



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

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

June 30, 2018

(With Independent Auditors' Report Thereon)

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

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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



Opinions

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

Other Information

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

Restriction on Use

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

KPMG LLP

Short Hills, New Jersey
July 12, 2019

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

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As of and for the year ended June 30, 2018

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

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

State of New Jersey
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

State of New Jersey
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

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

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

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Schedule of Employer and Nonemployer Allocations

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

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

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

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

Deferred outflows of resources

	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
OAKLYN BOROUGH	0212-00	\$ 4,386,966	—	—	2,318	8,810	11,128
MATAWAN BOROUGH	0214-00	13,917,440	—	—	7,355	227,965	235,320
BARNEGAT LIGHT BOROUGH	0217-00	1,664,108	—	—	879	—	879
AUDUBON BOROUGH	0222-00	12,253,332	—	—	6,475	390,286	396,761
SCOTCH PLAINS TOWNSHIP	0245-00	—	—	—	—	452,091	452,091
BERKELEY TOWNSHIP	0246-00	58,241,123	—	—	30,778	3,229,107	3,259,885
LOWER TOWNSHIP	0247-00	22,086,328	—	—	11,672	172,267	183,939
NORTH BRUNSWICK TOWNSHIP	0248-00	28,439,925	—	—	15,029	845,222	860,251
HADDON TOWNSHIP FIRE COMM DIST	0250-00	907,724	—	—	480	14,919	15,399
SOMERS POINT CITY	0251-00	9,681,657	—	—	5,116	—	5,116
LODI BOROUGH HOUSING AUTHORITY	0253-00	3,025,537	—	—	1,599	49,532	51,131
MENDHAM BOROUGH	0255-00	4,386,966	—	—	2,318	—	2,318
PENNINGTON BOROUGH	0257-00	3,781,922	—	—	1,999	441,210	443,209
MOUNT ARLINGTON BOROUGH	0259-00	6,353,597	—	—	3,358	293,609	296,967
WANAQUE BOROUGH	0260-00	8,471,410	—	—	4,477	66,892	71,369
FANWOOD BOROUGH	0261-00	10,589,381	—	—	5,596	363,232	368,828
TUCKERTON BOROUGH	0262-00	4,840,828	—	—	2,558	—	2,558
DELTRAN TOWNSHIP	0276-00	6,504,937	—	—	3,438	—	3,438
SANDYSTON TOWNSHIP	0277-00	1,058,907	—	—	560	17,306	17,866
BRANCHBURG TOWNSHIP	0279-00	13,009,716	—	—	6,875	592,192	599,067
WHITE TOWNSHIP	0281-00	1,210,246	—	—	640	19,892	20,532
EAST WINDSOR TOWNSHIP	0282-00	22,388,851	—	—	11,832	366,813	378,645
TRENTON CITY PARKING AUTHORITY	0300-00	907,724	—	—	480	14,919	15,399
READINGTON TOWNSHIP	0319-00	16,942,821	—	—	8,954	—	8,954
TETERBORO BOROUGH	0321-00	3,176,720	—	—	1,679	—	1,679
VERNON TOWNSHIP	0333-00	24,658,004	—	—	13,031	31,308,796	31,321,827
CAMDEN CITY	0336-00	148,704,093	—	—	78,585	—	78,585
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	10,740,563	—	—	5,676	—	5,676
UNION CITY HOUSING AUTH	0344-00	5,748,552	—	—	3,038	1,190,296	1,193,334
FRANKFORD TOWNSHIP	0345-00	3,176,720	—	—	1,679	258,297	259,976
