSHIP	0319-00	14,293,272	—	—	11,774	—	11,774
TETERBORO BOROUGH	0321-00	2,786,020	—	—	2,295	57,940	60,235
VERNON TOWNSHIP	0333-00	19,986,415	—	—	16,463	26,923,811	26,940,274
CAMDEN CITY	0336-00	113,982,873	—	—	93,890	—	93,890
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	1,332,392	—	—	1,098	—	1,098
WEST LONG BRANCH BOROUGH	0343-00	121,102	—	—	100	178,615	178,715
UNION CITY HOUSING AUTH	0344-00	5,087,498	—	—	4,191	1,192,431	1,196,622
FRANKFORD TOWNSHIP	0345-00	2,301,477	—	—	1,896	221,693	223,589
CAMDEN CITY HOUSING AUTH	0348-00	16,231,309	—	—	13,370	—	13,370
ESSEX COUNTY	0349-00	493,360,914	—	—	406,393	531,925,943	532,332,336
MERCER COUNTY	0350-00	230,388,597	—	—	189,777	9,787,320	9,977,097
MERCER COUNTY LIBRARY	0350-01	13,687,628	—	—	11,275	1,382,011	1,393,286
HUDSON COUNTY	0352-00	471,436,462	—	—	388,334	21,611,989	22,000,323
ESTELL MANOR CITY	0355-00	484,543	—	—	399	328,859	329,258
NEWARK CITY	0356-00	445,999,243	—	—	367,380	585,089,098	585,456,478
SOUTH AMBOY CITY	0358-00	18,896,227	—	—	15,565	1,954,384	1,969,949
TRENTON CITY	0359-00	191,263,751	—	—	157,549	282,097,984	282,255,533
TRENTON CITY LIBRARY	0359-01	3,149,326	—	—	2,594	4,644,992	4,647,586
JERSEY CITY (POLICE)	0360-01	121,102	—	—	100	2,224	2,324
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	847,849	—	—	698	14,882	15,580
ALLENDALE BOROUGH	0362-00	7,388,840	—	—	6,086	125,731	131,817
AUDUBON PARK BOROUGH	0365-00	121,102	—	—	100	131,965	132,065
BRANCHVILLE BOROUGH	0369-00	605,645	—	—	499	—	499
CHESTER BOROUGH	0373-00	3,512,767	—	—	2,894	59,701	62,595
CLOSTER BOROUGH	0374-00	—	—	—	—	307,912	307,912
DUNELLEN BOROUGH	0375-00	6,783,195	—	—	5,587	—	5,587
EMERSON BOROUGH	0378-00	3,754,971	—	—	3,093	70,306	73,399
ENGLEWOOD CLIFFS BOROUGH	0379-00	7,510,077	—	—	6,186	337,848	344,034
FAIR HAVEN BOROUGH	0380-00	7,631,179	—	—	6,286	293,029	299,315
GLEN GARDNER BOROUGH	0387-00	605,645	—	—	499	—	499
HAMPTON BOROUGH	0389-00	1,211,290	—	—	998	184,406	185,404
HELMETTA BOROUGH	0392-00	1,332,392	—	—	1,098	—	1,098
JAMESBURG BOROUGH	0398-00	3,754,971	—	—	3,093	233,500	236,593
LAKEHURST BOROUGH	0400-00	3,028,224	—	—	2,494	34,716	37,210
LAWNSIDE BOROUGH	0401-00	—	—	—	—	464,916	464,916
LINDENWOLD BOROUGH	0403-00	8,479,028	—	—	6,984	544,836	551,820
LITTLE SILVER BOROUGH	0404-00	7,025,534	—	—	5,787	9,415,088	9,420,875
MILLTOWN BOROUGH	0408-00	7,025,534	—	—	5,787	—	5,787
NEPTUNE CITY BOROUGH	0411-00	4,481,853	—	—	3,692	1,502,695	1,506,387
TINTON FALLS BOROUGH	0413-00	20,955,366	—	—	17,261	—	17,261
NORTH CALDWELL TOWNSHIP	0414-00	3,512,767	—	—	2,894	387,798	390,692
OLD TAPPAN BOROUGH	0417-00	6,540,991	—	—	5,388	286,529	291,917
PARAMUS BOROUGH	0418-00	46,756,025	—	—	38,514	1,144,406	1,182,920
PARAMUS BOROUGH POLICE DEPARTM	0418-01	5,814,245	—	—	4,789	261,040	265,829
PEMBERTON BOROUGH	0419-00	1,695,833	—	—	1,397	186,208	187,605
RIVERTON BOROUGH	0424-00	3,391,665	—	—	2,794	—	2,794
ROSELAND BOROUGH	0428-00	9,205,910	—	—	7,583	73,524	81,107

Deferred inflows of resources				OPEB (benefit) expense		
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB (benefit) expense	Net amortization of deferred amounts from changes in proportion	Total OPEB (benefit) expense
1,381,498	1,674,101	1,550,658	4,606,257	(44,031)	(202,342)	(246,373)
3,117,225	3,777,455	1,929,536	8,824,216	(99,351)	(95,426)	(194,777)
—	—	17,494,312	17,494,312	—	(3,471,094)	(3,471,094)
354,228	429,254	—	783,482	(11,290)	253,411	242,121
495,928	600,965	520,202	1,617,095	(15,806)	(60,525)	(76,331)
460,513	558,050	—	1,018,563	(14,677)	329,446	314,769
12,964,828	15,710,787	—	28,675,615	(413,210)	9,274,910	8,861,700
354,228	429,254	122,797	906,279	(11,290)	(14,103)	(25,393)
1,062,685	1,287,762	499,248	2,849,695	(33,869)	(74,913)	(108,782)
3,329,754	4,034,998	2,783,090	10,147,842	(106,125)	(466,249)	(572,374)
460,513	558,050	303,227	1,321,790	(14,677)	(26,778)	(41,455)
2,833,827	3,434,033	2,138,194	8,406,054	(90,319)	(294,119)	(384,438)
—	—	14,348,007	14,348,007	—	(2,261,959)	(2,261,959)
13,779,569	16,698,091	9,719,675	40,197,335	(439,177)	(1,206,053)	(1,645,230)
5,207,180	6,310,064	3,765,126	15,282,370	(165,961)	(615,225)	(781,186)
6,482,394	7,855,370	4,677,492	19,015,256	(206,604)	(607,468)	(814,072)
389,643	472,170	—	861,813	(12,419)	278,747	266,328
212,529	257,543	167,531	637,603	(6,774)	(26,302)	(33,076)
2,231,654	2,704,320	1,750,994	6,686,968	(71,126)	(278,933)	(350,059)
708,457	858,508	557,991	2,124,956	(22,580)	(87,636)	(110,216)
6,092,751	7,383,200	—	13,475,951	(194,186)	4,358,694	4,164,508
1,027,270	1,244,847	637,230	2,909,347	(32,741)	(99,439)	(132,180)
850,156	1,030,219	992,266	2,872,641	(27,096)	(104,806)	(131,902)
1,523,198	1,845,812	835,998	4,205,008	(48,547)	(100,971)	(149,518)
2,231,654	2,704,320	369,836	5,305,810	(71,126)	14,945	(56,181)
2,373,353	2,876,031	3,335,807	8,585,191	(75,643)	(524,194)	(599,837)
1,062,685	1,287,762	928,437	3,278,884	(33,869)	(134,806)	(168,675)
1,594,027	1,931,644	817,361	4,343,032	(50,804)	(139,355)	(190,159)
247,944	300,459	482,175	1,030,578	(7,902)	(87,595)	(95,497)
3,081,810	3,734,540	2,193,392	9,009,742	(98,222)	(292,977)	(391,199)
283,398	343,422	366,620	993,440	(9,032)	(63,503)	(72,535)
5,419,709	6,567,607	3,092,650	15,079,966	(172,735)	(493,361)	(666,096)
177,114	214,627	489,501	881,242	(5,645)	(80,081)	(85,726)
4,179,910	5,065,218	2,310,969	11,556,097	(133,220)	(425,688)	(558,908)
814,741	987,304	595,063	2,397,108	(25,967)	(99,847)	(125,814)
5,844,807	7,082,741	1,967,563	14,895,111	(186,283)	4,105,898	3,919,615
33,333,035	40,392,995	40,265,485	113,991,515	(1,062,378)	(6,625,809)	(7,688,187)
389,643	472,170	12,935,614	13,797,427	(12,419)	(1,903,332)	(1,903,332)
35,415	42,916	—	78,331	(1,129)	25,335	24,206
1,487,783	1,802,896	—	3,290,679	(47,418)	194,972	147,554
673,042	815,592	656,720	2,145,354	(21,451)	(56,547)	(77,998)
4,746,667	5,752,015	6,341,140	16,839,822	(151,284)	(1,055,349)	(1,206,633)
144,277,961	174,836,134	48,447,050	367,561,145	(4,598,372)	98,132,392	93,534,020
67,374,606	81,644,594	50,971,677	199,990,877	(2,147,337)	(6,842,936)	(8,990,273)
4,002,796	4,850,591	2,913,768	11,767,155	(127,576)	(261,872)	(389,448)
137,866,397	167,066,596	95,628,014	400,561,007	(4,394,025)	(12,575,652)	(16,969,677)
141,699	171,711	199,724	513,134	(4,516)	12,662	8,146
130,427,563	158,052,212	28,812,431	317,292,206	(4,156,937)	91,192,169	87,035,232
5,525,993	6,696,403	3,533,232	15,755,628	(176,122)	(300,523)	(476,645)
55,932,976	67,779,619	266,972,321	390,684,916	(1,782,674)	(4,048,879)	(5,831,553)
920,986	1,116,051	4,560,452	6,597,489	(29,353)	(101,099)	(130,452)
35,415	42,916	28,000	106,331	(1,129)	(4,379)	(5,508)
247,944	300,459	195,330	743,733	(7,902)	(30,681)	(38,583)
2,160,785	2,618,441	1,145,528	5,924,754	(68,868)	(179,414)	(248,282)
35,415	42,916	14,386	92,717	(1,129)	24,064	22,935
177,114	214,627	305,562	697,303	(5,645)	(51,175)	(56,820)
1,027,270	1,244,847	1,606,398	3,878,515	(32,741)	(296,518)	(329,259)
—	—	14,032,187	14,032,187	—	(1,991,923)	(1,991,923)
1,983,671	2,403,813	1,939,911	6,327,395	(63,223)	(332,366)	(395,589)
1,098,100	1,330,678	847,883	3,276,661	(34,998)	(109,933)	(144,931)
2,196,239	2,661,404	5,990,680	10,848,323	(69,998)	(865,315)	(935,313)
2,231,654	2,704,320	1,474,358	6,410,332	(71,126)	(215,806)	(286,932)
177,114	214,627	735,763	1,127,504	(5,645)	(136,532)	(142,177)
354,228	429,254	265,450	1,048,932	(11,290)	(14,565)	(25,855)
389,643	472,170	1,360,223	2,222,036	(12,419)	(223,535)	(235,954)
1,098,100	1,330,678	834,405	3,263,183	(34,998)	(80,680)	(115,678)
885,571	1,073,135	955,519	2,914,225	(28,225)	(141,237)	(169,462)
—	—	4,728,328	4,728,328	—	(677,841)	(677,841)
2,479,598	3,004,779	669,855	6,154,232	(79,029)	(42,936)	(121,965)
2,054,540	2,489,693	634,343	5,178,576	(65,482)	1,443,424	1,377,942
2,054,540	2,489,693	1,915,391	6,459,624	(65,482)	(68,487)	(353,969)
1,310,669	1,588,269	—	2,898,938	(41,773)	271,010	229,237
6,128,166	7,426,115	3,294,386	16,848,667	(195,315)	(530,697)	(726,012)
1,027,270	1,244,847	925,184	3,197,301	(32,741)	(97,014)	(129,755)
1,912,841	2,317,982	1,888,959	6,119,782	(60,965)	(240,910)	(301,875)
13,673,284	16,569,295	12,193,227	42,435,806	(435,790)	(1,943,291)	(2,379,081)
1,700,312	2,060,439	768,916	4,529,667	(54,192)	(93,151)	(147,343)
495,928	600,965	171,432	1,268,325	(15,806)	(2,713)	(18,519)
991,855	1,201,931	550,310	2,744,096	(31,612)	(93,762)	(125,374)
2,692,167	3,262,370	1,302,070	7,256,607	(85,804)	(241,631)	(327,435)

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, 2019

	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources	
					Net difference between projected and actual investment earnings on OPEB plan investments	Total deferred outflows of resources
SHIP BOTTOM BOROUGH	0430-00	\$ 3,028,224	—	—	2,494	710,007
SHREWSBURY BOROUGH	0431-00	7,146,636	—	—	5,887	5,887
SPOTSWOOD BOROUGH	0434-00	12,839,779	—	—	10,576	397,348
STRATFORD BOROUGH	0437-00	5,693,143	—	—	4,690	4,690
WATCHUNG BOROUGH	0443-00	10,659,403	—	—	8,780	202,764
WEST CAPE MAY BOROUGH	0444-00	—	—	—	—	190,735
WEST WILDWOOD BOROUGH	0446-00	847,849	—	—	698	177,663
WOODCLIFF LAKE BOROUGH	0447-00	7,510,077	—	—	6,186	127,955
ALEXANDRIA TOWNSHIP	0453-00	1,332,392	—	—	1,098	57,346
BERLIN TOWNSHIP	0458-00	9,084,673	—	—	7,483	477,434
CHESTER TOWNSHIP	0463-00	9,932,657	—	—	8,182	498,646
CINNAMINSON TOWNSHIP	0464-00	6,298,788	—	—	5,188	112,901
COMMERCIAL TOWNSHIP	0465-00	1,938,036	—	—	1,596	34,042
CRANBURY TOWNSHIP	0466-00	4,724,057	—	—	3,891	3,058,034
DEERFIELD TOWNSHIP	0467-00	—	—	—	—	177,904
DELANCO TOWNSHIP	0468-00	2,180,376	—	—	1,796	—
DENNIS TOWNSHIP	0469-00	3,754,971	—	—	3,093	136,459
DEPTFORD TOWNSHIP	0470-00	24,710,472	—	—	20,355	2,854,856
EAGLESWOOD TOWNSHIP	0473-00	1,453,493	—	—	1,197	—
EASTAMPTON TOWNSHIP	0474-00	1,695,833	—	—	1,397	197,064
EAST GREENWICH TOWNSHIP	0475-00	4,845,159	—	—	3,991	81,083
EDGEWATER PARK TOWNSHIP	0477-00	1,938,036	—	—	1,596	36,266
ELK TOWNSHIP	0478-00	3,149,326	—	—	2,594	—
GREEN TOWNSHIP	0487-00	2,301,477	—	—	1,896	157,513
GREEN BROOK TOWNSHIP	0488-00	7,994,485	—	—	6,585	—
HAINESPORT TOWNSHIP	0492-00	1,574,731	—	—	1,297	—
HARRISON TOWNSHIP	0494-00	5,329,702	—	—	4,390	7,267,745
KNOWLTON TOWNSHIP	0498-00	242,204	—	—	200	29,764
LACEY TOWNSHIP	0499-00	25,195,015	—	—	20,754	612,573
LEBANON TOWNSHIP	0501-00	242,204	—	—	200	2,481,940
LIBERTY TOWNSHIP	0502-00	726,747	—	—	599	12,830
LOGAN TOWNSHIP	0504-00	121,102	—	—	100	178,615
MANALAPAN TOWNSHIP	0510-00	27,617,594	—	—	22,749	2,092,945
MANSFIELD TOWNSHIP	0512-00	2,180,376	—	—	1,796	—
MANSFIELD TOWNSHIP	0513-00	3,391,665	—	—	2,794	4,294,515
MANTUA TOWNSHIP	0514-00	—	—	—	—	—
MEDFORD TOWNSHIP	0516-00	18,048,243	—	—	14,867	306,714
MILLSTONE TOWNSHIP	0517-00	5,329,702	—	—	4,390	555,455
MINE HILL TOWNSHIP	0518-00	2,422,579	—	—	1,996	42,595
MONTAGUE TOWNSHIP	0520-00	1,211,290	—	—	998	25,489
MONTVILLE TOWNSHIP	0521-00	13,808,729	—	—	11,375	20,366,717
MOUNT LAUREL TOWNSHIP	0522-00	16,231,309	—	—	13,370	103,321
MULLICA TOWNSHIP	0523-00	4,966,261	—	—	4,091	578,704
NEW HANOVER TOWNSHIP	0524-00	1,816,935	—	—	1,497	197,064
OXFORD TOWNSHIP	0528-00	969,086	—	—	798	345,203
PILESGROVE TOWNSHIP	0530-00	1,332,392	—	—	1,098	—
PLAINSBORO TOWNSHIP	0532-00	15,141,256	—	—	12,472	592,388
HAZLET TOWNSHIP	0537-00	13,324,186	—	—	10,975	17,343,477
RIVER VALE TOWNSHIP	0538-00	11,870,693	—	—	9,778	850,350
ROXBURY TOWNSHIP	0539-00	27,375,255	—	—	22,550	972,831
SHAMONG TOWNSHIP	0541-00	1,211,290	—	—	998	184,406
SOUTHAMPTON TOWNSHIP	0543-00	3,512,767	—	—	2,894	—
SPRINGFIELD TOWNSHIP	0546-00	2,543,681	—	—	2,095	44,647
TABERNACLE TOWNSHIP	0548-00	1,816,935	—	—	1,497	—
UPPER PITTSBORO TOWNSHIP	0551-00	1,332,392	—	—	1,098	57,346
VOORHEES TOWNSHIP	0552-00	33,431,703	—	—	27,539	5,670,592
WASHINGTON TOWNSHIP	0557-00	38,640,303	—	—	31,829	802,281
WATERFORD TOWNSHIP	0559-00	6,662,093	—	—	5,488	—
WEYMOUTH TOWNSHIP	0562-00	847,849	—	—	698	164,048
WILLINGBORO TOWNSHIP	0563-00	16,473,648	—	—	13,570	—
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	1,332,392	—	—	1,098	1,965,166
WOODLAND TOWNSHIP	0565-00	605,645	—	—	499	—
ATLANTIC COUNTY	0835-00	116,405,588	—	—	95,886	2,232,019
ATLANTIC COUNTY LIBRARY	0835-01	10,659,403	—	—	8,780	342,124
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	7,267,738	—	—	5,987	225,865
BERGEN COUNTY	0836-00	121,102	—	—	100	178,615
GLOUCESTER COUNTY	0840-00	169,581,503	—	—	139,688	3,790,053
MORRIS COUNTY	0843-00	363,441	—	—	299	6,500
OCEAN COUNTY	0844-00	267,938,713	—	—	220,708	7,886,820
OCEAN COUNTY LIBRARY	0844-01	44,696,752	—	—	36,818	1,923,423
OCEAN COUNTY PIC	0844-07	121,102	—	—	100	2,224
UNION COUNTY	0848-00	605,645	—	—	499	10,607
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	—	—	—	—	—
ASBURY PARK CITY	0851-00	30,645,818	—	—	25,244	3,298,249
ATLANTIC CITY	0852-00	110,954,649	—	—	91,396	—
ATLANTIC CITY ERI	0852-01	1,574,731	—	—	1,297	27,713
ATLANTIC CITY PFRS	0852-02	19,259,668	—	—	15,865	—
BEVERLY CITY	0854-00	1,211,290	—	—	998	21,383
BRIDGETON CITY	0855-00	15,141,256	—	—	12,472	—
BURLINGTON CITY	0857-00	9,811,555	—	—	8,082	857,877

