



**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, 2020

(With Independent Auditors' Report Thereon)

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Independent Auditors' Report

The Treasurer
State of New Jersey:

We have audited the accompanying schedule of employer and nonemployer allocations of the State of New Jersey State Health Benefit Local Government Retired Employees Plan (the Plan) as of and for the year ended June 30, 2020, 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 (benefit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer of the Plan as of and for the year ended June 30, 2020, 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 (benefit) for the total of all participating entities of the Plan as of and for the year ended June 30, 2020 in accordance with U.S. generally accepted accounting principles.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of New Jersey, Division of Pensions and Benefits, which includes the Plan, as of and for the year ended June 30, 2020, and our report thereon, dated March 31, 2021, expressed an unmodified opinion on those financial statements.

Other Information

The supplemental schedule of employer special funding allocations and supplemental schedule of special funding amounts by employer on pages 39 through 60 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
January 28, 2022

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, 2020

	Employer number	Plan members	Allocation percentage
Special Funding Situations:			
Nonemployer (State of New Jersey)		24,294	30.436401%
Non Special Funding Situations:			
BAYONNE CITY HOUSING AUTH	0002-00	86	0.082534%
BLAIRSTOWN TOWNSHIP	0004-00	29	0.027831%
BURLINGTON CITY HOUSING AUTHORITY	0006-00	3	0.002879%
BYRAM TOWNSHIP	0007-00	64	0.061421%
CHATHAM TOWNSHIP	0008-00	121	0.116123%
ELIZABETH CITY HOUSING AUTHORITY	0011-00	83	0.079655%
GUTTENBERG TOWN	0012-00	97	0.093091%
HOLLAND TOWNSHIP	0017-00	14	0.013436%
JEFFERSON TOWNSHIP	0019-00	217	0.208254%
MANCHESTER TOWNSHIP	0020-00	200	0.191939%
MAURICE RIVER TOWNSHIP	0021-00	17	0.016315%
MIDDLE TOWNSHIP	0022-00	237	0.227448%
MONROE TOWNSHIP	0024-00	216	0.207294%
NEW JERSEY ST LEAGUE OF MUNICIPALITIES	0026-00	22	0.021113%
PASSAIC VALLEY SEWERAGE COMMISSION	0027-00	832	0.798467%
PERTH AMBOY CITY HOUSING AUTHORITY	0029-00	35	0.033589%
PITTSBORO TOWNSHIP	0030-00	0	0.000000%
PRINCETON HOUSING AUTHORITY	0031-00	4	0.003839%
RIVERSIDE TOWNSHIP	0033-00	16	0.015355%
WEST NEW YORK HOUSING AUTHORITY	0035-00	64	0.061421%
WYCKOFF TOWNSHIP	0036-00	103	0.098849%
WYCKOFF TOWNSHIP FREE PUBLIC LIBRARY	0036-01	9	0.008637%
AVALON BOROUGH	0038-00	130	0.124761%
CAPE MAY CITY	0040-00	117	0.112284%
CEDAR GROVE TOWNSHIP	0041-00	126	0.120922%
HAMMONTON TOWN	0045-00	108	0.103647%
HAMMONTON TOWN	0045-01	3	0.002879%
HUNTERDON COUNTY	0047-00	700	0.671788%
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	17	0.016315%
WEST AMWELL TOWNSHIP	0054-00	16	0.015355%
CAPE MAY COUNTY BRIDGE COMMUNITY CENTER	0056-00	41	0.039348%
CLINTON TOWN	0057-00	50	0.047985%
RAHWAY CITY HOUSING AUTHORITY	0060-00	18	0.017275%
ANDOVER TOWNSHIP	0061-00	53	0.050864%
BETHLEHEM TOWNSHIP	0064-00	13	0.012476%
BOUND BROOK BOROUGH	0065-00	85	0.081574%
BUENA BOROUGH	0066-00	25	0.023992%
GARFIELD CITY HOUSING AUTHORITY	0070-00	22	0.021113%
HAWTHORNE BOROUGH	0071-00	74	0.071018%