CAMDEN CITY HOUSING AUTH	0348-00	21,329,944	—	—	11,272	—	11,272
ESSEX COUNTY	0349-00	608,582,628	—	—	321,614	636,930,256	637,251,870
MERCER COUNTY	0350-00	289,693,159	—	—	153,092	11,381,346	11,534,438
MERCER COUNTY LIBRARY	0350-01	17,094,160	—	—	9,034	1,607,094	1,616,128
HUDSON COUNTY	0352-00	585,134,871	—	—	309,223	25,131,857	25,441,080
ESTELL MANOR CITY	0355-00	302,522	—	—	160	—	160
NEWARK CITY	0356-00	538,239,356	—	—	284,440	680,380,482	680,664,922
SOUTH AMBOY CITY	0358-00	22,993,895	—	—	12,151	2,272,688	2,284,839
TRENTON CITY	0359-00	—	—	—	—	—	—
TRENTON CITY LIBRARY	0359-01	—	—	—	—	—	—
JERSEY CITY (POLICE)	0360-01	151,340	—	—	80	2,586	2,666
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	1,058,907	—	—	560	17,306	17,866
ALLENDALE BOROUGH	0362-00	8,925,272	—	—	4,717	146,208	150,925
AUDUBON PARK BOROUGH	0365-00	151,340	—	—	80	158,069	158,149
BRANCHVILLE BOROUGH	0369-00	756,384	—	—	400	—	400
CHESTER BOROUGH	0373-00	4,235,784	—	—	2,238	69,424	71,662
CLOSTER BOROUGH	0374-00	10,286,701	—	—	5,436	358,060	363,496
DUNELLEN BOROUGH	0375-00	8,471,410	—	—	4,477	—	4,477
EMERSON BOROUGH	0378-00	4,992,168	—	—	2,638	81,757	84,395
ENGLEWOOD CLIFFS BOROUGH	0379-00	12,404,672	—	—	6,555	392,872	399,427
FAIR HAVEN BOROUGH	0380-00	9,227,795	—	—	4,877	340,754	345,631
GLEN GARDNER BOROUGH	0387-00	756,384	—	—	400	—	400
HAMPTON BOROUGH	0389-00	1,512,769	—	—	799	214,439	215,238
HELMETTA BOROUGH	0392-00	2,117,813	—	—	1,119	—	1,119
JAMESBURG BOROUGH	0398-00	4,992,168	—	—	2,638	271,529	274,167
LAKEHURST BOROUGH	0400-00	3,781,922	—	—	1,999	41,604	43,603
LAWNSIDE BOROUGH	0401-00	—	—	—	—	557,161	557,161
LINDENWOLD BOROUGH	0403-00	9,379,134	—	—	4,957	—	4,957
LITTLE SILVER BOROUGH	0404-00	8,622,750	—	—	4,557	10,948,490	10,953,047
MILLTOWN BOROUGH	0408-00	9,379,134	—	—	4,957	—	4,957
NEPTUNE CITY BOROUGH	0411-00	4,840,828	—	—	2,558	1,274,778	1,277,336
TINTON FALLS BOROUGH	0413-00	25,716,910	—	—	13,590	—	13,590
NORTH CALDWELL TOWNSHIP	0414-00	4,386,966	—	—	2,318	450,957	453,275
OLD TAPPAN BOROUGH	0417-00	8,773,933	—	—	4,637	333,195	337,832
PARAMUS BOROUGH	0418-00	58,089,940	—	—	30,698	1,330,791	1,361,489
PARAMUS BOROUGH POLICE DEPARTM	0418-01	6,958,642	—	—	3,677	303,555	307,232
PEMBERTON BOROUGH	0419-00	1,815,291	—	—	959	—	959
RIVERTON BOROUGH	0424-00	4,084,444	—	—	2,158	—	2,158
ROSELAND BOROUGH	0428-00	10,589,381	—	—	5,596	—	5,596
SHIP BOTTOM BOROUGH	0430-00	3,933,104	—	—	2,079	822,743	824,822
SHREWSBURY BOROUGH	0431-00	8,773,933	—	—	4,637	—	4,637
SPOTSWOOD BOROUGH	0434-00	15,883,914	—	—	8,394	449,764	458,158
STRATFORD BOROUGH	0437-00	7,261,164	—	—	3,837	—	3,837
WATCHUNG BOROUGH	0443-00	13,766,101	—	—	7,275	225,578	232,853
WEST CAPE MAY BOROUGH	0444-00	1,966,631	—	—	1,039	221,799	222,838
WEST WILLOWOOD BOROUGH	0446-00	1,058,907	—	—	560	212,913	213,473
WOODCLIFF LAKE BOROUGH	0447-00	9,076,612	—	—	4,797	148,794	153,591
ALEXANDRIA TOWNSHIP	0453-00	1,512,769	—	—	799	24,865	25,664
BERLIN TOWNSHIP	0458-00	10,740,563	—	—	5,676	555,192	560,868
CHESTER TOWNSHIP	0463-00	12,253,332	—	—	6,475	579,859	586,334
CINNAMINSON TOWNSHIP	0464-00	8,017,548	—	—	4,237	131,289	135,526
COMMERCIAL TOWNSHIP	0465-00	2,420,336	—	—	1,279	39,586	40,865
CRANBURY TOWNSHIP	0466-00	8,471,410	—	—	4,477	3,551,561	3,556,038
DEERFIELD TOWNSHIP	0467-00	1,058,907	—	—	560	206,879	207,439
DELANCO TOWNSHIP	0468-00	2,723,015	—	—	1,439	—	1,439
DENNIS TOWNSHIP	0469-00	4,235,784	—	—	2,238	—	2,238