Deferred inflows of resources				OPEB (benefit) expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB (benefit) expense	Net amortization of deferred amounts from changes in proportion	Total OPEB (benefit) expense	
885,571	1,073,135	1,709,883	3,668,589	(28,225)	(192,952)	(221,177)	
2,089,955	2,532,609	1,779,474	6,402,038	(66,610)	(314,979)	(381,589)	
3,754,852	4,550,132	2,450,289	10,755,273	(119,673)	(348,571)	(468,244)	
1,664,897	2,017,523	1,625,459	5,307,879	(53,063)	(265,727)	(318,790)	
3,117,225	3,777,455	3,074,949	9,969,629	(99,351)	(474,774)	(574,125)	
—	—	3,101,844	3,101,844	—	(442,506)	(442,506)	
247,944	300,459	248,036	796,439	(7,902)	(3,046)	(10,948)	
2,196,239	2,661,404	1,029,972	5,887,615	(69,998)	(155,321)	(225,319)	
389,643	472,170	136,411	998,224	(12,419)	(18,482)	(30,901)	
2,656,712	3,219,406	1,095,732	6,971,850	(84,674)	(122,786)	(207,460)	
2,904,696	3,519,913	1,767,151	8,191,760	(92,577)	(214,168)	(306,745)	
1,842,011	2,232,150	1,657,196	5,731,357	(58,708)	(257,561)	(316,269)	
566,757	686,797	446,394	1,699,948	(18,063)	(70,119)	(88,182)	
1,381,498	1,674,101	4,927,668	7,983,267	(44,031)	(263,306)	(307,337)	
—	—	1,432,223	1,432,223	—	(178,806)	(178,806)	
637,627	772,677	993,783	2,404,087	(20,322)	(166,634)	(186,956)	
1,098,100	1,330,678	1,348,877	3,777,655	(34,998)	(221,420)	(256,418)	
7,226,305	8,756,842	3,151,826	19,134,973	(230,314)	(126,767)	(357,081)	
425,058	515,086	486,010	1,426,154	(13,547)	(81,856)	(95,403)	
495,928	600,965	646,521	1,743,414	(15,806)	(63,068)	(78,874)	
1,416,913	1,717,016	272,891	3,406,820	(45,159)	(30,485)	(75,644)	
566,757	686,797	509,654	1,763,208	(18,063)	(71,391)	(89,454)	
920,986	1,116,051	1,337,941	3,374,978	(29,353)	(229,819)	(259,172)	
673,042	815,592	393,571	1,882,205	(21,451)	(27,152)	(48,603)	
2,337,899	2,833,068	1,535,277	6,706,244	(74,513)	(260,649)	(335,162)	
460,513	558,050	655,076	1,673,639	(14,677)	(114,677)	(129,354)	
1,558,613	1,888,728	627,551	4,074,892	(49,675)	1,094,658	1,044,983	
70,830	85,832	2,534,441	2,691,103	(2,257)	(365,445)	(367,702)	
7,368,004	8,928,553	5,978,821	22,275,378	(234,830)	(885,951)	(1,120,781)	
70,830	85,832	2,949,740	3,106,402	(2,257)	(15,726)	(17,983)	
212,529	257,543	310,886	780,958	(6,774)	(54,746)	(61,520)	
35,415	42,916	—	78,331	(1,129)	25,335	24,206	
8,076,461	9,787,061	4,382,880	22,246,402	(257,410)	(464,836)	(722,246)	
637,627	772,677	640,513	2,050,817	(20,322)	(108,130)	(128,452)	
991,855	1,201,931	13,386	2,207,172	(31,612)	697,534	665,922	
—	—	15,199,957	15,199,957	—	(3,015,864)	(3,015,864)	
5,278,010	6,395,896	2,694,072	14,367,978	(168,219)	(418,931)	(587,150)	
1,558,613	1,888,728	374,792	3,822,133	(49,675)	(13,073)	(36,602)	
708,457	858,508	414,637	1,981,602	(22,580)	(59,193)	(81,773)	
354,228	429,254	835,447	1,618,929	(11,290)	(131,718)	(143,008)	
4,038,211	4,893,507	—	8,931,718	(128,704)	2,888,896	2,760,192	
4,746,667	5,752,015	2,036,724	12,535,406	(151,284)	(157,384)	(528,668)	
1,452,328	1,759,932	1,596,537	4,808,797	(46,288)	(178,523)	(224,811)	
531,342	643,881	1,041,596	2,216,819	(16,935)	(151,560)	(168,495)	
283,398	343,422	545,671	1,172,491	(9,032)	(34,686)	(43,718)	
389,643	472,170	460,264	1,322,077	(12,419)	(77,477)	(89,896)	
4,427,894	5,365,725	2,886,437	12,680,056	(141,124)	(375,377)	(516,501)	
3,896,511	4,721,795	604,374	9,222,680	(124,188)	2,738,944	2,614,756	
3,471,453	4,206,710	1,646,834	9,324,997	(110,641)	(613,756)	(724,397)	
8,005,592	9,701,182	6,471,158	24,177,932	(255,151)	(932,254)	(1,187,405)	
354,228	429,254	265,450	1,048,932	(11,290)	(14,565)	(25,855)	
1,027,270	1,244,847	1,045,982	3,318,099	(32,741)	(158,869)	(191,610)	
743,872	901,424	729,282	2,374,578	(23,708)	(120,485)	(144,193)	
531,342	643,881	800,886	1,976,109	(16,935)	(125,515)	(142,450)	
389,643	472,170	136,411	998,224	(12,419)	(18,482)	(30,901)	
9,776,733	11,847,452	2,392,240	24,016,425	(311,600)	357,264	45,664	
11,299,931	13,693,264	3,097,838	28,091,033	(360,147)	(433,952)	(794,099)	
1,948,256	2,360,898	1,368,335	5,677,489	(62,094)	(214,649)	(276,743)	
247,944	300,459	438,812	987,215	(7,902)	(32,761)	(40,663)	
4,817,537	5,837,894	2,539,694	13,195,125	(153,543)	(397,931)	(551,474)	
389,643	472,170	—	861,813	(12,419)	278,747	266,328	
177,114	214,627	448,917	840,658	(5,645)	(79,618)	(85,263)	
34,041,531	41,251,551	31,301,230	106,594,312	(1,084,959)	(4,962,543)	(6,047,502)	
3,117,225	3,777,455	1,758,854	8,653,534	(99,351)	(265,907)	(365,258)	
2,125,370	2,575,525	749,991	5,450,886	(67,739)	(114,307)	(182,046)	
35,415	42,916	—	78,331	(1,129)	25,335	24,206	
49,592,241	60,095,913	34,580,545	144,268,699	(1,580,585)	(5,158,024)	(6,738,609)	
106,284	128,795	83,733	318,812	(3,387)	(13,136)	(16,523)	
78,355,723	94,951,520	51,108,698	224,415,941	(2,497,323)	(7,518,847)	(10,016,170)	
13,071,072	15,839,535	9,213,116	38,123,723	(416,596)	(1,238,833)	(1,655,429)	
35,415	42,916	28,000	106,331	(1,129)	(4,379)	(5,508)	
177,114	214,627	139,532	531,273	(5,645)	(21,923)	(27,568)	
—	—	140,001,919	140,001,919	—	(23,425,616)	(23,425,616)	
8,962,032	10,860,196	5,587,577	25,409,805	(285,634)	(432,819)	(718,453)	
32,447,464	39,319,860	28,693,003	100,460,327	(1,034,153)	(5,088,912)	(6,123,065)	
460,513	558,050	649,507	1,668,070	(14,677)	(113,869)	(128,546)	
5,632,278	6,825,198	5,791,956	18,249,432	(179,510)	(987,345)	(1,166,855)	
354,228	429,254	279,064	1,062,546	(11,290)	(43,818)	(55,108)	
4,427,894	5,365,725	4,418,963	14,212,582	(141,124)	(751,374)	(892,498)	
2,869,281	3,476,997	21,795,703	28,141,981	(91,449)	(3,115,459)	(3,206,908)	

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, 2019

	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources	
					Net difference between projected and actual investment earnings on OPEB plan investments	Total deferred outflows of resources
EGG HARBOR CITY	0859-00	\$ 2,543,681	—	—	2,095	51,190
ELIZABETH CITY	0860-00	180,119,805	—	—	148,369	7,640,206
ELIZABETH CITY FREE PUBLIC LIB	0860-01	3,876,208	—	—	3,193	125,666
ENGLEWOOD CITY	0861-00	27,011,949	—	—	22,250	145,757
LINDEN CITY	0866-00	115,678,842	—	—	95,287	1,873,477
MILLVILLE CITY	0868-00	23,135,741	—	—	19,057	1,395,765
NORTHFIELD CITY	0870-00	8,842,469	—	—	7,284	7,284
NORTH WILDWOOD CITY	0871-00	9,811,555	—	—	8,082	840,326
NORTH WILDWOOD CITY	0871-01	121,102	—	—	100	2,324
ORANGE CITY	0872-00	—	—	—	—	—
PASSAIC CITY	0873-00	80,914,611	—	—	66,651	2,925,612
PASSAIC CITY PUBLIC LIBRARY	0873-01	2,059,138	—	—	1,696	1,696
RAHWAY CITY	0876-00	37,913,557	—	—	31,230	50,244,807
SALEM CITY	0877-00	8,721,367	—	—	7,184	7,184
SALEM CITY FREE PUBLIC LIBRARY	0877-01	121,102	—	—	100	2,324
UNION CITY	0879-00	—	—	—	—	2,224
WILDWOOD CITY	0882-00	18,169,481	—	—	14,967	1,331,975
WOODBURY CITY	0883-00	13,324,186	—	—	10,975	88,637
RIDGEWOOD VILLAGE	0885-00	52,449,168	—	—	43,204	296,547
RIDGEWOOD PUBLIC LIBRARY	0885-01	1,816,935	—	—	1,497	1,497
BOONTON TOWN	0888-00	12,234,134	—	—	10,078	10,078
HARRISON TOWN	0891-00	39,003,744	—	—	32,128	533,854
KEARNY TOWN	0893-00	51,116,641	—	—	42,106	2,519,427
MONTCLAIR TOWNSHIP	0894-00	30,282,377	—	—	24,944	33,262,546
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01	2,543,681	—	—	2,095	3,753,812
NUTLEY TOWN	0896-00	35,854,418	—	—	29,534	29,534
SECAUCUS TOWN	0898-00	32,099,312	—	—	26,441	2,556,278
ALLENHURST BOROUGH	0903-00	4,845,159	—	—	3,991	12,182
AVON BY THE SEA BORO	0904-00	5,693,143	—	—	4,690	263,678
BELMAR BOROUGH	0905-00	13,445,424	—	—	11,075	243,378
BERGENFIELD BOROUGH	0906-00	24,952,676	—	—	20,554	1,755,295
BERGENFIELD BOROUGH, POLICE	0906-01	7,631,179	—	—	6,286	962,182
BRADLEY BEACH BOROUGH	0908-00	6,177,550	—	—	5,089	935,325
BUTLER BOROUGH	0910-00	16,473,648	—	—	13,570	299,243
CALDWELL BOROUGH	0911-00	7,025,534	—	—	5,787	5,787
CARTERET BOROUGH	0912-00	35,127,536	—	—	28,935	642,705
CLIFFSIDE PARK BOROUGH	0914-00	28,949,986	—	—	23,847	198,502
COLLINGSWOOD BOROUGH	0915-00	17,927,141	—	—	14,767	673,356
DEAL BOROUGH	0916-00	7,752,281	—	—	6,386	305,745
DUMONT BOROUGH	0917-00	8,357,926	—	—	6,885	226,750
ELMWOOD PARK BOROUGH	0918-00	20,107,517	—	—	16,563	16,563
EATONTOWN BOROUGH	0919-00	16,352,546	—	—	13,470	131,674
ESSEX FIELDS BOROUGH	0921-00	4,602,955	—	—	3,792	86,928
FAIR LAWN BOROUGH	0922-00	29,555,631	—	—	24,346	383,234
FAIRVIEW BOROUGH	0923-00	15,383,460	—	—	12,672	272,515
FREEHOLD BOROUGH	0926-00	11,870,693	—	—	9,778	210,092
GARWOOD BOROUGH	0927-00	5,571,905	—	—	4,590	258,988
GLASSBORO BOROUGH	0928-00	32,826,059	—	—	27,040	1,554,967
HASBROUCK HEIGHTS BOROUGH	0931-00	12,718,542	—	—	10,477	10,477
KEANSBURG BOROUGH	0933-00	15,383,460	—	—	12,672	12,672
KENILWORTH BOROUGH	0934-00	10,780,505	—	—	8,880	8,880
LAVALLETTA BOROUGH	0935-00	8,357,926	—	—	6,885	6,885
LEONIA BOROUGH	0936-00	9,205,910	—	—	7,583	7,583
LODI BOROUGH	0937-00	10,417,200	—	—	8,581	515,780
MANVILLE BOROUGH	0941-00	4,239,514	—	—	3,492	886,586
MANVILLE BORO DEP OF PUBLIC WO	0941-02	1,938,036	—	—	1,596	40,085
MIDDLESEX BOROUGH	0943-00	15,989,105	—	—	13,171	1,442,053
MONMOUTH BEACH BOROUGH	0944-00	5,571,905	—	—	4,590	96,280
MORRIS PLAINS BOROUGH	0945-00	8,963,571	—	—	7,384	7,384
MOUNTAIN LAKES BOROUGH	0946-00	—	—	—	—	89,171
NORTH ARLINGTON BOROUGH	0950-00	16,231,309	—	—	13,370	127,297
OCEAN GATE BOROUGH	0952-00	1,211,290	—	—	998	24,433
ORADELL BOROUGH	0953-00	12,718,542	—	—	10,477	10,477
PALISADES PARK BOROUGH	0954-00	16,231,309	—	—	13,370	796,664
PARK RIDGE BOROUGH	0955-00	—	—	—	—	—
POINT PLEASANT BOROUGH	0956-00	11,749,591	—	—	9,678	9,678
POINT PLEASANT BEACH BOROUGH	0957-00	9,569,216	—	—	7,882	836,849
POMPTON LAKES BOROUGH	0958-00	13,808,729	—	—	11,375	1,067,341
RAMSEY BOROUGH	0960-00	11,991,795	—	—	9,878	55,551
RIDGEFIELD BOROUGH	0962-00	16,715,852	—	—	13,769	13,769
ROSELLE PARK BOROUGH	0966-00	11,022,844	—	—	9,080	863,706
RUMSON BOROUGH	0967-00	11,870,693	—	—	9,778	53,570
SEA GIRT BOROUGH	0969-00	3,391,665	—	—	2,794	58,047
SEASIDE HEIGHTS BOROUGH	0970-00	8,963,571	—	—	7,384	7,384
SEASIDE PARK BOROUGH	0971-00	3,633,869	—	—	2,993	431,150
SOMERVILLE BOROUGH	0972-00	4,360,616	—	—	3,592	3,592
SPRING LAKE BOROUGH	0973-00	3,876,208	—	—	3,193	3,193
SPRING LAKE HEIGHTS BOROUGH	0974-00	3,149,326	—	—	2,594	776,295
TENAFLY BOROUGH	0975-00	14,293,272	—	—	11,774	11,774
TENAFLY BOROUGH LIBRARY	0975-01	1,090,188	—	—	898	1,608,833