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, 2020

	Employer number	Plan members	Allocation percentage
MILFORD BOROUGH	0072-00	10	0.009597%
PATERSON CITY HOUSING AUTHORIT	0074-00	80	0.076776%
PENNSAUKEN TOWNSHIP	0075-00	4	0.003839%
SEA ISLE CITY	0077-00	174	0.166987%
CLAYTON BOROUGH	0081-00	62	0.059501%
PATERSON CITY	0083-00	1,527	1.465457%
SEA BRIGHT BOROUGH	0084-00	31	0.029751%
STONE HARBOR BOROUGH	0085-00	60	0.057582%
STONE HARBOR BOROUGH	0085-01	0	0.000000%
NORTH BERGEN TWP HOUSING AUTH	0086-00	55	0.052783%
LITTLE FERRY BOROUGH	0087-00	84	0.080615%
MIDLAND PARK BOROUGH	0088-00	59	0.056622%
MAYWOOD BOROUGH	0089-00	86	0.082534%
NETCONG BOROUGH	0090-00	17	0.016315%
WEST DEPTFORD TOWNSHIP	0092-00	188	0.180423%
ISLAND HEIGHTS BOROUGH	0093-00	9	0.008637%
LINWOOD CITY	0094-00	52	0.049904%
UPPER DEERFIELD TOWNSHIP	0097-00	22	0.021113%
RARITAN BOROUGH	0098-00	68	0.065259%
MAPLE SHADE TOWNSHIP	0099-00	0	0.000000%
SOUTH BOUND BROOK BOROUGH	0101-00	0	0.000000%
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	22	0.021113%
MARLBORO TOWNSHIP	0104-00	0	0.000000%
SOUTH TOMS RIVER BOROUGH	0116-00	26	0.024952%
WOODBURY HEIGHTS BOROUGH	0119-00	24	0.023033%
CLINTON TOWNSHIP	0131-00	32	0.030710%
EGG HARBOR TOWNSHIP	0132-00	0	0.000000%
BERLIN BOROUGH	0135-00	74	0.071018%
STILLWATER TOWNSHIP	0136-00	19	0.018234%
GLEN ROCK BOROUGH	0139-00	138	0.132438%
SUSSEX BOROUGH	0140-00	10	0.009597%
LAMBERTVILLE CITY	0161-00	44	0.042227%
WOODBINE BOROUGH	0162-00	10	0.009597%
DELAWARE TOWNSHIP	0164-00	27	0.025912%
CLEMENTON BOROUGH	0166-00	32	0.030710%
STAFFORD TOWNSHIP	0167-00	330	0.316700%
MOUNT OLIVE TOWNSHIP	0172-00	200	0.191939%
HAMPTON TOWNSHIP	0175-00	22	0.021113%
EAST RUTHERFORD BOROUGH	0177-00	78	0.074856%
PEAPACK GLADSTONE BOROUGH	0188-00	39	0.037428%
BEACH HAVEN BOROUGH	0195-00	89	0.085413%
VERONA TOWNSHIP	0201-00	0	0.000000%
OGDENSBURG BOROUGH	0204-00	11	0.010557%