State of New Jersey
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 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2018

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

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

Deferred outflows of resources							
	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	\$ 907,724	—	—	480	14,919	15,399
CUMBERLAND COUNTY IMPROV AUTH	1770-00	—	—	—	—	—	—
OCEAN TOWNSHIP FIRE DIST #2	1775-00	1,361,429	—	—	719	47,079	47,798
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	4,840,828	—	—	2,558	148,141	150,699
SAYREVILLE HOUSING AUTHORITY	1781-00	302,522	—	—	160	4,973	5,133
BORDENTOWN SEWERAGE AUTHORITY	1787-00	3,176,720	—	—	1,679	51,919	53,598
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	1,361,429	—	—	719	22,280	22,999
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	10,589,381	—	—	5,596	363,232	368,828
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	907,724	—	—	480	14,919	15,399
MIDDLESEX COUNTY MUN JOINT INS	1801-00	605,045	—	—	320	—	320
LAKESWOOD TWP FIRE DISTRICT 1	1807-00	2,874,198	—	—	1,519	3,649,430	3,650,949
WARREN CO POLLUTION CONTROL	1809-00	2,269,153	—	—	1,199	416,344	417,543
OCEAN TOWNSHIP FIRE DIST #1	1814-00	1,512,769	—	—	799	24,865	25,664
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	907,724	—	—	480	401,189	401,669
CAMDEN CO HEALTH SERVICES CTR	1817-00	37,818,903	—	—	19,986	—	19,986
HOWELL TOWNSHIP FIRE DIST #3	1818-00	605,045	—	—	320	288,083	288,403
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	151,340	—	—	80	2,586	2,666
CAMDEN CO POLLUTION CONTROL FI	1835-00	4,386,966	—	—	2,318	71,811	74,129
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	1,664,108	—	—	879	191,219	192,098
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	1,210,246	—	—	640	19,892	20,532
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	756,384	—	—	400	201,906	202,306
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	1,210,246	—	—	640	19,892	20,532
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	1,815,291	—	—	959	—	959
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	605,045	—	—	320	9,747	10,067
NORTH HUDSON REGIONAL FIRE & R	1906-00	66,107,489	—	—	34,935	2,409,945	2,444,880
BAYONNE CITY MUNICIPAL UTILITI	1919-00	1,058,907	—	—	560	—	560
COMPENSATION RATING & INSPEC.	8001-00	22,086,328	—	—	11,672	172,267	183,939
DELAWARE RIVER BASIN COMMISSIO	8006-00	9,227,795	—	—	4,877	—	4,877
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	35,549,750	—	—	18,787	—	18,787
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	1,058,907	—	—	560	396,452	397,012
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	1,966,631	—	—	1,039	221,799	222,838
WOODBIDGE TWP FIRE DIST (FORD	8023-00	3,328,060	—	—	1,759	1,791,239	1,792,998
OLD BRIDGE TWP FIRE DIST 4	8064-00	151,340	—	—	80	192,159	192,239
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	3,630,582	—	—	1,919	—	1,919
SOUTH JERSEY TRANS AUTHORITY	8073-00	63,989,675	—	—	33,816	479,403	513,219
WALL TOWNSHIP FIRE DIST 3	8078-00	1,361,429	—	—	719	1,728,636	1,729,355
LINDENWOLD TWP FIRE DIST 1	8082-00	302,522	—	—	160	4,973	5,133
SECAUCUS HOUSING AUTHORITY	8099-00	1,512,769	—	—	799	24,865	25,664
PRINCETON	8140-00	24,204,142	—	—	12,791	—	12,791
PRINCETON RETIRED CH48	8140-01	8,320,228	—	—	4,397	326,034	330,431
Total Non Special Funding Situation		9,452,773,649	—	—	4,995,451	1,938,495,012	1,943,490,463
Total		\$ 15,666,618,141	—	—	8,279,239	2,106,728,269	2,115,007,508