Deferred inflows of resources				OPEB (benefit) expense		
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB (benefit) expense	Net amortization of deferred amounts from changes in proportion	Total OPEB (benefit) expense
743,872	901,424	855,800	2,501,096	(23,708)	(123,028)	(146,736)
52,674,051	63,830,452	27,310,112	143,814,615	(1,678,807)	(3,402,535)	(5,081,342)
1,133,554	1,373,642	510,368	3,017,564	(36,128)	(80,292)	(116,420)
7,899,347	9,572,434	2,049,508	19,521,289	(251,765)	(337,573)	(589,338)
33,829,002	40,994,008	15,131,848	89,954,858	(1,078,185)	(2,422,394)	(3,500,579)
6,765,793	8,198,792	3,847,230	18,811,815	(215,637)	(428,665)	(644,302)
2,585,883	3,133,574	3,521,199	9,240,656	(82,416)	(583,792)	(666,208)
2,869,281	3,476,997	1,541,005	7,887,283	(91,449)	(71,331)	(162,780)
35,415	42,916	28,000	106,331	(1,129)	(4,379)	(5,508)
—	—	48,898,116	48,898,116	—	(9,702,007)	(9,702,007)
23,662,586	28,674,338	15,559,635	67,896,559	(754,165)	(2,246,327)	(3,000,492)
602,172	729,713	995,962	2,327,847	(19,192)	(162,745)	(181,937)
11,087,402	13,435,721	45,173,360	69,696,483	(353,373)	(630,543)	(983,916)
2,550,468	3,090,658	469,629	6,110,755	(81,288)	(83,142)	(164,430)
35,415	42,916	28,000	106,331	(1,129)	(4,379)	(5,508)
—	—	206,614	206,614	—	(29,715)	(29,715)
5,313,464	6,438,860	4,097,904	15,850,228	(169,349)	(379,343)	(548,692)
3,896,511	4,721,795	3,415,506	12,033,812	(124,188)	(543,534)	(667,722)
15,338,181	18,586,819	9,622,319	43,547,319	(488,853)	(1,605,880)	(2,094,733)
531,342	643,881	916,651	2,091,874	(16,935)	(153,523)	(170,458)
3,577,738	4,335,505	2,403,799	10,317,042	(114,028)	(413,189)	(527,217)
11,406,215	13,822,059	8,078,930	33,307,204	(363,534)	(1,370,580)	(1,734,114)
14,948,498	18,114,601	52,445,053	85,508,152	(476,433)	(7,424,600)	(7,901,033)
8,855,747	10,731,401	3,758,709	23,345,857	(282,247)	6,019,419	5,737,172
743,872	901,424	—	1,645,296	(23,708)	532,158	508,450
10,485,229	12,706,008	9,035,459	32,226,696	(334,181)	(1,530,743)	(1,864,924)
9,387,090	11,375,282	7,482,569	28,244,941	(299,182)	(815,139)	(1,114,321)
1,416,913	1,717,016	602,445	3,736,374	(45,159)	(115,379)	(160,538)
1,664,897	2,017,523	741,117	4,423,537	(53,063)	(88,772)	(141,835)
3,931,966	4,764,759	2,253,531	10,950,256	(125,318)	(341,562)	(466,880)
7,297,135	8,842,673	5,242,217	21,382,025	(232,571)	(635,032)	(867,603)
2,231,654	2,704,320	1,592,172	6,528,146	(71,126)	(76,656)	(147,782)
1,806,556	2,189,186	1,687,574	5,683,316	(57,578)	(109,439)	(167,017)
4,817,537	5,837,894	2,520,989	13,176,420	(153,543)	(665,762)	(819,305)
2,054,540	2,489,693	7,201,777	11,746,010	(65,482)	(1,086,609)	(1,152,091)
10,272,661	12,448,417	7,104,447	29,825,525	(327,406)	(1,097,488)	(1,424,894)
8,466,104	10,259,231	5,725,663	24,450,998	(269,828)	(958,423)	(1,228,251)
5,242,595	6,352,980	5,467,792	17,063,367	(167,090)	(707,892)	(874,982)
2,267,069	2,747,236	1,485,185	6,499,490	(72,255)	(194,285)	(266,540)
2,444,183	2,961,863	590,811	5,996,857	(77,900)	(44,077)	(121,977)
5,880,222	7,125,657	4,105,722	17,111,601	(187,412)	(724,265)	(911,677)
4,782,122	5,794,979	4,020,791	14,597,892	(152,414)	(702,349)	(854,763)
1,346,083	1,631,185	1,410,091	4,387,359	(42,902)	(224,671)	(267,573)
8,643,218	10,473,858	7,027,606	26,144,682	(275,473)	(1,128,139)	(1,403,612)
4,498,723	5,451,556	2,510,345	12,460,624	(143,382)	(407,867)	(551,249)
3,471,453	4,206,710	2,624,949	10,303,112	(110,641)	(452,778)	(563,419)
1,629,442	1,974,559	1,063,287	4,667,288	(51,933)	(142,580)	(194,513)
9,599,619	11,632,825	2,356,114	23,588,558	(305,955)	(141,849)	(447,804)
3,719,397	4,507,168	3,815,890	12,042,455	(118,543)	(636,248)	(754,791)
4,498,723	5,451,556	2,307,786	12,258,065	(143,382)	(358,492)	(501,874)
3,152,640	3,820,371	2,482,101	9,455,112	(100,480)	(394,142)	(494,622)
2,444,183	2,961,863	1,033,400	6,439,446	(77,900)	(159,639)	(237,539)
2,692,167	3,262,370	3,768,763	9,723,300	(85,804)	(651,645)	(737,449)
3,046,395	3,691,624	2,165,392	8,903,411	(97,094)	(288,570)	(385,664)
1,239,799	1,502,389	381,871	3,124,059	(39,514)	54,219	14,705
566,757	686,797	859,760	2,113,314	(18,063)	(129,576)	(147,639)
4,675,838	5,666,183	2,916,294	13,258,315	(149,026)	(206,672)	(355,698)
1,629,442	1,974,559	663,870	4,267,871	(51,933)	(112,402)	(164,335)
2,621,297	3,176,490	2,000,391	7,798,178	(83,545)	(352,132)	(435,677)
—	—	4,714,156	4,714,156	—	(656,804)	(656,804)
4,746,667	5,752,015	3,069,396	13,568,078	(151,284)	(525,985)	(677,269)
354,228	429,254	629,034	1,412,516	(11,290)	(102,004)	(113,294)
3,719,397	4,507,168	2,137,849	10,364,414	(118,543)	(346,648)	(465,191)
4,746,667	5,752,015	3,376,924	13,875,606	(151,284)	(390,677)	(541,961)
—	—	13,479,291	13,479,291	—	(2,674,462)	(2,674,462)
3,436,038	4,163,794	2,505,146	10,104,978	(109,512)	(425,387)	(534,899)
2,798,412	3,391,117	2,832,350	9,021,879	(89,190)	(319,571)	(408,761)
4,038,211	4,893,507	3,479,426	12,411,144	(128,704)	(437,311)	(566,015)
3,506,868	4,249,625	2,999,296	10,755,789	(111,770)	(518,695)	(630,465)
4,888,367	5,923,726	3,988,135	14,800,228	(155,800)	(639,749)	(795,549)
3,223,509	3,906,251	3,310,505	10,440,265	(102,738)	(400,590)	(503,328)
3,471,453	4,206,710	2,398,078	10,076,241	(110,641)	(400,514)	(511,155)
991,855	1,201,931	81,047	2,274,833	(31,612)	(6,325)	(37,937)
2,621,297	3,176,490	4,364,785	10,162,572	(83,545)	(707,085)	(790,630)
1,062,685	1,287,762	42,156	2,392,603	(33,869)	71,055	37,186
1,275,214	1,545,305	1,186,871	4,007,390	(40,643)	(214,207)	(254,850)
1,133,554	1,373,642	714,363	3,221,559	(36,128)	(112,550)	(148,678)
920,986	1,116,051	416,042	2,453,079	(29,353)	35,036	5,683
4,179,910	5,065,218	3,448,766	12,693,894	(133,220)	(602,297)	(735,517)
318,813	386,338	—	705,151	(10,161)	228,076	217,915

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, 2019

	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources		
					Net difference between projected and actual investment earnings on OPEB plan investments	Total deferred outflows of resources	
WILDWOOD CREST BOROUGH	0980-00	\$ 13,808,729	—	—	11,375	399,600	410,975
WOODLYNNE BOROUGH	0981-00	1,695,833	—	—	1,397	195,010	196,407
WOOD-RIDGE BOROUGH	0982-00	7,631,179	—	—	6,286	619,075	625,361
HILLSDALE BOROUGH	0983-00	10,780,505	—	—	8,880	505,147	514,027
PALMYRA BOROUGH	0984-00	7,752,281	—	—	6,386	—	6,386
CLARK TOWNSHIP	0987-00	22,287,893	—	—	18,359	390,022	408,381
CRANFORD TOWNSHIP	0988-00	27,133,051	—	—	22,350	1,118,918	1,141,268
EWING TOWNSHIP	0990-00	34,279,688	—	—	28,237	1,409,723	1,437,960
HAMILTON TOWNSHIP	0992-00	605,645	—	—	499	—	499
INDEPENDENCE TOWNSHIP	0995-00	969,086	—	—	798	182,182	182,980
LAWRENCE TOWNSHIP	0997-00	18,290,583	—	—	15,066	156,522	171,588
LIVINGSTON TOWNSHIP	0998-00	363,441	—	—	299	6,500	6,799
LONG BEACH TOWNSHIP	0999-00	24,952,676	—	—	20,554	911,077	931,631
MILLBURN TOWNSHIP	1001-00	35,612,079	—	—	29,335	467,684	497,019
NEPTUNE TOWNSHIP	1003-00	33,431,703	—	—	27,539	105,374	132,913
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	—	—	—	—	165,246	165,246
ROCHELLE PARK TOWNSHIP	1009-00	7,510,077	—	—	6,186	—	6,186
ROCHELLE PARK PUBLIC LIBRARY	1009-01	121,102	—	—	100	178,615	178,715
ROCKAWAY TOWNSHIP	1010-00	31,251,463	—	—	25,743	5,913,105	5,938,848
SPRINGFIELD TOWNSHIP	1012-00	17,079,293	—	—	14,069	950,421	964,490
TEANECK TOWNSHIP	1013-00	18,775,125	—	—	15,466	1,532,729	1,548,195
UNION TOWNSHIP	1014-00	72,677,787	—	—	59,866	3,730,523	3,790,389
WASHINGTON TOWNSHIP	1015-00	10,538,301	—	—	8,681	—	8,681
WEEHAWKEN TOWNSHIP	1016-00	35,006,434	—	—	28,836	3,194,756	3,223,592
GUTTENBERG TOWN HOUSING AUTH	1174-00	1,816,935	—	—	1,497	192,787	194,284
HACKENSACK CITY HOUSING AUTH	1175-00	2,786,020	—	—	2,295	216,394	218,689
IRVINGTON TOWN HOUSING AUTH(N	1176-00	1,332,392	—	—	1,098	29,764	30,862
MORRISTOWN TOWN HOUSING AUTHO	1177-00	2,786,020	—	—	2,295	57,940	60,235
PASSAIC CITY HOUSING AUTHORITY	1178-00	5,814,245	—	—	4,789	—	4,789
PHILLIPSBURG TOWN HOUS AUTH	1179-00	2,664,783	—	—	2,195	49,095	51,290
PLAINFIELD CITY HOUSING AUTH	1180-00	3,997,310	—	—	3,293	—	3,293
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	1,453,493	—	—	1,197	353,757	354,954
WOODBIDGE TOWNSHIP HOUSING AU	1182-00	3,754,971	—	—	3,093	72,359	75,452
DELANCO TWP SEWERAGE AUTHORITY	1183-00	121,102	—	—	100	4,277	4,377
EWING LAWRENCE SEWERAGE AUTHO	1185-00	8,600,265	—	—	7,084	316,465	323,549
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	1,090,188	—	—	898	81,639	82,537
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	4,118,412	—	—	3,392	233,500	236,892
ELIZABETH CITY PARKING AUTHORI	1196-00	2,786,020	—	—	2,295	—	2,295
NEW BRUNSWICK CITY PARKING AUT	1198-00	7,873,383	—	—	6,485	—	6,485
PATERSON CITY PARKING AUTH	1200-00	3,997,310	—	—	3,293	—	3,293
ASBURY PARK CITY HOUSING AUTH	1201-00	3,391,665	—	—	2,794	951,216	954,010
HARRISON TOWN HOUSING AUTH	1203-00	2,180,376	—	—	1,796	38,489	40,285
HOBOKEN CITY HOUSING AUTH	1204-00	8,842,469	—	—	7,284	—	7,284
JERSEY CITY HOUSING AUTHORITY	1205-00	34,642,993	—	—	28,536	2,561,826	2,590,362
LONG BRANCH CITY HOUSING AUTH	1206-00	6,419,889	—	—	5,288	827,871	833,159
NEWARK CITY HOUSING AUTH	1207-00	69,770,665	—	—	57,472	—	57,472
NEW BRUNSWICK CITY HOUSING AUT	1208-00	3,876,208	—	—	3,193	—	3,193
ORANGE CITY HOUSING AUTHORITY	1209-00	3,028,224	—	—	2,494	544,491	546,985
TRENTON CITY HOUSING AUTH	1210-00	11,749,591	—	—	9,678	—	9,678
BEVERLY SEWERAGE AUTHORITY	1212-00	605,645	—	—	499	10,607	11,106
LINDEN ROSELLE SEWERAGE AUTHO	1214-00	7,388,840	—	—	6,086	—	6,086
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	10,174,860	—	—	8,381	833,244	841,625
PASSAIC VALLEY WATER COMM	1218-00	—	—	—	—	42,408,342	42,408,342
MONMOUTH COUNTY REGIONAL HEALT	1221-00	1,574,731	—	—	1,297	302,379	303,676
NORTH JERSEY DIST WATER SUPPLY	1223-00	20,834,264	—	—	17,162	383,521	400,683
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	3,028,224	—	—	2,494	194,799	197,293
ESSEX & UNION JOINT MEETING	1251-00	9,811,555	—	—	8,082	2,197	10,279
ESSEX & UNION JOINT MEETING	1251-01	11,507,252	—	—	9,479	1,345,916	1,355,395
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	21,924,452	—	—	18,060	4,637,805	4,655,865
LONG BRANCH CITY SEWERAGE AUTH	1261-00	5,329,702	—	—	4,390	258,988	263,378
NORTHWEST BERGEN COUNTY UTIL A	1263-00	8,600,265	—	—	7,084	—	7,084
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	1,090,188	—	—	898	—	898
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	363,441	—	—	299	6,500	6,799
TOWACO FIRE DISTRICT 2	1266-00	121,102	—	—	100	2,224	2,324
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	726,747	—	—	599	471,864	472,463
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	3,754,971	—	—	3,093	392,074	395,167
MOORESTOWN TWP FIRE COMM DIST	1307-00	726,747	—	—	599	117,896	118,495
PENNS GROVE SEWERAGE AUTHORITY	1309-00	726,747	—	—	599	206,158	206,757
EDISON TOWNSHIP HOUSING AUTH	1310-00	1,332,392	—	—	1,098	23,435	24,533
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	605,645	—	—	499	10,607	11,106
FRANKLIN TOWNSHIP SEW AUTH	1326-00	3,149,326	—	—	2,594	90,678	93,272
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	8,115,722	—	—	6,685	1,118,918	1,125,603
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	726,747	—	—	599	338,875	339,474
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	484,543	—	—	399	97,280	97,679
SOMERSET RARITAN VALLEY SEW AU	1349-00	7,994,485	—	—	6,585	468,881	475,466
RED BANK BOROUGH HOUSING AUTH	1350-00	847,849	—	—	698	105,734	106,432
EAST ORANGE CITY HOUSING AUTH	1351-00	2,786,020	—	—	2,295	524,243	526,538
RAHWAY CITY PARKING AUTHORITY	1352-00	—	—	—	—	6,500	6,500
HIGHLAND PARK BOROUGH HOUSING	1355-00	484,543	—	—	399	8,382	8,781
BRIDGETON CITY HOUSING AUTH	1363-00	2,786,020	—	—	2,295	46,870	49,165

Deferred inflows of resources				OPEB (benefit) expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB (benefit) expense	Net amortization of deferred amounts from changes in proportion	Total OPEB (benefit) expense	
4,038,211	4,893,507	1,973,744	10,905,462	(128,704)	(267,289)	(395,993)	
495,928	600,965	726,952	1,823,845	(15,806)	(90,267)	(106,073)	
2,231,654	2,704,320	1,446,993	6,382,967	(71,126)	(234,940)	(228,400)	
3,152,640	3,820,371	1,566,487	8,539,498	(100,480)	(211,293)	(311,773)	
2,267,069	2,747,236	1,478,064	6,492,369	(72,255)	(251,518)	(323,773)	
6,517,849	7,898,333	4,640,207	19,056,389	(207,734)	(719,609)	(927,343)	
7,934,762	9,615,350	4,875,479	22,425,591	(252,894)	(658,958)	(911,852)	
10,024,717	12,147,959	6,857,945	29,030,621	(319,504)	(946,420)	(1,265,924)	
177,114	214,627	653,307	1,045,048	(5,645)	(109,333)	(114,978)	
283,398	343,422	415,931	1,042,751	(9,032)	(35,495)	(44,527)	
5,348,879	6,481,776	4,163,369	15,994,024	(170,477)	(689,655)	(860,132)	
106,284	128,795	83,733	318,812	(3,387)	(13,136)	(16,523)	
7,297,135	8,842,673	3,623,965	19,763,773	(232,571)	(491,746)	(724,317)	
10,414,360	12,620,129	7,769,004	30,803,493	(331,922)	(1,206,256)	(1,538,178)	
9,776,733	11,847,452	6,640,388	28,264,573	(311,600)	(1,044,938)	(1,356,538)	
—	—	193,000	193,000	—	(463)	(463)	
2,196,239	2,661,404	1,078,654	5,936,297	(69,998)	(184,573)	(254,571)	
35,415	42,916	—	78,331	(1,129)	25,335	24,206	
9,139,146	11,074,823	4,808,803	25,022,772	(291,279)	129,771	(161,508)	
4,994,651	6,052,521	4,389,655	15,436,827	(159,188)	(613,323)	(772,511)	
5,490,578	6,653,487	3,754,114	15,898,179	(174,994)	(234,940)	(409,934)	
21,253,818	25,755,391	17,585,213	64,594,422	(677,393)	(2,364,710)	(3,042,103)	
3,081,810	3,734,540	1,960,622	8,776,972	(98,222)	(324,655)	(422,877)	
10,237,246	12,405,502	4,236,217	26,878,965	(326,278)	(239,809)	(566,087)	
531,342	643,881	198,232	1,373,455	(16,935)	(6,747)	(23,682)	
814,741	987,304	1,184,630	2,986,675	(25,967)	(159,420)	(185,387)	
389,643	472,170	2,360,461	3,222,274	(12,419)	(421,884)	(434,303)	
814,741	987,304	418,427	2,220,472	(25,967)	(70,595)	(96,562)	
1,700,312	2,060,439	2,623,482	6,384,233	(54,192)	(418,156)	(472,348)	
779,286	944,340	963,896	2,687,522	(24,837)	(154,580)	(179,417)	
1,168,969	1,416,558	1,313,829	3,899,356	(37,257)	(230,757)	(268,014)	
425,058	515,086	370,757	1,310,901	(13,547)	4,656	(8,891)	
1,098,100	1,330,678	1,627,988	4,056,766	(34,998)	(253,475)	(288,473)	
35,415	42,916	234,551	312,882	(1,129)	(34,121)	(35,250)	
2,515,053	3,047,743	1,886,929	7,449,729	(80,159)	(254,653)	(334,812)	
318,813	386,338	109,048	814,199	(10,161)	(9,697)	(19,858)	
1,204,384	1,459,474	728,560	3,392,418	(38,386)	(90,003)	(128,389)	
814,741	987,304	885,002	2,687,047	(25,967)	(158,032)	(183,999)	
2,302,484	2,790,152	2,518,812	7,611,448	(73,384)	(455,774)	(529,158)	
1,168,969	1,416,558	1,347,110	3,932,637	(37,257)	(321,566)	(268,823)	
991,855	1,201,931	418,427	2,612,213	(31,612)	56,111	24,499	
637,627	772,677	358,838	1,769,142	(20,322)	(50,406)	(70,728)	
2,585,883	3,133,574	2,484,162	8,203,619	(82,416)	(383,825)	(466,241)	
10,130,961	12,276,706	5,968,872	28,376,539	(322,890)	(558,124)	(881,014)	
1,877,426	2,275,066	613,716	4,766,208	(59,837)	4,621	(55,216)	
20,403,662	24,725,172	24,269,985	69,398,819	(650,298)	(4,020,615)	(4,670,913)	
1,133,554	1,373,642	1,431,409	3,938,605	(36,128)	(254,821)	(290,949)	
885,571	1,073,135	576,251	2,534,957	(28,225)	5,424	(22,801)	
3,436,038	4,163,794	2,263,588	9,863,420	(109,512)	(344,190)	(453,702)	
177,114	214,627	139,532	531,273	(5,645)	(21,923)	(27,568)	
2,160,785	2,618,441	1,114,114	5,893,340	(68,868)	(181,494)	(250,362)	
2,975,526	3,605,744	1,635,194	8,216,464	(94,835)	(110,051)	(204,886)	
—	—	61,155,294	61,155,294	—	(388,488)	(388,488)	
460,513	558,050	378,208	1,396,771	(14,677)	(504)	(15,181)	
6,092,751	7,383,200	5,877,699	19,353,650	(194,186)	(877,661)	(1,071,847)	
885,571	1,073,135	—	1,958,706	(28,225)	35,256	7,031	
2,869,281	3,476,997	929,470	7,275,748	(91,449)	(178,196)	(269,645)	
3,365,169	4,077,914	2,331,479	9,774,562	(107,253)	(155,822)	(263,075)	
6,411,564	7,769,538	1,519,860	15,700,962	(204,347)	414,777	210,430	
1,558,613	1,888,728	1,133,808	4,581,149	(49,675)	(136,364)	(186,039)	
2,515,053	3,047,743	553,927	6,116,723	(80,159)	(106,397)	(186,556)	
318,813	386,338	585,213	1,290,364	(10,161)	(97,943)	(108,104)	
106,284	128,795	83,733	318,812	(3,387)	(13,136)	(16,523)	
35,415	42,916	28,000	106,331	(1,129)	(4,379)	(5,508)	
212,529	257,543	40,978	511,050	(6,774)	62,408	55,634	
1,098,100	1,330,678	550,783	2,979,561	(34,998)	(20,415)	(55,413)	
212,529	257,543	68,206	538,278	(6,774)	3,413	(3,361)	
212,529	257,543	278,512	748,584	(6,774)	870	(5,904)	
389,643	472,170	163,571	1,025,384	(12,419)	(19,755)	(32,174)	
177,114	214,627	139,532	531,273	(5,645)	(21,923)	(27,568)	
920,986	1,116,051	275,069	2,312,106	(29,353)	(27,655)	(57,008)	
2,373,353	2,876,031	863,897	6,113,281	(75,643)	53,966	(21,677)	
212,529	257,543	283,658	753,730	(6,774)	3,759	(3,015)	
141,699	171,711	56,941	370,351	(4,516)	10,927	6,411	
2,337,899	2,833,068	2,020,828	7,191,795	(74,513)	(260,420)	(334,933)	
247,944	300,459	81,820	630,223	(7,902)	(967)	(8,869)	
814,741	987,304	283,450	2,085,495	(25,967)	43,668	17,701	
—	—	619,779	619,779	—	(89,171)	(89,171)	
141,699	171,711	111,396	424,806	(4,516)	(17,516)	(22,032)	
814,741	987,304	578,466	2,380,511	(25,967)	(99,501)	(125,468)	

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, 2019

	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources	
					Net difference between projected and actual investment earnings on OPEB plan investments	Total deferred outflows of resources
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	\$ 726,747	—	—	599	599
HANOVER TOWNSHIP SEW AUTH	1369-00	3,512,767	—	—	2,894	59,701
PRINCETON JOINT PUBLIC LIBRARY	1376-00	6,419,889	—	—	5,288	117,178
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	5,329,702	—	—	4,390	4,390
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	2,422,579	—	—	1,996	100,496
ENGLEWOOD CITY HOUSING AUTH	1382-00	1,938,036	—	—	1,596	197,064
BOONTON TOWN HOUSING AUTHORITY	1388-00	605,645	—	—	499	314,475
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	2,786,020	—	—	2,295	905,627
DEPTFORD TWP MUA	1398-00	3,028,224	—	—	2,494	2,494
CARTERET BOROUGH HOUSING AUTH	1400-00	1,938,036	—	—	1,596	34,042
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	2,664,783	—	—	2,195	114,521
PLEASANTVILLE CITY HOUSING AUT	1414-00	—	—	—	—	498,815
SALEM CITY HOUSING AUTHORITY	1415-00	847,849	—	—	698	296,511
MERCER COUNTY PARK COMMISSION	1416-00	24,952,676	—	—	20,554	1,410,749
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	484,543	—	—	399	8,382
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	363,441	—	—	299	154,522
GLOUCESTER TWP M U A	1439-00	6,904,432	—	—	5,687	288,753
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	121,102	—	—	100	4,277
KEANSBURG BORO HOUSING AUTH	1450-00	605,645	—	—	499	456,271
POMPTON LAKES BOROUGH MUA	1451-00	2,180,376	—	—	1,796	207,670
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	7,025,534	—	—	5,787	121,454
VINELAND CITY HOUSING AUTHORIT	1460-00	5,087,498	—	—	4,191	172,622
CAPE MAY CITY HOUSING AUTH	1463-00	484,543	—	—	399	10,607
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	2,664,783	—	—	2,195	44,647
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	2,543,681	—	—	2,095	46,870
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	1,453,493	—	—	1,197	45,012
HADDON TOWNSHIP HOUSING AUTH	1470-00	605,645	—	—	499	10,607
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	3,876,208	—	—	3,193	63,977
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	2,059,138	—	—	1,696	376,744
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	1,332,392	—	—	1,098	64,289
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	4,602,955	—	—	3,792	—
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	6,419,889	—	—	5,288	5,288
ESSEX REGIONAL HEALTH COMMISSI	1500-00	969,086	—	—	798	17,106
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	1,938,036	—	—	1,596	197,064
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	46,877,127	—	—	38,614	1,822,153
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	1,090,188	—	—	898	898
NEW JERSEY EDUCATIONAL FACILIT	1504-00	2,422,579	—	—	1,996	1,996
LINDEN CITY HOUSING AUTHORITY	1505-00	2,786,020	—	—	2,295	51,148
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	2,907,122	—	—	2,395	216,394
NEW JERSEY ASSOCIATION OF COUN	1516-00	605,645	—	—	499	516,092
TWO RIVER WATER RECLAMATION AU	1525-00	5,935,347	—	—	4,889	4,889
GLOUCESTER COUNTY UTILITIES AU	1526-00	11,022,844	—	—	9,080	841,797
MERCER COUNTY IMPROVEMENT AUTH	1527-00	3,633,869	—	—	2,993	2,993
SOUTH JERSEY PORT CORPORATION	1530-00	15,262,358	—	—	12,572	12,572
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	3,149,326	—	—	2,594	307,617
EGG HARBOR TOWNSHIP MUNI UTIL AUTH	1535-00	121,102	—	—	100	178,615
BUENA BOROUGH MUN UTIL AUTH	1540-00	1,695,833	—	—	1,397	29,764
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	5,450,804	—	—	4,490	261,040
MIDDLE BROOK REGIONAL HEALTH C	1545-00	605,645	—	—	499	130,056
EDGEWATER BOROUGH HOUSING AUTH	1553-00	484,543	—	—	399	8,382
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	484,543	—	—	399	148,694
WILDWOOD CITY HOUSING AUTH	1560-00	847,849	—	—	698	34,307
FREEHOLD BOROUGH HOUSING AUTH	1561-00	484,543	—	—	399	8,382
WOODBIDGE TOWNSHIP FIRE DIST	1562-00	6,540,991	—	—	5,388	112,901
ATLANTIC COUNTY BOARD OF WELFA	1565-00	28,223,239	—	—	23,248	820,585
ATLANTIC CO BD OF WELFARE WORK	1565-01	4,239,514	—	—	3,492	3,492
ATLANTIC CO BD OF WELFARE YOUT	1565-02	242,204	—	—	200	4,277
BERGEN COUNTY BD OF SOC SERV	1566-00	41,910,867	—	—	34,523	1,380,985
BURLINGTON COUNTY BD OF SOC SE	1567-00	53,539,220	—	—	44,102	100,926
GLOUCESTER COUNTY BD OF SOC SE	1571-00	31,614,769	—	—	26,042	1,877,578
MERCER COUNTY BOARD OF SOC SER	1573-00	87,697,806	—	—	72,239	3,156,097
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	87,576,704	—	—	72,139	2,810,893
SALEM COUNTY BOARD OF SOC SERV	1579-00	12,960,881	—	—	10,676	221,696
SOMERSET COUNTY BOARD OF SOC S	1580-00	27,980,900	—	—	23,049	2,611,776
UNION COUNTY BOARD OF SOC SERV	1582-00	121,102	—	—	100	4,277
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	4,845,159	—	—	3,991	739,502
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	1,574,731	—	—	1,297	66,030
HUDSON REGIONAL HEALTH COMM	1591-00	3,633,869	—	—	2,993	59,701
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	3,997,310	—	—	3,293	3,293
OCEAN COUNTY UTILITIES AUTHORI	1597-00	46,271,482	—	—	38,115	2,745,034
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	242,204	—	—	200	4,277
NEW JERSEY SPORTS & EXPOSITION	1599-00	20,955,366	—	—	17,261	677,749
NJ SPORTS & EXPOSITION AUTHORI	1599-01	4,845,159	—	—	3,991	87,241
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	4,966,261	—	—	4,091	248,382
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	1,090,188	—	—	898	19,160
NEW JERSEY HEALTH CARE FAC FIN	1616-00	—	—	—	—	209,893
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	1,211,290	—	—	998	188,511
WESTERN MONMOUTH UTILITIES AUT	1621-00	9,690,317	—	—	7,982	488,041
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	847,849	—	—	698	62,803
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	3,754,971	—	—	3,093	66,030

Deferred inflows of resources				OPEB (benefit) expense		
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB (benefit) expense	Net amortization of deferred amounts from changes in proportion	Total OPEB (benefit) expense
212,529	257,543	679,190	1,149,262	(6,774)	(113,739)	(120,513)
1,027,270	1,244,847	889,352	3,161,469	(32,741)	(154,247)	(186,988)
1,877,426	2,275,066	2,035,165	6,187,657	(59,837)	(320,127)	(379,964)
1,558,613	1,888,728	962,693	4,410,034	(49,675)	(163,882)	(213,557)
708,457	858,508	417,059	1,984,024	(22,580)	(58,267)	(80,847)
566,757	686,797	289,290	1,542,844	(18,063)	(12,397)	(30,460)
177,114	214,627	211,148	602,889	(5,645)	8,282	2,637
814,741	987,304	328,061	2,130,106	(25,967)	102,429	76,462
885,571	1,073,135	854,241	2,812,947	(28,225)	(139,620)	(167,845)
566,757	686,797	446,394	1,699,948	(18,063)	(70,119)	(88,182)
779,286	944,340	272,687	1,996,313	(24,837)	(36,965)	(61,802)
—	—	2,608,698	2,608,698	—	(325,898)	(325,898)
247,944	300,459	68,206	616,609	(7,902)	28,748	20,846
7,297,135	8,842,673	4,615,594	20,755,402	(232,571)	(552,563)	(785,134)
141,699	171,711	111,396	424,806	(4,516)	(17,516)	(22,032)
106,284	128,795	27,365	262,444	(3,387)	16,578	13,191
2,019,125	2,446,777	1,989,729	6,455,631	(64,353)	(279,947)	(344,300)
35,415	42,916	234,551	312,882	(1,129)	(34,121)	(35,250)
177,114	214,627	170,718	562,459	(5,645)	37,881	32,236
637,627	772,677	964,669	2,374,973	(20,322)	(110,326)	(130,648)
2,054,540	2,489,693	1,268,207	5,812,440	(65,482)	(195,964)	(261,446)
1,487,783	1,802,896	470,480	3,761,159	(47,418)	(65,951)	(113,369)
141,699	171,711	318,147	631,557	(4,516)	(47,258)	(51,774)
779,286	944,340	407,176	2,130,802	(24,837)	(66,680)	(91,517)
743,872	901,424	649,050	2,294,346	(23,708)	(93,287)	(116,995)
425,058	515,086	6,534	946,678	(13,547)	5,581	(7,966)
177,114	214,627	139,532	531,273	(5,645)	(21,923)	(27,568)
1,133,554	1,373,642	192,916	2,700,112	(36,128)	(23,868)	(59,996)
602,172	729,713	821,350	2,153,235	(19,192)	(49,062)	(68,254)
389,643	472,170	—	861,813	(12,419)	9,961	(2,458)
1,346,083	1,631,185	636,885	3,614,153	(42,902)	(108,673)	(151,575)
1,877,426	2,275,066	968,762	5,121,254	(59,837)	(147,677)	(207,514)
283,398	343,422	223,130	849,950	(9,032)	(35,032)	(44,064)
566,757	686,797	576,135	1,829,689	(18,063)	(69,311)	(87,374)
13,708,699	16,612,211	13,434,909	43,755,819	(436,919)	(1,958,421)	(2,395,340)
318,813	386,338	872,058	1,577,209	(10,161)	(154,857)	(165,018)
708,457	858,508	692,032	2,258,997	(22,580)	(116,888)	(139,468)
814,741	987,304	848,141	2,650,186	(25,967)	(130,487)	(156,454)
850,156	1,030,219	862,526	2,742,901	(27,096)	(105,615)	(132,711)
177,114	214,627	71,326	463,067	(5,645)	91,905	86,260
1,735,727	2,103,355	1,521,792	5,360,874	(55,320)	(271,161)	(326,481)
3,223,509	3,906,251	1,784,301	8,914,061	(102,738)	(165,334)	(268,072)
1,062,685	1,287,762	1,535,274	3,885,721	(33,869)	(249,415)	(283,284)
4,463,308	5,408,640	4,212,593	14,084,541	(142,253)	(725,575)	(867,828)
920,986	1,116,051	370,816	2,407,853	(29,353)	672	(28,681)
35,415	42,916	—	78,331	(1,129)	25,335	24,206
495,928	600,965	390,461	1,487,354	(15,806)	(61,334)	(77,140)
1,594,027	1,931,644	1,018,252	4,543,923	(50,804)	(112,299)	(163,103)
177,114	214,627	341,301	733,042	(5,645)	(49,095)	(54,740)
141,699	171,711	111,396	424,806	(4,516)	(17,516)	(22,032)
141,699	171,711	1,600,343	1,913,753	(4,516)	(198,402)	(202,918)
247,944	300,459	248,036	796,439	(7,902)	(31,490)	(39,392)
141,699	171,711	111,396	424,806	(4,516)	(17,516)	(22,032)
1,912,841	2,317,982	1,156,611	5,387,434	(60,965)	(178,447)	(239,412)
8,253,575	10,001,688	5,980,164	24,235,427	(263,056)	(875,814)	(1,138,870)
1,239,799	1,502,389	2,381,075	5,123,263	(39,514)	(413,581)	(453,095)
70,830	85,832	342,644	499,306	(2,257)	(65,672)	(67,929)
12,256,371	14,852,279	7,768,804	34,877,454	(390,631)	(1,081,001)	(1,471,632)
15,656,955	18,973,109	7,770,404	42,400,468	(499,012)	(1,299,641)	(1,798,653)
9,245,391	11,203,571	8,251,821	28,700,783	(294,667)	(1,033,572)	(1,328,239)
25,646,257	31,078,152	17,263,636	73,988,045	(817,389)	(2,414,453)	(3,231,842)
25,610,842	31,035,236	13,459,612	70,105,690	(816,260)	(1,804,019)	(2,620,279)
3,790,267	4,593,048	2,795,918	11,179,233	(120,803)	(465,045)	(585,848)
8,182,706	9,915,809	6,984,573	25,083,088	(260,797)	(774,075)	(1,034,872)
35,415	42,916	234,551	312,882	(1,129)	(34,121)	(35,250)
1,416,913	1,717,016	1,267,942	4,401,871	(45,159)	(87,951)	(133,110)
460,513	558,050	3,937,171	4,955,734	(14,677)	(563,513)	(578,190)
1,062,685	1,287,762	280,535	2,630,982	(33,869)	(43,554)	(77,423)
1,168,969	1,416,558	944,636	3,530,163	(37,257)	(146,671)	(183,928)
13,531,585	16,397,584	6,294,848	36,224,017	(431,274)	(624,643)	(1,055,917)
70,830	85,832	55,935	212,597	(2,257)	(8,786)	(11,043)
6,128,166	7,426,115	6,445,239	19,999,520	(195,316)	(1,116,151)	(1,311,467)
1,416,913	1,717,016	1,179,043	4,312,972	(45,159)	(176,543)	(221,702)
1,452,328	1,759,932	923,890	4,136,150	(46,288)	(120,684)	(166,972)
318,813	386,338	251,064	956,215	(10,161)	(39,438)	(49,599)
—	—	4,817,353	4,817,353	—	(681,550)	(681,550)
354,228	429,254	821,834	1,605,316	(11,290)	(102,466)	(113,756)
2,833,827	3,434,033	1,235,127	7,502,987	(90,319)	(144,682)	(235,001)
247,944	300,459	99,896	648,299	(7,902)	(2,238)	(10,140)
1,098,100	1,330,678	1,008,346	3,437,124	(34,998)	(164,303)	(199,301)