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

Deferred inflows of resources				OPEB Expense		
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense
184,300	230,256	269,852	684,408	35,328	(42,587)	(7,259)
—	—	8,248,757	8,248,757	—	(1,365,688)	(1,365,688)
276,419	345,344	—	621,763	52,986	7,226	60,212
982,861	1,227,940	110,402	2,321,203	188,403	9,065	197,468
61,423	76,739	32,794	170,956	11,774	(4,732)	7,042
644,988	805,817	171,309	1,622,114	123,637	(21,091)	102,546
276,419	345,344	147,162	768,925	52,986	(21,245)	31,741
2,150,022	2,686,135	1,471,460	6,307,617	412,134	(192,746)	219,388
184,300	230,256	98,054	512,610	35,328	(14,144)	21,184
122,846	153,478	261,565	537,889	23,548	(38,719)	(15,171)
583,565	729,078	—	1,312,643	111,863	511,125	622,988
460,719	575,600	40,625	1,076,944	88,314	51,586	139,900
307,146	383,734	163,477	854,357	58,876	(23,583)	35,293
184,300	230,256	174,654	589,210	35,328	41,961	77,289
7,678,586	9,593,260	6,213,147	23,484,993	1,471,895	(996,102)	475,793
122,846	153,478	—	276,324	23,548	47,447	70,995
30,727	38,389	16,315	85,431	5,890	(2,339)	3,551
890,711	1,112,811	130,195	2,133,717	170,739	(11,497)	159,242
337,873	422,123	—	759,996	64,766	30,964	95,730
245,723	306,995	130,684	683,402	47,102	(18,850)	28,252
153,573	191,867	65,260	410,700	29,438	17,473	46,911
245,723	306,995	130,684	683,402	47,102	(18,850)	28,252
368,569	460,472	372,356	1,201,397	70,650	(57,569)	13,081
122,846	153,478	65,260	341,584	23,548	(9,440)	14,108
13,422,178	16,769,030	7,886,561	38,077,769	2,572,875	(968,195)	1,604,680
214,996	268,606	818,508	1,302,110	41,212	(131,121)	(89,909)
4,484,312	5,602,486	2,917,957	13,004,755	859,590	(458,979)	400,611
1,873,571	2,340,751	879,925	5,094,247	359,142	(144,704)	214,438
7,217,867	9,017,660	5,731,025	21,966,552	1,383,581	(929,844)	453,737
214,996	268,606	253,537	737,139	41,212	13,550	54,762
399,296	498,862	196,108	1,094,266	76,540	(1,404)	75,136
675,715	844,206	—	1,519,921	129,527	290,338	419,865
30,727	38,389	—	69,116	5,890	26,913	32,803
737,138	920,945	366,827	2,024,910	141,301	(57,415)	83,886
12,992,187	16,231,819	2,665,889	31,889,895	2,490,451	(374,229)	2,116,222
276,419	345,344	—	621,763	52,986	242,106	295,092
61,423	76,739	720,149	858,311	11,774	(18,533)	(106,759)
307,146	383,734	163,477	854,357	58,876	(23,583)	35,293
4,914,304	6,139,698	4,519,266	15,573,268	942,015	(724,482)	217,533
1,689,303	2,110,535	195,129	3,994,967	323,820	13,357	337,177
<u>1,919,250,236</u>	<u>2,397,819,855</u>	<u>1,524,154,157</u>	<u>5,841,224,248</u>	<u>367,897,855</u>	<u>53,739,841</u>	<u>421,637,696</u>
<u>3,180,882,321</u>	<u>3,974,042,874</u>	<u>2,106,728,269</u>	<u>9,261,653,464</u>	<u>609,738,022</u>	<u>—</u>	<u>609,738,022</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, 2018

(1) General Information about the OPEB Plan

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

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

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

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

(2) Basis of Presentation

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

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

(3) Allocation Methodology

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

(4) Special Funding Situation

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

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

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June 30, 2018

(5) Net OPEB Liability

Components of Net OPEB Liability

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

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

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

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

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

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

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

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

Health Care Trend Assumptions

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

Discount Rate

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

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Sensitivity of Net OPEB Liability to Changes in the Discount Rate

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

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

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

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

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

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

June 30, 2018

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

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

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

Year ending June 30:	
2019	\$ (1,049,390,011)
2020	(1,049,390,011)
2021	(1,049,390,011)
2022	(1,050,264,681)
2023	(1,051,678,489)
Thereafter	<u>(1,896,532,753)</u>
Total	<u>\$ (7,146,645,956)</u>

Changes in Proportion

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

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(7) OPEB Expense

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

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

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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)
As of and for the year ended June 30, 2018

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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MONROE TWP FIRE DISTRICT #3	1838-00	\$ 6,341,539	\$ 191,966
PRINCETON	8140-00	12,901,805	390,553
PENSIONERS GROUP	9975-00	1,312,053	39,717
Total		\$ <u>6,213,844,492</u>	\$ <u>188,100,326</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, 2018

(1) Special Funding Situation

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