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, 2019

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
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	\$ 3,876,208	—	—	3,193	394,298	397,491
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	2,059,138	—	—	1,696	—	1,696
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	484,543	—	—	399	305,381	305,780
CAMDEN COUNTY MUN UTIL AUTH	1631-00	17,927,141	—	—	14,767	1,615,511	1,630,278
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	2,907,122	—	—	2,395	49,095	51,490
WEST WINDSOR TOWNSHIP PARKING	1635-00	847,849	—	—	698	105,734	106,432
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	44,454,548	—	—	36,618	4,427,835	4,464,453
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	29,071,088	—	—	23,947	—	23,947
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	3,391,665	—	—	2,794	—	2,794
CUMBERLAND COUNTY UTILITIES AU	1648-00	6,298,788	—	—	5,188	434,669	439,857
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	3,633,869	—	—	2,993	63,977	66,970
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	26,042,864	—	—	21,452	1,262,780	1,284,232
NEWTON TOWN HOUSING AUTH	1653-00	—	—	—	—	2,224	2,224
LAKWOOD TWP MUN UTILITY AUTH	1655-00	4,602,955	—	—	3,792	404,905	408,697
OCEAN COUNTY SOIL CONSERVATION	1658-00	2,543,681	—	—	2,095	643,645	645,740
CUMBERLAND-SALEM CONSERVATION	1659-00	—	—	—	—	2,224	2,224
FREEHOLD SOIL CONSERVATION DIS	1660-00	2,301,477	—	—	1,896	211,498	213,394
WARREN COUNTY SOIL CONSERVATIO	1661-00	484,543	—	—	399	97,280	97,679
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	1,090,188	—	—	898	259,302	260,200
BURLINGTON COUNTY SOIL CONS DI	1670-00	969,086	—	—	798	256,822	257,620
HUNTERDON COUNTY SOIL CONSERVA	1671-00	847,849	—	—	698	105,734	106,432
CHESTER BOROUGH/TWP JT FR PUB	1673-00	1,090,188	—	—	898	19,160	20,058
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	847,849	—	—	698	296,511	297,209
WASHINGTON TWP BD OF FIRE COMM	1676-00	3,633,869	—	—	2,993	536,644	539,637
MERCER COUNTY SOIL CONSERVATIO	1680-00	242,204	—	—	200	4,277	4,477
GLOUCESTER TWP FIRE COMM DST 4	1682-00	1,090,188	—	—	898	292,582	293,480
GLOUCESTER COUNTY SOIL CONSERV	1686-00	363,441	—	—	299	334,597	334,896
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	8,236,824	—	—	6,785	953,842	960,627
READINGTON LEBANON SEWERAGE AU	1694-00	726,747	—	—	599	12,830	13,429
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	484,543	—	—	399	8,382	8,781
CHERRY HILL TWP FIRE DIST 13	1702-00	9,690,317	—	—	7,982	1,144,605	1,152,587
BUENA BOROUGH HOUSING AUTHORIT	1709-00	242,204	—	—	200	4,277	4,477
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	1,090,188	—	—	898	115,946	116,844
CAMDEN CITY PARKING AUTH	1718-00	3,754,971	—	—	3,093	—	3,093
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	11,265,048	—	—	9,279	466,142	475,421
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	—	—	—	—	—	—
MADISON BORO HOUSING AUTHORITY	1727-00	847,849	—	—	698	—	698
PINELANDS COMMISSION	1728-00	7,146,636	—	—	5,887	—	5,887
WARREN CO MOSQ EXTERM COMM	1729-00	969,086	—	—	798	17,106	17,904
ATLANTIC CITY MUN UTIL AUTH	1730-00	13,687,628	—	—	11,275	727,698	738,973
NJ TRANSIT CORPORATION	1733-00	121,102	—	—	100	178,615	178,715
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	1,938,036	—	—	1,596	197,064	198,660
SOUTH ORANGE VILLAGE PARKING A	1739-00	969,086	—	—	798	93,800	94,598
VOORHEES FIRE DISTRICT	1740-00	121,102	—	—	100	730,948	731,048
VOORHEES FIRE DISTRICT PFRS	1740-01	969,086	—	—	798	17,106	17,904
CAMDEN COUNTY SOIL CON DIST	1741-00	363,441	—	—	299	6,500	6,799
WARREN CO (PEQUEST RIVER) MUN	1743-00	969,086	—	—	798	17,106	17,904
DEPTFORD TWP FIRE DISTRICT	1744-00	3,633,869	—	—	2,993	228,434	231,427
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	21,561,010	—	—	17,760	696,736	714,496
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	847,849	—	—	698	105,734	106,432
CUMBERLAND COUNTY IMPROV AUTH	1770-00	—	—	—	—	—	—
OCEAN TOWNSHIP FIRE DIST #2	1775-00	1,090,188	—	—	898	39,853	40,751
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	4,118,412	—	—	3,392	123,614	127,006
SAYREVILLE HOUSING AUTHORITY	1781-00	242,204	—	—	200	4,277	4,477
BORDENTOWN SEWERAGE AUTHORITY	1787-00	2,786,020	—	—	2,295	102,587	104,882
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	1,090,188	—	—	898	19,160	20,058
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	847,849	—	—	698	312,359	313,057
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	847,849	—	—	698	105,734	106,432
MIDDLESEX COUNTY MUN JOINT INS	1801-00	484,543	—	—	399	—	399
LAKWOOD TWP FIRE DISTRICT 1	1807-00	2,907,122	—	—	2,395	3,760,661	3,763,056
WARREN CO POLLUTION CONTROL	1809-00	1,574,731	—	—	1,297	358,033	359,330
OCEAN TOWNSHIP FIRE DIST #1	1814-00	1,211,290	—	—	998	21,383	22,381
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	847,849	—	—	698	427,671	428,369
CAMDEN CO HEALTH SERVICES CTR	1817-00	29,919,072	—	—	24,645	—	24,645
HOWELL TOWNSHIP FIRE DIST #3	1818-00	363,441	—	—	299	240,636	240,935
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	363,441	—	—	299	345,269	345,568
CAMDEN CO POLLUTION CONTROL FI	1835-00	3,754,971	—	—	3,093	61,753	64,846
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	1,332,392	—	—	1,098	160,255	161,353
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	—	—	—	—	17,106	17,106
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	605,645	—	—	499	173,628	174,127
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	969,086	—	—	798	17,106	17,904
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	1,453,493	—	—	1,197	—	1,197
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	605,645	—	—	499	130,056	130,555
NORTH HUDSON REGIONAL FIRE & R	1906-00	57,778,870	—	—	47,594	2,985,872	3,033,466
BAYONNE CITY MUNICIPAL UTILITI	1919-00	847,849	—	—	698	—	698
COMPENSATION RATING & INSPEC.	8001-00	18,048,243	—	—	14,867	148,140	163,007
DELAWARE RIVER BASIN COMMISSIO	8006-00	7,631,179	—	—	6,286	—	6,286
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	30,888,022	—	—	25,443	221,371	246,814
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	847,849	—	—	698	340,927	341,625

Deferred inflows of resources				OPEB (benefit) expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB (benefit) expense	Net amortization of deferred amounts from changes in proportion	Total OPEB (benefit) expense	
1,133,554	1,373,642	722,072	3,229,268	(36,128)	(53,236)	(89,364)	
602,172	729,713	819,328	2,151,213	(19,192)	(133,494)	(152,686)	
141,699	171,711	170,718	484,128	(4,516)	13,008	8,492	
5,242,595	6,352,980	3,893,913	15,489,488	(167,090)	(411,896)	(578,986)	
850,156	1,030,219	463,110	2,343,485	(27,096)	(75,437)	(102,533)	
247,944	300,459	81,820	630,223	(7,902)	(967)	(8,869)	
13,000,243	15,753,703	1,338,794	30,092,740	(414,339)	411,440	(2,899)	
8,501,519	10,302,147	7,315,144	26,118,810	(270,958)	(1,279,486)	(1,550,444)	
991,855	1,201,931	550,310	2,744,096	(31,612)	(93,762)	(125,374)	
1,842,011	2,232,150	1,073,450	5,147,611	(58,708)	(111,158)	(169,866)	
1,062,685	1,287,762	837,056	3,187,503	(33,869)	(131,454)	(165,323)	
7,615,948	9,229,012	4,897,645	21,742,605	(242,733)	(647,182)	(889,915)	
—	—	206,614	206,614	—	(29,715)	(29,715)	
1,346,083	1,631,185	539,498	3,516,766	(42,902)	(21,353)	(64,255)	
743,872	901,424	74,877	1,720,173	(23,708)	84,104	60,396	
—	—	206,614	206,614	—	(29,715)	(29,715)	
673,042	815,592	270,920	1,759,554	(21,451)	2,101	(19,350)	
141,699	171,711	56,941	370,351	(4,516)	10,927	6,411	
318,813	386,338	—	705,151	(10,161)	47,190	37,029	
283,398	343,422	81,820	708,640	(9,032)	23,935	14,903	
247,944	300,459	81,820	630,223	(7,902)	(967)	(8,869)	
318,813	386,338	394,419	1,099,570	(10,161)	(67,881)	(78,042)	
247,944	300,459	68,206	616,609	(7,902)	28,748	20,846	
1,062,685	1,287,762	354,255	2,704,702	(33,869)	15,530	(18,339)	
70,830	85,832	55,935	212,597	(2,257)	(8,786)	(11,043)	
318,813	386,338	—	705,151	(10,161)	47,999	37,838	
106,284	128,795	549,630	784,709	(3,387)	(41,234)	(44,621)	
2,408,768	2,918,947	1,496,238	6,823,953	(76,771)	(119,394)	(196,165)	
212,529	257,543	310,886	780,958	(6,774)	(54,746)	(61,520)	
141,699	171,711	111,396	424,806	(4,516)	(17,516)	(22,032)	
2,833,827	3,434,033	562,417	6,830,277	(90,319)	112,517	22,198	
70,830	85,832	55,935	212,597	(2,257)	(8,786)	(11,043)	
318,813	386,338	—	705,151	(10,161)	18,747	8,586	
1,098,100	1,330,678	1,858,949	4,287,727	(34,998)	(311,400)	(346,398)	
3,294,339	3,992,083	854,355	8,140,777	(104,996)	(34,994)	(139,990)	
—	—	3,728,312	3,728,312	—	(739,744)	(739,744)	
247,944	300,459	357,084	905,487	(7,902)	(59,933)	(67,835)	
2,089,955	2,532,609	510,184	5,132,748	(66,610)	(84,808)	(151,418)	
283,398	343,422	223,130	849,950	(9,032)	(33,032)	(44,064)	
4,002,796	4,850,591	2,618,390	11,471,777	(127,576)	(320,748)	(448,324)	
35,415	42,916	—	78,331	(1,129)	25,335	24,206	
566,757	686,797	576,135	1,829,689	(18,063)	(69,311)	(87,374)	
283,398	343,422	525,634	1,152,454	(9,032)	(90,675)	(99,707)	
35,415	42,916	6,979,136	7,057,467	(1,129)	(872,018)	(873,147)	
283,398	343,422	223,130	849,950	(9,032)	(35,032)	(44,064)	
106,284	128,795	83,733	318,812	(3,387)	(13,136)	(16,523)	
283,398	343,422	223,130	849,950	(9,032)	(35,032)	(44,064)	
1,062,685	1,287,762	427,957	2,778,404	(33,869)	(17,653)	(51,522)	
6,305,280	7,640,743	3,108,960	17,054,983	(200,959)	(403,416)	(604,375)	
247,944	300,459	225,175	773,578	(7,902)	(29,410)	(37,312)	
—	—	6,883,069	6,883,069	—	(1,365,688)	(1,365,688)	
318,813	386,338	128,267	833,418	(10,161)	(10,968)	(21,129)	
1,204,384	1,459,474	194,038	2,857,896	(38,386)	(4,992)	(43,378)	
70,830	85,832	55,935	212,597	(2,257)	(8,786)	(11,043)	
814,741	987,304	142,947	1,944,992	(25,967)	(12,872)	(38,839)	
318,813	386,338	251,064	956,215	(10,161)	(39,438)	(49,599)	
247,944	300,459	13,481,756	14,030,159	(7,902)	(1,930,891)	(1,938,793)	
247,944	300,459	81,820	630,223	(7,902)	(967)	(8,869)	
141,699	171,711	279,787	593,197	(4,516)	(46,795)	(51,311)	
850,156	1,030,219	—	1,880,375	(27,096)	599,402	572,306	
460,513	558,050	605,108	1,623,671	(14,677)	(29,437)	(44,114)	
354,228	429,254	279,064	1,062,546	(11,290)	(43,818)	(55,108)	
247,944	300,459	150,193	698,596	(7,902)	55,139	47,237	
8,749,503	10,602,654	9,318,599	28,670,756	(278,861)	(1,577,884)	(1,856,745)	
106,284	128,795	235,556	470,635	(3,387)	14,035	10,648	
106,284	128,795	13,614	248,693	(3,387)	46,320	42,933	
1,098,100	1,330,678	164,981	2,593,759	(34,998)	(19,490)	(54,488)	
389,643	472,170	157,037	1,018,850	(12,419)	8,689	(3,730)	
—	—	1,652,451	1,652,451	—	(237,773)	(237,773)	
177,114	214,627	125,781	517,522	(5,645)	7,356	1,711	
283,398	343,422	223,130	849,950	(9,032)	(35,032)	(44,064)	
425,058	515,086	486,010	1,426,154	(13,547)	(81,856)	(95,403)	
177,114	214,627	54,455	446,196	(5,645)	7,819	2,174	
16,896,794	20,475,546	6,580,839	43,953,179	(538,528)	(838,627)	(1,377,155)	
247,944	300,459	787,283	1,335,686	(7,902)	(145,290)	(153,192)	
5,278,010	6,395,896	3,981,451	15,655,357	(168,219)	(678,354)	(846,573)	
2,231,654	2,704,320	1,247,890	6,183,864	(71,126)	(217,423)	(288,549)	
9,032,862	10,946,028	4,801,181	24,780,071	(287,892)	(898,443)	(1,186,335)	
247,944	300,459	311,457	859,860	(7,902)	(621)	(8,523)	

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, 2019

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
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	\$ 1,574,731	—	—	1,297	190,735	192,032
WOODBRIDGE TWP FIRE DIST (FORD	8023-00	2,059,138	—	—	1,696	1,500,902	1,502,598
OLD BRIDGE TWP FIRE DIST 4	8064-00	121,102	—	—	100	165,246	165,346
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	—	—	—	—	—	—
SOUTH JERSEY TRANS AUTHORITY	8073-00	51,116,641	—	—	42,106	412,260	454,366
WALL TWONSHIP FIRE DIST 3	8078-00	—	—	—	—	1,486,530	1,486,530
LINDENWOLD TWP FIRE DIST 1	8082-00	121,102	—	—	100	4,277	4,377
SECAUCUS HOUSING AUTHORITY	8099-00	1,211,290	—	—	998	21,383	22,381
PRINCETON	8140-00	18,775,125	—	—	15,466	—	15,466
PRINCETON RETIRED CH48	8140-01	7,510,077	—	—	6,186	746,488	752,674
Total Nonspecial Funding Situation		8,020,352,361	—	—	6,606,564	2,403,642,199	2,410,248,763
Total		\$ 13,546,071,100	—	—	11,158,226	2,769,604,743	2,780,762,969

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

Deferred inflows of resources				OPEB (benefit) expense		
Differences between expected and actual experience	Changes in assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB (benefit) expense	Net amortization of deferred amounts from changes in proportion	Total OPEB (benefit) expense
460,513	558,050	349,048	1,367,611	(14,677)	(27,703)	(42,380)
602,172	729,713	1,207,150	2,539,035	(19,192)	119,110	99,918
35,415	42,916	14,386	92,717	(1,129)	24,873	23,744
—	—	4,939,419	4,939,419	—	(714,153)	(714,153)
14,948,498	18,114,601	8,436,487	41,499,586	(476,433)	(1,255,361)	(1,731,794)
—	—	1,736,203	1,736,203	—	(4,164)	(4,164)
35,415	42,916	808,105	886,436	(1,129)	(147,921)	(149,050)
354,228	429,254	279,064	1,062,546	(11,290)	(43,818)	(55,108)
5,490,578	6,653,487	6,970,097	19,114,162	(174,994)	(1,174,882)	(1,349,876)
2,196,239	2,661,404	162,823	5,020,466	(69,998)	79,473	9,475
<u>2,345,463,620</u>	<u>2,842,234,477</u>	<u>2,268,623,644</u>	<u>7,456,321,741</u>	<u>(74,753,705)</u>	<u>21,742,309</u>	<u>(53,011,396)</u>
<u>3,961,399,180</u>	<u>4,800,426,301</u>	<u>2,769,604,743</u>	<u>11,531,430,224</u>	<u>(126,256,186)</u>	<u>—</u>	<u>(126,256,186)</u>

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

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

June 30, 2019

(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

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of
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June 30, 2019

in accordance with U.S. generally accepted accounting principles. Such preparation requires management 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 (benefit) expense. The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB (benefit) 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, 2019 were \$5,637,151,775 and \$8,182,092,807, respectively. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB (benefit) 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, 2018 through June 30, 2019. 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. The participating 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.

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

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

June 30, 2019

(5) Net OPEB Liability

(a) Components of Net OPEB Liability

The components of the collective net OPEB liability of the Plan as of June 30, 2019 is as follows:

	June 30, 2019
Total OPEB liability	\$ 13,819,244,582
Plan fiduciary net position	273,173,482
Net OPEB liability	\$ 13,546,071,100
Plan fiduciary net position as a percentage of the total OPEB liability	1.98%

The total OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. 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*:

Public Employees' Retirement System (PERS)

Initial fiscal year applied

Rate through 2026

2.00% to 6.00%

Rate thereafter

3.00% to 7.00%

Police and Firemen's Retirement System (PFRS)

Rate for all future years

3.25% to 15.25%

Mortality:

PERS

Pub-2010 General classification headcount weighted mortality with
fully generational mortality improvement projections from the central
year using Scale MP-2019

PFRS

Pub-2010 Safety classification headcount weighted mortality with
fully generational mortality improvement projections from the central
year using Scale MP-2019

* Salary increases are based on years of service within the respective plan.

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

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

June 30, 2019

Actuarial assumptions used in the July 1, 2018 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

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

(b) Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years.

(c) Discount Rate

The discount rate for June 30, 2019 was 3.50%. 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.

(d) Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following presents the collective net OPEB liability as of June 30, 2019, 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 (2.50%)	At discount rate (3.50%)	At 1% increase (4.50%)
\$	15,662,704,137	13,546,071,100	11,826,026,995

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

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

June 30, 2019

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

The following presents the net OPEB liability as of June 30, 2019, 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:

	1% decrease	Healthcare cost trend rate	1% increase
\$	11,431,214,644	13,546,071,100	16,243,926,531

(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	\$ 2,624,009	—	874,670	1,749,339
	2018	5 years	5,655,230	—	1,413,808	4,241,422
	2019	5 years	—	6,459,331	1,291,866	5,167,465
Total Deferred Outflows			\$ 8,279,239	6,459,331	3,580,344	11,158,226
Deferred Inflows of Resources:						
Differences between expected and actual experience	2018	8.14 years	\$ 3,180,882,321	—	445,501,726	2,735,380,595
	2019	8.05 years	—	1,399,921,930	173,903,345	1,226,018,585
Subtotal			3,180,882,321	1,399,921,930	619,405,071	3,961,399,180
Change of assumptions	2017	8.04 years	1,944,106,950	—	321,872,012	1,622,234,938
	2018	8.14 years	2,029,935,924	—	284,304,751	1,745,631,173
	2019	8.05 years	—	1,635,760,217	203,200,027	1,432,560,190
Subtotal			3,974,042,874	1,635,760,217	809,376,790	4,800,426,301
Total Deferred Inflows			\$ 7,154,925,195	3,035,682,147	1,428,781,861	8,761,825,481

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

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

June 30, 2019

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:	
2020	\$ (1,425,201,517)
2021	(1,425,201,517)
2022	(1,426,076,187)
2023	(1,427,489,995)
2024	(1,428,781,861)
Thereafter	<u>(1,617,916,178)</u>
Total	<u>\$ (8,750,667,255)</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 8.05, 8.14 and 8.04 years for the 2019, 2018 and 2017 amounts, respectively.

(7) OPEB (Benefit) Expense

The components of allocable OPEB (benefit) expense, which exclude OPEB expense related to specific liabilities of individual employers, for the year ending June 30, 2019 are as follows:

Service cost	\$ 666,574,660
Interest on total OPEB liability	636,082,461
Expected investment return	(11,286,267)
Administrative expense	9,478,435
Changes of benefit terms	(1,903,958)
Current period recognition (amortization) of deferred inflows/outflows of resources:	
Differences between expected and actual experience	(619,405,071)
Changes of assumptions	(809,376,790)
Differences between projected and actual investment earnings on OPEB plan investments	<u>3,580,344</u>
Total OPEB benefit	<u>\$ (126,256,186)</u>

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CHESTERFIELD TOWNSHIP	0009-00	12	0.040252%
HAMILTON TOWNSHIP	0013-00	76	0.254931%
HANOVER TOWNSHIP	0015-00	32	0.107339%
HILLSBOROUGH TOWNSHIP	0016-00	82	0.275057%
HOLLAND TOWNSHIP	0017-00	10	0.033544%
HOPEWELL TOWNSHIP	0018-00	30	0.100631%
JEFFERSON TOWNSHIP	0019-00	34	0.114048%
MANCHESTER TOWNSHIP	0020-00	85	0.285120%
MONROE TOWNSHIP	0024-00	63	0.211324%
MOORESTOWN TOWNSHIP	0025-00	42	0.140883%
PEMBERTON TOWNSHIP	0028-00	46	0.154300%
RIVERSIDE TOWNSHIP	0033-00	20	0.067087%
COLTS NECK TOWNSHIP	0037-00	28	0.093922%
CAPE MAY CITY	0040-00	38	0.127465%
CEDAR GROVE TOWNSHIP	0041-00	29	0.097276%
FLORENCE TOWNSHIP	0042-00	38	0.127465%
GLOUCESTER TOWNSHIP	0044-00	131	0.439420%
HIGH BRIDGE BOROUGH	0046-00	9	0.030189%
HUNTERDON COUNTY	0047-00	48	0.161009%
MONTGOMERY TOWNSHIP	0049-00	41	0.137529%
MOUNT EPHRAIM BOROUGH	0050-00	12	0.040252%
WEST AMWELL TOWNSHIP	0054-00	8	0.026835%
WESTVILLE BOROUGH	0055-00	13	0.043607%
LYNDHURST TOWNSHIP	0059-00	53	0.177781%
BEDMINSTER TOWNSHIP	0063-00	20	0.067087%
FLEMINGTON BOROUGH	0068-00	22	0.073796%
HAWTHORNE BOROUGH	0071-00	52	0.174426%
NATIONAL PARK BOROUGH	0073-00	2	0.006709%
PENNSAUKEN TOWNSHIP	0075-00	91	0.305246%
SPARTA TOWNSHIP	0078-00	31	0.103985%
TEWKSBURY TOWNSHIP	0079-00	14	0.046961%
WOODSTOWN BOROUGH	0080-00	14	0.046961%
LONGPORT BOROUGH	0082-00	20	0.067087%
PATERSON CITY	0083-00	745	2.498995%
STONE HARBOR BOROUGH	0085-00	13	0.043607%
STONE HARBOR BOROUGH	0085-01	10	0.033544%
LITTLE FERRY BOROUGH	0087-00	1	0.003354%
MIDLAND PARK BOROUGH	0088-00	17	0.057024%
NETCONG BOROUGH	0090-00	12	0.040252%
WEST DEPTFORD TOWNSHIP	0092-00	43	0.144237%
ISLAND HEIGHTS BOROUGH	0093-00	6	0.020126%
LINWOOD CITY	0094-00	26	0.087213%
LUMBERTON TOWNSHIP	0095-00	37	0.124111%
HALEDON BOROUGH	0096-00	27	0.090568%
RARITAN BOROUGH	0098-00	20	0.067087%
MAPLE SHADE TOWNSHIP	0099-00	36	0.120757%
WOODBIDGE TOWNSHIP	0103-00	198	0.664162%
MARLBORO TOWNSHIP	0104-00	102	0.342144%

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HOLMDEL TOWNSHIP	0105-00	62	0.207970%
BAY HEAD BOROUGH	0107-00	14	0.046961%
NORTH HALEDON BOROUGH	0108-00	27	0.090568%
ALLENTOWN BOROUGH	0118-00	5	0.016772%
MENDHAM TOWNSHIP	0121-00	25	0.083859%
CLINTON TOWNSHIP	0131-00	32	0.107339%
EGG HARBOR TOWNSHIP	0132-00	121	0.405877%
HOWELL TOWNSHIP	0133-00	142	0.476318%
FRANKLIN BOROUGH	0134-00	25	0.083859%
HADDON HEIGHTS BOROUGH	0143-00	17	0.057024%
CLEMENTON BOROUGH	0166-00	11	0.036898%
STAFFORD TOWNSHIP	0167-00	53	0.177781%
CHERRY HILL TOWNSHIP	0171-00	142	0.476318%
MOUNT OLIVE TOWNSHIP	0172-00	51	0.171072%
FAR HILLS BOROUGH	0174-00	12	0.040252%
EAST RUTHERFORD BOROUGH	0177-00	46	0.154300%
POHATCONG TOWNSHIP	0178-00	19	0.063733%
WINFIELD TOWNSHIP	0182-00	14	0.046961%
PINE BEACH BOROUGH	0183-00	9	0.030189%
PEQUANNOCK TOWNSHIP	0184-00	40	0.134174%
BELVIDERE TOWN	0187-00	9	0.030189%
PROSPECT PARK BOROUGH	0194-00	22	0.073796%
ATLANTIC HIGHLANDS BOROUGH	0200-00	19	0.063733%
VERONA TOWNSHIP	0201-00	30	0.100631%
OGDENSBURG BOROUGH	0204-00	5	0.016772%
SWEDESBORO BOROUGH	0205-00	3	0.010063%
EAST BRUNSWICK TOWNSHIP	0206-00	85	0.285120%
CAMDEN COUNTY	0207-00	870	2.918289%
OCEAN CITY	0208-00	123	0.412586%
WENONAH BOROUGH	0209-00	2	0.006709%
HIGHLAND PARK BOROUGH	0210-00	39	0.130820%
ALPINE BOROUGH	0211-00	21	0.070441%
OAKLYN BOROUGH	0212-00	15	0.050315%
RUTHERFORD BOROUGH	0213-00	46	0.154300%
BERNARDSVILLE BOROUGH	0215-00	28	0.093922%
SADDLE RIVER BOROUGH	0219-00	18	0.060378%
HIGHLANDS BOROUGH	0220-00	14	0.046961%
LAUREL SPRINGS BOROUGH	0221-00	10	0.033544%
SCOTCH PLAINS TOWNSHIP	0245-00	63	0.211324%
LOWER TOWNSHIP	0247-00	55	0.184489%
NORTH BRUNSWICK TOWNSHIP	0248-00	107	0.358916%
SOMERS POINT CITY	0251-00	39	0.130820%
PLEASANTVILLE CITY	0254-00	95	0.318664%
MENDHAM BOROUGH	0255-00	14	0.046961%
CRESSKILL BOROUGH	0256-00	32	0.107339%
KEYPORT BOROUGH	0258-00	36	0.120757%
MOUNT ARLINGTON BOROUGH	0259-00	1	0.003354%
WANAQUE BOROUGH	0260-00	30	0.100631%

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TUCKERTON BOROUGH	0262-00	13	0.043607%
DELRAN TOWNSHIP	0276-00	36	0.120757%
BRANCHBURG TOWNSHIP	0279-00	27	0.090568%
HARDYSTON TOWNSHIP	0280-00	25	0.083859%
EAST WINDSOR TOWNSHIP	0282-00	42	0.140883%
LITTLE FALLS TOWNSHIP	0283-00	39	0.130820%
RUNNEMEDE BOROUGH	0286-00	19	0.063733%
METUCHEN BOROUGH	0287-00	30	0.100631%
CLIFTON CITY	0302-00	307	1.029787%
UNION BEACH BOROUGH	0314-00	27	0.090568%
MOUNT HOLLY TOWNSHIP	0320-00	49	0.164363%
TOTOWA BOROUGH	0323-00	43	0.144237%
BLOOMINGDALE BOROUGH	0328-00	17	0.057024%
WALL TOWNSHIP	0329-00	78	0.261640%
SOUTH RIVER BOROUGH	0331-00	32	0.107339%
CAMDEN CITY	0336-00	197	0.660808%
LAKE COMO BOROUGH	0337-00	7	0.023480%
OCEAN TOWNSHIP	0339-00	100	0.335435%
BORDENTOWN TWP	0342-00	42	0.140883%
WEST LONG BRANCH BOROUGH	0343-00	22	0.073796%
ESSEX COUNTY	0349-00	1,260	4.226487%
BORDENTOWN CITY	0353-00	18	0.060378%
NEWARK CITY	0356-00	1,689	5.665505%
NEWARK CITY	0356-01	1	0.003354%
TRENTON CITY	0359-00	455	1.526232%
JERSEY CITY (POLICE)	0360-01	1	0.003354%
JERSEY CITY (FIRE)	0360-02	2	0.006709%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	3	0.010063%
MARGATE CITY	0361-00	98	0.328727%
ALLENDALE BOROUGH	0362-00	15	0.050315%
ALPHA BOROUGH	0363-00	1	0.003354%
AUDUBON PARK BOROUGH	0365-00	1	0.003354%
BEACHWOOD BOROUGH	0366-00	26	0.087213%
BROOKLAWN BOROUGH	0370-00	11	0.036898%
CHESILHURST BOROUGH	0372-00	9	0.030189%
EAST NEWARK BOROUGH	0376-00	10	0.033544%
ELMER BOROUGH	0377-00	1	0.003354%
EMERSON BOROUGH	0378-00	35	0.117402%
ENGLEWOOD CLIFFS BOROUGH	0379-00	22	0.073796%
FRANKLIN LAKES BOROUGH	0384-00	24	0.080504%
FRENCHTOWN BOROUGH	0385-00	2	0.006709%
HAMBURG BOROUGH	0388-00	12	0.040252%
HARRINGTON PARK BOROUGH	0390-00	19	0.063733%
HAWORTH BOROUGH	0391-00	23	0.077150%
HIGHTSTOWN BOROUGH	0393-00	21	0.070441%
HOPATCONG BOROUGH	0395-00	45	0.150946%
INTERLAKEN BOROUGH	0396-00	3	0.010063%
JAMESBURG BOROUGH	0398-00	16	0.053670%

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KINNELON BOROUGH	0399-00	29	0.097276%
LAKEHURST BOROUGH	0400-00	9	0.030189%
LINDENWOLD BOROUGH	0403-00	54	0.181135%
MAGNOLIA BOROUGH	0405-00	14	0.046961%
MEDFORD LAKES BOROUGH	0406-00	12	0.040252%
MILLTOWN BOROUGH	0408-00	21	0.070441%
MONTVALE BOROUGH	0409-00	36	0.120757%
NEPTUNE CITY BOROUGH	0411-00	21	0.070441%
NORTH CALDWELL TOWNSHIP	0414-00	27	0.090568%
NORTHVALE BOROUGH	0415-00	26	0.087213%
NORWOOD BOROUGH	0416-00	29	0.097276%
PARAMUS BOROUGH	0418-00	7	0.023480%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	90	0.301892%
PEMBERTON BOROUGH	0419-00	6	0.020126%
PENNS GROVE BOROUGH	0420-00	15	0.050315%
PINE VALLEY BOROUGH	0421-00	3	0.010063%
RINGWOOD BOROUGH	0422-00	31	0.103985%
RIVERDALE BOROUGH	0423-00	23	0.077150%
ROSELAND BOROUGH	0428-00	26	0.087213%
SHIP BOTTOM BOROUGH	0430-00	14	0.046961%
SOMERDALE BOROUGH	0432-00	18	0.060378%
SOUTH PLAINFIELD BOROUGH	0433-00	53	0.177781%
STANHOPE BOROUGH	0435-00	12	0.040252%
WALDWICK BOROUGH	0441-00	37	0.124111%
WATCHUNG BOROUGH	0443-00	1	0.003354%
WEST PATERSON BOROUGH	0445-00	27	0.090568%
WEST WILDWOOD BOROUGH	0446-00	5	0.016772%
DEMAREST BOROUGH	0449-00	26	0.087213%
ENGLISHTOWN BOROUGH	0450-00	9	0.030189%
HARVEY CEDARS BOROUGH	0451-00	15	0.050315%
UPPER SADDLE RIVER BOROUGH	0452-00	33	0.110694%
BERNARDS TOWNSHIP	0457-00	52	0.174426%
BOONTON TOWNSHIP	0459-00	18	0.060378%
BRICK TOWNSHIP	0460-00	138	0.462901%
BURLINGTON TOWNSHIP	0462-00	56	0.187844%
CINNAMINSON TOWNSHIP	0464-00	39	0.130820%
CRANBURY TOWNSHIP	0466-00	20	0.067087%
DELANCO TOWNSHIP	0468-00	18	0.060378%
DEPTFORD TOWNSHIP	0470-00	62	0.207970%
TOMS RIVER TOWNSHIP	0471-00	164	0.550114%
EASTAMPTON TOWNSHIP	0474-00	24	0.080504%
EAST GREENWICH TOWNSHIP	0475-00	19	0.063733%
EAST HANOVER TOWNSHIP	0476-00	34	0.114048%
EDGEWATER PARK TOWNSHIP	0477-00	21	0.070441%
EVESHAM TOWNSHIP	0480-00	148	0.496444%
FRANKLIN TOWNSHIP	0482-00	39	0.130820%
FRANKLIN TOWNSHIP	0483-00	7	0.023480%
GALLOWAY TOWNSHIP	0486-00	80	0.268348%

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GREENWICH TOWNSHIP	0491-00	15	0.050315%
HARRISON TOWNSHIP	0494-00	24	0.080504%
HOPEWELL TOWNSHIP	0496-00	1	0.003354%
JACKSON TOWNSHIP	0497-00	141	0.472964%
LEBANON TOWNSHIP	0501-00	12	0.040252%
LITTLE EGG HARBOR TOWNSHIP	0503-00	45	0.150946%
LOGAN TOWNSHIP	0504-00	20	0.067087%
LOPATCONG TOWNSHIP	0505-00	20	0.067087%
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	12	0.040252%
OLD BRIDGE TOWNSHIP	0508-00	99	0.332081%
MANSFIELD TOWNSHIP	0512-00	14	0.046961%
MANSFIELD TOWNSHIP	0513-00	18	0.060378%
MANTUA TOWNSHIP	0514-00	32	0.107339%
ABERDEEN TOWNSHIP	0515-00	40	0.134174%
MONTVILLE TOWNSHIP	0521-00	53	0.177781%
MOUNT LAUREL TOWNSHIP	0522-00	101	0.338790%
NORTH HANOVER TOWNSHIP	0525-00	15	0.050315%
OCEAN TOWNSHIP	0526-00	21	0.070441%
PLAINSBORO TOWNSHIP	0532-00	39	0.130820%
PLUMSTED TOWNSHIP	0533-00	14	0.046961%
HAZLET TOWNSHIP	0537-00	46	0.154300%
SOUTH BRUNSWICK TOWNSHIP	0544-00	82	0.275057%
SOUTH HARRISON TOWNSHIP	0545-00	5	0.016772%
BARNEGAT TOWNSHIP	0549-00	65	0.218033%
WARREN TOWNSHIP	0555-00	48	0.161009%
WASHINGTON TOWNSHIP	0557-00	1	0.003354%
WASHINGTON TOWNSHIP	0558-00	37	0.124111%
WATERFORD TOWNSHIP	0559-00	25	0.083859%
WESTAMPTON TOWNSHIP	0560-00	49	0.164363%
WILLINGBORO TOWNSHIP	0563-00	126	0.422649%
WOOLWICH TOWNSHIP	0566-00	27	0.090568%
WASHINGTON TOWNSHIP	0567-00	34	0.114048%
ATLANTIC COUNTY	0835-00	458	1.536295%
BERGEN COUNTY	0836-00	1	0.003354%
BURLINGTON COUNTY	0837-00	263	0.882195%
CAPE MAY COUNTY	0838-00	160	0.536697%
CUMBERLAND COUNTY	0839-00	229	0.768147%
GLOUCESTER COUNTY	0840-00	149	0.499799%
MIDDLESEX COUNTY	0841-00	418	1.402121%
MONMOUTH COUNTY	0842-00	498	1.670469%
MORRIS COUNTY	0843-00	264	0.885549%
OCEAN COUNTY	0844-00	401	1.345096%
SALEM COUNTY	0845-00	172	0.576949%
SOMERSET COUNTY	0846-00	207	0.694351%
SUSSEX COUNTY	0847-00	115	0.385751%
UNION COUNTY	0848-00	565	1.895211%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	91	0.305246%
ABSECON CITY	0850-00	45	0.150946%

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ASBURY PARK CITY	0851-00	141	0.472964%
ATLANTIC CITY	0852-00	599	2.009259%
BAYONNE CITY	0853-00	360	1.207567%
BEVERLY CITY	0854-00	9	0.030189%
BRIDGETON CITY	0855-00	139	0.466255%
BRIGANTINE CITY	0856-00	117	0.392459%
BURLINGTON CITY	0857-00	31	0.103985%
EAST ORANGE CITY	0858-00	463	1.553067%
EGG HARBOR CITY	0859-00	18	0.060378%
ELIZABETH CITY	0860-00	546	1.831478%
ENGLEWOOD CITY	0861-00	167	0.560177%
GARFIELD CITY	0862-00	58	0.194553%
GLOUCESTER CITY	0863-00	52	0.174426%
HACKENSACK CITY	0864-00	189	0.633973%
LONG BRANCH CITY	0867-00	176	0.590366%
MILLVILLE CITY	0868-00	106	0.355562%
NEW BRUNSWICK CITY	0869-00	250	0.838588%
NORTHFIELD CITY	0870-00	25	0.083859%
NORTH WILDWOOD CITY	0871-00	58	0.194553%
ORANGE CITY	0872-00	184	0.617201%
PASSAIC CITY	0873-00	260	0.872132%
PERTH AMBOY CITY	0874-00	190	0.637327%
PLAINFIELD CITY	0875-00	231	0.774856%
RAHWAY CITY	0876-00	122	0.409231%
SALEM CITY	0877-00	15	0.050315%
SUMMIT CITY	0878-00	136	0.456192%
UNION CITY	0879-00	170	0.570240%
VENTNOR CITY	0880-00	131	0.439420%
VINELAND CITY	0881-00	271	0.909030%
WILDWOOD CITY	0882-00	85	0.285120%
WOODBURY CITY	0883-00	32	0.107339%
RIDGEFIELD PARK VILLAGE	0884-00	31	0.103985%
SOUTH ORANGE VILLAGE	0886-00	132	0.442775%
BLOOMFIELD TOWNSHIP	0887-00	195	0.654099%
DOVER TOWN	0889-00	51	0.171072%
HACKETTSTOWN TOWN	0890-00	29	0.097276%
IRVINGTON TOWN	0892-00	284	0.952637%
KEARNY TOWN	0893-00	202	0.677579%
MONTCLAIR TOWNSHIP	0894-00	88	0.295183%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	226	0.758084%
MORRISTOWN TOWN	0895-00	89	0.298538%
NUTLEY TOWN	0896-00	105	0.352207%
PHILLIPSBURG TOWN	0897-00	51	0.171072%
SECAUCUS TOWN	0898-00	71	0.238159%
WESTFIELD TOWN	0899-00	126	0.422649%
WEST NEW YORK TOWN	0900-00	111	0.372333%
BELLEVILLE TOWNSHIP	0902-00	168	0.563531%
BELMAR BOROUGH	0905-00	25	0.083859%

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BOGOTA BOROUGH	0907-00	27	0.090568%
BRADLEY BEACH BOROUGH	0908-00	16	0.053670%
BRIELLE BOROUGH	0909-00	24	0.080504%
CALDWELL BOROUGH	0911-00	22	0.073796%
CHATHAM BOROUGH	0913-00	33	0.110694%
CLIFFSIDE PARK BOROUGH	0914-00	1	0.003354%
COLLINGSWOOD BOROUGH	0915-00	1	0.003354%
DUMONT BOROUGH	0917-00	47	0.157655%
EATONTOWN BOROUGH	0919-00	37	0.124111%
EDGEWATER BOROUGH	0920-00	31	0.103985%
FAIR LAWN BOROUGH	0922-00	67	0.224742%
FAIRVIEW BOROUGH	0923-00	1	0.003354%
FLORHAM PARK BOROUGH	0924-00	32	0.107339%
FORT LEE BOROUGH	0925-00	95	0.318664%
FREEHOLD BOROUGH	0926-00	27	0.090568%
GARWOOD BOROUGH	0927-00	16	0.053670%
GLEN RIDGE BOROUGH	0929-00	41	0.137529%
HASBROUCK HEIGHTS BOROUGH	0931-00	30	0.100631%
HO HO KUS BOROUGH	0932-00	26	0.087213%
KENILWORTH BOROUGH	0934-00	25	0.083859%
LODI BOROUGH	0937-00	56	0.187844%
MADISON BOROUGH	0938-00	61	0.204616%
MANASQUAN BOROUGH	0939-00	29	0.097276%
MANTOLOKING BOROUGH	0940-00	17	0.057024%
MANVILLE BOROUGH	0941-00	38	0.127465%
MERCHANTVILLE BOROUGH	0942-00	17	0.057024%
MOUNTAIN LAKES BOROUGH	0946-00	25	0.083859%
MOUNTAINSIDE BOROUGH	0947-00	37	0.124111%
NEW MILFORD BOROUGH	0948-00	39	0.130820%
NEW PROVIDENCE BOROUGH	0949-00	43	0.144237%
NORTH PLAINFIELD BOROUGH	0951-00	113	0.379042%
OCEAN GATE BOROUGH	0952-00	11	0.036898%
PARK RIDGE BOROUGH	0955-00	21	0.070441%
POINT PLEASANT BOROUGH	0956-00	42	0.140883%
POINT PLEASANT BEACH BOROUGH	0957-00	25	0.083859%
RAMSEY BOROUGH	0960-00	41	0.137529%
RED BANK BOROUGH	0961-00	39	0.130820%
RIVER EDGE BOROUGH	0963-00	39	0.130820%
ROCKAWAY BOROUGH	0964-00	23	0.077150%
ROSELLE BOROUGH	0965-00	87	0.291829%
ROSELLE PARK BOROUGH	0966-00	34	0.114048%
SAYREVILLE BOROUGH	0968-00	84	0.281766%
SEA GIRT BOROUGH	0969-00	17	0.057024%
SEASIDE HEIGHTS BOROUGH	0970-00	21	0.070441%
SEASIDE PARK BOROUGH	0971-00	22	0.073796%
SOMERVILLE BOROUGH	0972-00	63	0.211324%
SPRING LAKE BOROUGH	0973-00	23	0.077150%
SPRING LAKE HEIGHTS BOROUGH	0974-00	23	0.077150%

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Employer	Employer number	Plan members	Employer proportionate share
TENAFLY BOROUGH	0975-00	36	0.120757%
WASHINGTON BOROUGH	0976-00	4	0.013417%
WEST CALDWELL BOROUGH	0977-00	26	0.087213%
WESTWOOD BOROUGH	0978-00	44	0.147592%
WHARTON BOROUGH	0979-00	33	0.110694%
WILDWOOD CREST BOROUGH	0980-00	22	0.073796%
WOOD-RIDGE BOROUGH	0982-00	20	0.067087%
BERKELEY HEIGHTS TOWNSHIP	0985-00	25	0.083859%
CRANFORD TOWNSHIP	0988-00	76	0.254931%
DENVILLE TOWNSHIP	0989-00	66	0.221387%
EWING TOWNSHIP	0990-00	100	0.335435%
HADDON TOWNSHIP	0991-00	28	0.093922%
HAMILTON TOWNSHIP	0992-00	165	0.553468%
HARDING TOWNSHIP	0993-00	13	0.043607%
HILLSIDE TOWNSHIP	0994-00	109	0.365625%
INDEPENDENCE TOWNSHIP	0995-00	16	0.053670%
LAKEWOOD TOWNSHIP	0996-00	138	0.462901%
LAWRENCE TOWNSHIP	0997-00	82	0.275057%
LIVINGSTON TOWNSHIP	0998-00	107	0.358916%
MAPLEWOOD TOWNSHIP	1000-00	178	0.597075%
MILLBURN TOWNSHIP	1001-00	96	0.322018%
MORRIS TOWNSHIP	1002-00	112	0.375688%
NEPTUNE TOWNSHIP	1003-00	77	0.258285%
NORTH BERGEN TWP	1004-00	106	0.355562%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	103	0.345498%
LONG HILL TOWNSHIP	1006-00	35	0.117402%
EDISON TOWNSHIP	1008-00	295	0.989534%
ROCKAWAY TOWNSHIP	1010-00	46	0.154300%
SOUTH HACKENSACK TOWNSHIP	1011-00	19	0.063733%
SPRINGFIELD TOWNSHIP	1012-00	66	0.221387%
TEANECK TOWNSHIP	1013-00	317	1.063330%
UNION TOWNSHIP	1014-00	238	0.798336%
WASHINGTON TOWNSHIP	1015-00	39	0.130820%
WEEHAWKEN TOWNSHIP	1016-00	51	0.171072%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	16	0.053670%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	21	0.070441%
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	12	0.040252%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	11	0.036898%
CHERRY HILL TWP FIRE DIST 13	1702-00	95	0.318664%
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	6	0.020126%
NJ TRANSIT CORPORATION	1733-00	302	1.013015%
HANOVER TWP FIRE DIST 2	1734-00	4	0.013417%
JACKSON TWP BD OF FIRE DIST 2	1756-00	7	0.023480%
HANOVER TWP FIRE COMM #3	1757-00	6	0.020126%
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	51	0.171072%
CINNAMINSON TWP FIRE DIST #1	1779-00	18	0.060378%
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	14	0.046961%
MONROE TWP FIRE DISTRICT 2	1804-00	21	0.070441%

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<u>Employer</u>	<u>Employer number</u>	<u>Plan members</u>	<u>Employer proportionate share</u>
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	10	0.033544%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	4	0.013417%
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	24	0.080504%
MONROE TWP FIRE DISTRICT #3	1838-00	29	0.097276%
WOODBIDGE TWP FIRE DIST (FORD	8023-00	8	0.026835%
PRINCETON	8140-00	60	0.201261%
PENSIONERS GROUP	9975-00	4	0.013417%
Total		<u>29,812</u>	<u>100.000000%</u>

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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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
CHESTERFIELD TOWNSHIP	0009-00	\$ 2,224,224	\$ 29,491
HAMILTON TOWNSHIP	0013-00	14,086,770	186,724
HANOVER TOWNSHIP	0015-00	5,931,251	78,620
HILLSBOROUGH TOWNSHIP	0016-00	15,198,876	201,465
HOLLAND TOWNSHIP	0017-00	1,853,547	24,569
HOPEWELL TOWNSHIP	0018-00	5,560,586	73,707
JEFFERSON TOWNSHIP	0019-00	6,301,972	83,534
MANCHESTER TOWNSHIP	0020-00	15,754,929	208,836
MONROE TOWNSHIP	0024-00	11,677,170	154,784
MOORESTOWN TOWNSHIP	0025-00	7,784,798	103,189
PEMBERTON TOWNSHIP	0028-00	8,526,184	113,017
RIVERSIDE TOWNSHIP	0033-00	3,707,039	49,138
COLTS NECK TOWNSHIP	0037-00	5,189,866	68,793
CAPE MAY CITY	0040-00	7,043,357	93,361
CEDAR GROVE TOWNSHIP	0041-00	5,375,198	71,250
FLORENCE TOWNSHIP	0042-00	7,043,357	93,361
GLOUCESTER TOWNSHIP	0044-00	24,281,113	321,852
HIGH BRIDGE BOROUGH	0046-00	1,668,159	22,112
HUNTERDON COUNTY	0047-00	8,896,904	117,931
MONTGOMERY TOWNSHIP	0049-00	7,599,466	100,733
MOUNT EPHRAIM BOROUGH	0050-00	2,224,212	29,482
WEST AMWELL TOWNSHIP	0054-00	1,482,827	19,655
WESTVILLE BOROUGH	0055-00	2,409,600	31,940
LYNDHURST TOWNSHIP	0059-00	9,823,678	130,215
BEDMINSTER TOWNSHIP	0063-00	3,707,039	49,138
FLEMINGTON BOROUGH	0068-00	4,077,759	54,052
HAWTHORNE BOROUGH	0071-00	9,638,290	127,758
NATIONAL PARK BOROUGH	0073-00	370,720	4,914
PENNSAUKEN TOWNSHIP	0075-00	16,867,035	223,577
SPARTA TOWNSHIP	0078-00	5,745,919	76,164
TEWKSBURY TOWNSHIP	0079-00	2,594,933	34,396
WOODSTOWN BOROUGH	0080-00	2,594,933	34,396
LONGPORT BOROUGH	0082-00	3,707,039	49,138
PATERSON CITY	0083-00	138,087,435	1,830,384
STONE HARBOR BOROUGH	0085-00	2,409,600	31,940
STONE HARBOR BOROUGH	0085-01	1,853,547	24,569
LITTLE FERRY BOROUGH	0087-00	185,333	2,457

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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
MIDLAND PARK BOROUGH	0088-00	\$ 3,150,986	\$ 41,767
NETCONG BOROUGH	0090-00	2,224,212	29,482
WEST DEPTFORD TOWNSHIP	0092-00	7,970,131	105,646
ISLAND HEIGHTS BOROUGH	0093-00	1,112,106	14,741
LINWOOD CITY	0094-00	4,819,145	63,879
LUMBERTON TOWNSHIP	0095-00	6,858,025	90,905
HALEDON BOROUGH	0096-00	5,004,533	66,336
RARITAN BOROUGH	0098-00	3,707,039	49,138
MAPLE SHADE TOWNSHIP	0099-00	6,672,692	88,448
WOODBIDGE TOWNSHIP	0103-00	36,699,724	486,464
MARLBORO TOWNSHIP	0104-00	18,905,915	250,603
HOLMDEL TOWNSHIP	0105-00	11,491,837	152,327
BAY HEAD BOROUGH	0107-00	2,594,933	34,396
NORTH HALEDON BOROUGH	0108-00	5,004,533	66,336
ALLENTOWN BOROUGH	0118-00	926,774	12,285
MENDHAM TOWNSHIP	0121-00	4,633,812	61,422
CLINTON TOWNSHIP	0131-00	5,931,251	78,620
EGG HARBOR TOWNSHIP	0132-00	22,427,621	297,284
HOWELL TOWNSHIP	0133-00	26,319,993	348,878
FRANKLIN BOROUGH	0134-00	4,633,812	61,422
HADDON HEIGHTS BOROUGH	0143-00	3,150,986	41,767
CLEMENTON BOROUGH	0166-00	2,038,880	27,026
STAFFORD TOWNSHIP	0167-00	9,823,678	130,215
CHERRY HILL TOWNSHIP	0171-00	26,319,993	348,878
MOUNT OLIVE TOWNSHIP	0172-00	9,452,958	125,301
FAR HILLS BOROUGH	0174-00	2,224,212	29,482
EAST RUTHERFORD BOROUGH	0177-00	8,526,184	113,017
POHATCONG TOWNSHIP	0178-00	3,521,706	46,681
WINFIELD TOWNSHIP	0182-00	2,594,933	34,396
PINE BEACH BOROUGH	0183-00	1,668,159	22,112
PEQUANNOCK TOWNSHIP	0184-00	7,414,078	98,275
BELVIDERE TOWN	0187-00	1,668,159	22,112
PROSPECT PARK BOROUGH	0194-00	4,077,759	54,052
ATLANTIC HIGHLANDS BOROUGH	0200-00	3,521,706	46,681
VERONA TOWNSHIP	0201-00	5,560,586	73,707
OGDENSBURG BOROUGH	0204-00	926,774	12,285
SWEDESBORO BOROUGH	0205-00	556,053	7,371

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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
EAST BRUNSWICK TOWNSHIP	0206-00	\$ 15,754,929	\$ 208,836
CAMDEN COUNTY	0207-00	161,256,442	2,137,495
OCEAN CITY	0208-00	22,798,342	302,198
WENONAH BOROUGH	0209-00	370,720	4,914
HIGHLAND PARK BOROUGH	0210-00	7,228,745	95,819
ALPINE BOROUGH	0211-00	3,892,372	51,594
OAKLYN BOROUGH	0212-00	2,780,265	36,853
RUTHERFORD BOROUGH	0213-00	8,526,184	113,017
BERNARDSVILLE BOROUGH	0215-00	5,189,866	68,793
SADDLE RIVER BOROUGH	0219-00	3,336,318	44,224
HIGHLANDS BOROUGH	0220-00	2,594,933	34,396
LAUREL SPRINGS BOROUGH	0221-00	1,853,547	24,569
SCOTCH PLAINS TOWNSHIP	0245-00	11,677,170	154,784
LOWER TOWNSHIP	0247-00	10,194,343	135,129
NORTH BRUNSWICK TOWNSHIP	0248-00	19,832,689	262,887
SOMERS POINT CITY	0251-00	7,228,745	95,819
PLEASANTVILLE CITY	0254-00	17,608,476	233,405
MENDHAM BOROUGH	0255-00	2,594,933	34,396
CRESSKILL BOROUGH	0256-00	5,931,251	78,620
KEYPORT BOROUGH	0258-00	6,672,692	88,448
MOUNT ARLINGTON BOROUGH	0259-00	185,333	2,457
WANAQUE BOROUGH	0260-00	5,560,586	73,707
TUCKERTON BOROUGH	0262-00	2,409,600	31,940
DELTRAN TOWNSHIP	0276-00	6,672,692	88,448
BRANCBURG TOWNSHIP	0279-00	5,004,533	66,336
HARDYSTON TOWNSHIP	0280-00	4,633,812	61,422
EAST WINDSOR TOWNSHIP	0282-00	7,784,798	103,189
LITTLE FALLS TOWNSHIP	0283-00	7,228,745	95,819
RUNNEMEDE BOROUGH	0286-00	3,521,706	46,681
METUCHEN BOROUGH	0287-00	5,560,586	73,707
CLIFTON CITY	0302-00	56,903,133	754,265
UNION BEACH BOROUGH	0314-00	5,004,533	66,336
MOUNT HOLLY TOWNSHIP	0320-00	9,082,237	120,387
TOTOWA BOROUGH	0323-00	7,970,131	105,646
BLOOMINGDALE BOROUGH	0328-00	3,150,986	41,767
WALL TOWNSHIP	0329-00	14,457,491	191,638
SOUTH RIVER BOROUGH	0331-00	5,931,251	78,620

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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
CAMDEN CITY	0336-00	\$ 36,514,391	\$ 484,007
LAKE COMO BOROUGH	0337-00	1,297,439	17,198
OCEAN TOWNSHIP	0339-00	18,535,195	245,689
BORDENTOWN TWP	0342-00	7,784,798	103,189
WEST LONG BRANCH BOROUGH	0343-00	4,077,759	54,052
ESSEX COUNTY	0349-00	233,543,784	3,095,682
BORDENTOWN CITY	0353-00	3,336,318	44,224
NEWARK CITY	0356-00	313,059,871	4,149,687
NEWARK CITY	0356-01	185,333	2,457
TRENTON CITY	0359-00	84,335,288	1,117,885
JERSEY CITY (POLICE)	0360-01	185,333	2,457
JERSEY CITY (FIRE)	0360-02	370,720	4,914
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	556,053	7,371
MARGATE CITY	0361-00	18,164,529	240,775
ALLENDALE BOROUGH	0362-00	2,780,265	36,853
ALPHA BOROUGH	0363-00	185,333	2,457
AUDUBON PARK BOROUGH	0365-00	185,333	2,457
BEACHWOOD BOROUGH	0366-00	4,819,145	63,879
BROOKLAWN BOROUGH	0370-00	2,038,880	27,026
CHESILHURST BOROUGH	0372-00	1,668,159	22,112
EAST NEWARK BOROUGH	0376-00	1,853,547	24,569
ELMER BOROUGH	0377-00	185,333	2,457
EMERSON BOROUGH	0378-00	6,487,304	85,991
ENGLEWOOD CLIFFS BOROUGH	0379-00	4,077,759	54,052
FRANKLIN LAKES BOROUGH	0384-00	4,448,425	58,965
FRENCHTOWN BOROUGH	0385-00	370,720	4,914
HAMBURG BOROUGH	0388-00	2,224,212	29,482
HARRINGTON PARK BOROUGH	0390-00	3,521,706	46,681
HAWORTH BOROUGH	0391-00	4,263,092	56,508
HIGHTSTOWN BOROUGH	0393-00	3,892,372	51,594
HOPATCONG BOROUGH	0395-00	8,340,851	110,560
INTERLAKEN BOROUGH	0396-00	556,053	7,371
JAMESBURG BOROUGH	0398-00	2,965,653	39,310
KINNELON BOROUGH	0399-00	5,375,198	71,250
LAKEHURST BOROUGH	0400-00	1,668,159	22,112
LINDENWOLD BOROUGH	0403-00	10,009,011	132,672
MAGNOLIA BOROUGH	0405-00	2,594,933	34,396

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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
MEDFORD LAKES BOROUGH	0406-00	\$ 2,224,212	\$ 29,482
MILLTOWN BOROUGH	0408-00	3,892,372	51,594
MONTVALE BOROUGH	0409-00	6,672,692	88,448
NEPTUNE CITY BOROUGH	0411-00	3,892,372	51,594
NORTH CALDWELL TOWNSHIP	0414-00	5,004,533	66,336
NORTHVALE BOROUGH	0415-00	4,819,145	63,879
NORWOOD BOROUGH	0416-00	5,375,198	71,250
PARAMUS BOROUGH	0418-00	1,297,439	17,198
PARAMUS BOROUGH POLICE DEPARTM	0418-01	16,681,703	221,120
PEMBERTON BOROUGH	0419-00	1,112,106	14,741
PENNS GROVE BOROUGH	0420-00	2,780,265	36,853
PINE VALLEY BOROUGH	0421-00	556,053	7,371
RINGWOOD BOROUGH	0422-00	5,745,919	76,164
RIVERDALE BOROUGH	0423-00	4,263,092	56,508
ROSELAND BOROUGH	0428-00	4,819,145	63,879
SHIP BOTTOM BOROUGH	0430-00	2,594,933	34,396
SOMERDALE BOROUGH	0432-00	3,336,318	44,224
SOUTH PLAINFIELD BOROUGH	0433-00	9,823,678	130,215
STANHOPE BOROUGH	0435-00	2,224,212	29,482
WALDWICK BOROUGH	0441-00	6,858,025	90,905
WATCHUNG BOROUGH	0443-00	185,333	2,457
WEST PATERSON BOROUGH	0445-00	5,004,533	66,336
WEST WILDWOOD BOROUGH	0446-00	926,774	12,285
DEMAREST BOROUGH	0449-00	4,819,145	63,879
ENGLISHTOWN BOROUGH	0450-00	1,668,159	22,112
HARVEY CEDARS BOROUGH	0451-00	2,780,265	36,853
UPPER SADDLE RIVER BOROUGH	0452-00	6,116,639	81,078
BERNARDS TOWNSHIP	0457-00	9,638,290	127,758
BOONTON TOWNSHIP	0459-00	3,336,318	44,224
BRICK TOWNSHIP	0460-00	25,578,607	339,051
BURLINGTON TOWNSHIP	0462-00	10,379,731	137,586
CINNAMINSON TOWNSHIP	0464-00	7,228,745	95,819
CRANBURY TOWNSHIP	0466-00	3,707,039	49,138
DELANCO TOWNSHIP	0468-00	3,336,318	44,224
DEPTFORD TOWNSHIP	0470-00	11,491,837	152,327
TOMS RIVER TOWNSHIP	0471-00	30,397,752	402,930
EASTAMPTON TOWNSHIP	0474-00	4,448,425	58,965

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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
EAST GREENWICH TOWNSHIP	0475-00	\$ 3,521,706	\$ 46,681
EAST HANOVER TOWNSHIP	0476-00	6,301,972	83,534
EDGEWATER PARK TOWNSHIP	0477-00	3,892,372	51,594
EVESHAM TOWNSHIP	0480-00	27,432,099	363,619
FRANKLIN TOWNSHIP	0482-00	7,228,745	95,819
FRANKLIN TOWNSHIP	0483-00	1,297,439	17,198
GALLOWAY TOWNSHIP	0486-00	14,828,156	196,551
GREENWICH TOWNSHIP	0491-00	2,780,265	36,853
HARRISON TOWNSHIP	0494-00	4,448,425	58,965
HOPEWELL TOWNSHIP	0496-00	185,333	2,457
JACKSON TOWNSHIP	0497-00	26,134,660	346,421
LEBANON TOWNSHIP	0501-00	2,224,212	29,482
LITTLE EGG HARBOR TOWNSHIP	0503-00	8,340,851	110,560
LOGAN TOWNSHIP	0504-00	3,707,039	49,138
LOPATCONG TOWNSHIP	0505-00	3,707,039	49,138
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	2,224,212	29,482
OLD BRIDGE TOWNSHIP	0508-00	18,349,862	243,232
MANSFIELD TOWNSHIP	0512-00	2,594,933	34,396
MANSFIELD TOWNSHIP	0513-00	3,336,318	44,224
MANTUA TOWNSHIP	0514-00	5,931,251	78,620
ABERDEEN TOWNSHIP	0515-00	7,414,078	98,275
MONTVILLE TOWNSHIP	0521-00	9,823,678	130,215
MOUNT LAUREL TOWNSHIP	0522-00	18,720,583	248,146
NORTH HANOVER TOWNSHIP	0525-00	2,780,265	36,853
OCEAN TOWNSHIP	0526-00	3,892,372	51,594
PLAINSBORO TOWNSHIP	0532-00	7,228,745	95,819
PLUMSTED TOWNSHIP	0533-00	2,594,933	34,396
HAZLET TOWNSHIP	0537-00	8,526,184	113,017
SOUTH BRUNSWICK TOWNSHIP	0544-00	15,198,876	201,465
SOUTH HARRISON TOWNSHIP	0545-00	926,774	12,285
BARNEGAT TOWNSHIP	0549-00	12,047,890	159,698
WARREN TOWNSHIP	0555-00	8,896,904	117,931
WASHINGTON TOWNSHIP	0557-00	185,333	2,457
WASHINGTON TOWNSHIP	0558-00	6,858,025	90,905
WATERFORD TOWNSHIP	0559-00	4,633,812	61,422
WESTAMPTON TOWNSHIP	0560-00	9,082,237	120,387
WILLINGBORO TOWNSHIP	0563-00	23,354,395	309,568

State of New Jersey
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As of and for the year ended June 30, 2019

<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
WOOLWICH TOWNSHIP	0566-00	\$ 5,004,533	\$ 66,336
WASHINGTON TOWNSHIP	0567-00	6,301,972	83,534
ATLANTIC COUNTY	0835-00	84,891,341	1,125,256
BERGEN COUNTY	0836-00	185,333	2,457
BURLINGTON COUNTY	0837-00	48,747,614	646,162
CAPE MAY COUNTY	0838-00	29,656,367	393,103
CUMBERLAND COUNTY	0839-00	42,445,643	562,628
GLOUCESTER COUNTY	0840-00	27,617,487	366,077
MIDDLESEX COUNTY	0841-00	77,477,263	1,026,981
MONMOUTH COUNTY	0842-00	92,305,419	1,223,532
MORRIS COUNTY	0843-00	48,932,947	648,619
OCEAN COUNTY	0844-00	74,326,222	985,213
SALEM COUNTY	0845-00	31,880,579	422,585
SOMERSET COUNTY	0846-00	38,367,883	508,576
SUSSEX COUNTY	0847-00	21,315,515	282,543
UNION COUNTY	0848-00	104,724,029	1,388,143
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	16,867,035	223,577
ABSECON CITY	0850-00	8,340,851	110,560
ASBURY PARK CITY	0851-00	26,134,660	346,421
ATLANTIC CITY	0852-00	111,026,001	1,471,678
BAYONNE CITY	0853-00	66,726,756	884,480
BEVERLY CITY	0854-00	1,668,159	22,112
BRIDGETON CITY	0855-00	25,763,940	341,507
BRIGANTINE CITY	0856-00	21,686,181	287,456
BURLINGTON CITY	0857-00	5,745,919	76,164
EAST ORANGE CITY	0858-00	85,818,114	1,137,541
EGG HARBOR CITY	0859-00	3,336,318	44,224
ELIZABETH CITY	0860-00	101,202,323	1,341,462
ENGLEWOOD CITY	0861-00	30,953,805	410,300
GARFIELD CITY	0862-00	10,750,452	142,500
GLOUCESTER CITY	0863-00	9,638,290	127,758
HACKENSACK CITY	0864-00	35,031,565	464,352
LONG BRANCH CITY	0867-00	32,621,965	432,412
MILLVILLE CITY	0868-00	19,647,356	260,431
NEW BRUNSWICK CITY	0869-00	46,338,014	614,222
NORTHFIELD CITY	0870-00	4,633,812	61,422
NORTH WILDWOOD CITY	0871-00	10,750,452	142,500

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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
ORANGE CITY	0872-00	\$ 34,104,791	\$ 452,068
PASSAIC CITY	0873-00	48,191,561	638,791
PERTH AMBOY CITY	0874-00	35,216,897	466,809
PLAINFIELD CITY	0875-00	42,816,363	567,542
RAHWAY CITY	0876-00	22,612,954	299,740
SALEM CITY	0877-00	2,780,265	36,853
SUMMIT CITY	0878-00	25,207,887	334,137
UNION CITY	0879-00	31,509,859	417,671
VENTNOR CITY	0880-00	24,281,113	321,852
VINELAND CITY	0881-00	50,230,441	665,817
WILDWOOD CITY	0882-00	15,754,929	208,836
WOODBURY CITY	0883-00	5,931,251	78,620
RIDGEFIELD PARK VILLAGE	0884-00	5,745,919	76,164
SOUTH ORANGE VILLAGE	0886-00	24,466,501	324,310
BLOOMFIELD TOWNSHIP	0887-00	36,143,671	479,093
DOVER TOWN	0889-00	9,452,958	125,301
HACKETTSTOWN TOWN	0890-00	5,375,198	71,250
IRVINGTON TOWN	0892-00	52,640,041	697,757
KEARNY TOWN	0893-00	37,441,110	496,291
MONTCLAIR TOWNSHIP	0894-00	16,310,982	216,206
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	41,889,590	555,257
MORRISTOWN TOWN	0895-00	16,496,370	218,664
NUTLEY TOWN	0896-00	19,461,968	257,973
PHILLIPSBURG TOWN	0897-00	9,452,958	125,301
SECAUCUS TOWN	0898-00	13,159,996	174,439
WESTFIELD TOWN	0899-00	23,354,395	309,568
WEST NEW YORK TOWN	0900-00	20,574,074	272,715
BELLEVILLE TOWNSHIP	0902-00	31,139,138	412,757
BELMAR BOROUGH	0905-00	4,633,812	61,422
BOGOTA BOROUGH	0907-00	5,004,533	66,336
BRADLEY BEACH BOROUGH	0908-00	2,965,653	39,310
BRIELLE BOROUGH	0909-00	4,448,425	58,965
CALDWELL BOROUGH	0911-00	4,077,759	54,052
CHATHAM BOROUGH	0913-00	6,116,639	81,078
CLIFFSIDE PARK BOROUGH	0914-00	185,333	2,457
COLLINGSWOOD BOROUGH	0915-00	185,333	2,457
DUMONT BOROUGH	0917-00	8,711,572	115,474

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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
EATONTOWN BOROUGH	0919-00	\$ 6,858,025	\$ 90,905
EDGEWATER BOROUGH	0920-00	5,745,919	76,164
FAIR LAWN BOROUGH	0922-00	12,418,611	164,612
FAIRVIEW BOROUGH	0923-00	185,333	2,457
FLORHAM PARK BOROUGH	0924-00	5,931,251	78,620
FORT LEE BOROUGH	0925-00	17,608,476	233,405
FREEHOLD BOROUGH	0926-00	5,004,533	66,336
GARWOOD BOROUGH	0927-00	2,965,653	39,310
GLEN RIDGE BOROUGH	0929-00	7,599,466	100,733
HASBROUCK HEIGHTS BOROUGH	0931-00	5,560,586	73,707
HO HO KUS BOROUGH	0932-00	4,819,145	63,879
KENILWORTH BOROUGH	0934-00	4,633,812	61,422
LODI BOROUGH	0937-00	10,379,731	137,586
MADISON BOROUGH	0938-00	11,306,505	149,871
MANASQUAN BOROUGH	0939-00	5,375,198	71,250
MANTOLOKING BOROUGH	0940-00	3,150,986	41,767
MANVILLE BOROUGH	0941-00	7,043,357	93,361
MERCHANTVILLE BOROUGH	0942-00	3,150,986	41,767
MOUNTAIN LAKES BOROUGH	0946-00	4,633,812	61,422
MOUNTAINSIDE BOROUGH	0947-00	6,858,025	90,905
NEW MILFORD BOROUGH	0948-00	7,228,745	95,819
NEW PROVIDENCE BOROUGH	0949-00	7,970,131	105,646
NORTH PLAINFIELD BOROUGH	0951-00	20,944,795	277,629
OCEAN GATE BOROUGH	0952-00	2,038,880	27,026
PARK RIDGE BOROUGH	0955-00	3,892,372	51,594
POINT PLEASANT BOROUGH	0956-00	7,784,798	103,189
POINT PLEASANT BEACH BOROUGH	0957-00	4,633,812	61,422
RAMSEY BOROUGH	0960-00	7,599,466	100,733
RED BANK BOROUGH	0961-00	7,228,745	95,819
RIVER EDGE BOROUGH	0963-00	7,228,745	95,819
ROCKAWAY BOROUGH	0964-00	4,263,092	56,508
ROSELLE BOROUGH	0965-00	16,125,650	213,750
ROSELLE PARK BOROUGH	0966-00	6,301,972	83,534
SAYREVILLE BOROUGH	0968-00	15,569,597	206,379
SEA GIRT BOROUGH	0969-00	3,150,986	41,767
SEASIDE HEIGHTS BOROUGH	0970-00	3,892,372	51,594
SEASIDE PARK BOROUGH	0971-00	4,077,759	54,052

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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
SOMERVILLE BOROUGH	0972-00	\$ 11,677,170	\$ 154,784
SPRING LAKE BOROUGH	0973-00	4,263,092	56,508
SPRING LAKE HEIGHTS BOROUGH	0974-00	4,263,092	56,508
TENAFLY BOROUGH	0975-00	6,672,692	88,448
WASHINGTON BOROUGH	0976-00	741,386	9,827
WEST CALDWELL BOROUGH	0977-00	4,819,145	63,879
WESTWOOD BOROUGH	0978-00	8,155,519	108,103
WHARTON BOROUGH	0979-00	6,116,639	81,078
WILDWOOD CREST BOROUGH	0980-00	4,077,759	54,052
WOOD-RIDGE BOROUGH	0982-00	3,707,039	49,138
BERKELEY HEIGHTS TOWNSHIP	0985-00	4,633,812	61,422
CRANFORD TOWNSHIP	0988-00	14,086,770	186,724
DENVILLE TOWNSHIP	0989-00	12,233,223	162,154
EWING TOWNSHIP	0990-00	18,535,195	245,689
HADDON TOWNSHIP	0991-00	5,189,866	68,793
HAMILTON TOWNSHIP	0992-00	30,583,085	405,386
HARDING TOWNSHIP	0993-00	2,409,600	31,940
HILLSIDE TOWNSHIP	0994-00	20,203,409	267,801
INDEPENDENCE TOWNSHIP	0995-00	2,965,653	39,310
LAKESWOOD TOWNSHIP	0996-00	25,578,607	339,051
LAWRENCE TOWNSHIP	0997-00	15,198,876	201,465
LIVINGSTON TOWNSHIP	0998-00	19,832,689	262,887
MAPLEWOOD TOWNSHIP	1000-00	32,992,685	437,326
MILLBURN TOWNSHIP	1001-00	17,793,809	235,861
MORRIS TOWNSHIP	1002-00	20,759,462	275,172
NEPTUNE TOWNSHIP	1003-00	14,272,103	189,180
NORTH BERGEN TWP	1004-00	19,647,356	260,431
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	19,091,248	253,059
LONG HILL TOWNSHIP	1006-00	6,487,304	85,991
EDISON TOWNSHIP	1008-00	54,678,866	724,782
ROCKAWAY TOWNSHIP	1010-00	8,526,184	113,017
SOUTH HACKENSACK TOWNSHIP	1011-00	3,521,706	46,681
SPRINGFIELD TOWNSHIP	1012-00	12,233,223	162,154
TEANECK TOWNSHIP	1013-00	58,756,625	778,834
UNION TOWNSHIP	1014-00	44,113,802	584,740
WASHINGTON TOWNSHIP	1015-00	7,228,745	95,819
WEEHAWKEN TOWNSHIP	1016-00	9,452,958	125,301
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	2,965,653	39,310

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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	\$ 3,892,372	\$ 51,594
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	2,224,212	29,482
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	2,038,880	27,026
CHERRY HILL TWP FIRE DIST 13	1702-00	17,608,476	233,405
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	1,112,106	14,741
NJ TRANSIT CORPORATION	1733-00	55,976,360	741,981
HANOVER TWP FIRE DIST 2	1734-00	741,386	9,827
JACKSON TWP BD OF FIRE DIST 2	1756-00	1,297,439	17,198
HANOVER TWP FIRE COMM #3	1757-00	1,112,106	14,741
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	9,452,958	125,301
CINNAMINSON TWP FIRE DIST #1	1779-00	3,336,318	44,224
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	2,594,933	34,396
MONROE TWP FIRE DISTRICT 2	1804-00	3,892,372	51,594
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	1,853,547	24,569
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	741,386	9,827
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	4,448,425	58,965
MONROE TWP FIRE DISTRICT #3	1838-00	5,375,198	71,250
WOODBIDGE TWP FIRE DIST (FORD	8023-00	1,482,827	19,655
PRINCETON	8140-00	11,121,117	147,413
PENSIONERS GROUP	9975-00	741,386	9,827
Total		\$ <u>5,525,718,739</u>	\$ <u>73,244,790</u>

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

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Note to Supplemental Schedules (Unaudited)

June 30, 2019

(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.