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	Employer number	Plan members	Allocation percentage
SWEDESBORO BOROUGH	0205-00	14	0.013436%
CAMDEN COUNTY	0207-00	2,152	2.065267%
CAMDEN COUNTY LIBRARY	0207-01	114	0.109405%
OCEAN CITY	0208-00	371	0.356047%
ALPINE BOROUGH	0211-00	10	0.009597%
OAKLYN BOROUGH	0212-00	32	0.030710%
MATAWAN BOROUGH	0214-00	92	0.088292%
BARNEGAT LIGHT BOROUGH	0217-00	13	0.012476%
HIGHLANDS BOROUGH	0220-00	56	0.053743%
AUDUBON BOROUGH	0222-00	81	0.077735%
SCOTCH PLAINS TOWNSHIP	0245-00	61	0.058541%
BERKELEY TOWNSHIP	0246-00	378	0.362765%
LOWER TOWNSHIP	0247-00	151	0.144914%
NORTH BRUNSWICK TOWNSHIP	0248-00	194	0.186181%
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	10	0.009597%
HADDON TOWNSHIP FIRE COMM DIST	0250-00	6	0.005758%
SOMERS POINT CITY	0251-00	63	0.060461%
LODI BOROUGH HOUSING AUTHORITY	0253-00	21	0.020154%
PLEASANTVILLE CITY	0254-00	164	0.157390%
MENDHAM BOROUGH	0255-00	27	0.025912%
PENNINGTON BOROUGH	0257-00	23	0.022073%
MOUNT ARLINGTON BOROUGH	0259-00	45	0.043186%
WANAQUE BOROUGH	0260-00	63	0.060461%
FANWOOD BOROUGH	0261-00	66	0.063340%
TUCKERTON BOROUGH	0262-00	30	0.028791%
DELTRAN TOWNSHIP	0276-00	46	0.044146%
SANDYSTON TOWNSHIP	0277-00	7	0.006718%
BRANCHBURG TOWNSHIP	0279-00	88	0.084453%
WHITE TOWNSHIP	0281-00	7	0.006718%
EAST WINDSOR TOWNSHIP	0282-00	153	0.146834%
TRENTON CITY PARKING AUTHORITY	0300-00	5	0.004798%
READINGTON TOWNSHIP	0319-00	114	0.109405%
TETERBORO BOROUGH	0321-00	23	0.022073%
VERNON TOWNSHIP	0333-00	167	0.160269%
CAMDEN CITY	0336-00	932	0.894437%
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	11	0.010557%
WEST LONG BRANCH BOROUGH	0343-00	0	0.000000%
UNION CITY HOUSING AUTH	0344-00	42	0.040307%
FRANKFORD TOWNSHIP	0345-00	19	0.018234%
CAMDEN CITY HOUSING AUTH	0348-00	124	0.119002%
ESSEX COUNTY	0349-00	4,070	3.905966%
MERCER COUNTY	0350-00	1,882	1.806149%
MERCER COUNTY LIBRARY	0350-01	117	0.112284%

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Schedule of Employer and Nonemployer Allocations

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	Employer number	Plan members	Allocation percentage
HUDSON COUNTY	0352-00	3,928	3.769689%
ESTELL MANOR CITY	0355-00	2	0.001919%
NEWARK CITY	0356-00	3,716	3.566232%
SOUTH AMBOY CITY	0358-00	161	0.154511%
TRENTON CITY	0359-00	2,074	1.990410%
TRENTON CITY LIBRARY	0359-01	26	0.024952%
JERSEY CITY (POLICE)	0360-01	1	0.000960%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	7	0.006718%
ALLENDALE BOROUGH	0362-00	73	0.070058%
AUDUBON PARK BOROUGH	0365-00	1	0.000960%
BRANCHVILLE BOROUGH	0369-00	7	0.006718%
CHESTER BOROUGH	0373-00	27	0.025912%
CLOSTER BOROUGH	0374-00	0	0.000000%
DUNELLEN BOROUGH	0375-00	55	0.052783%
EMERSON BOROUGH	0378-00	28	0.026872%
ENGLEWOOD CLIFFS BOROUGH	0379-00	84	0.080615%
FAIR HAVEN BOROUGH	0380-00	64	0.061421%
GLEN GARDNER BOROUGH	0387-00	6	0.005758%
HAMPTON BOROUGH	0389-00	9	0.008637%
HELMETTA BOROUGH	0392-00	11	0.010557%
JAMESBURG BOROUGH	0398-00	44	0.042227%
LAKEHURST BOROUGH	0400-00	33	0.031670%
LAWNSIDE BOROUGH	0401-00	0	0.000000%
LINDENWOLD BOROUGH	0403-00	71	0.068138%
LITTLE SILVER BOROUGH	0404-00	56	0.053743%
MILLTOWN BOROUGH	0408-00	61	0.058541%
NEPTUNE CITY BOROUGH	0411-00	36	0.034549%
NEWFIELD BOROUGH	0412-00	4	0.003839%
TINTON FALLS BOROUGH	0413-00	171	0.164108%
NORTH CALDWELL TOWNSHIP	0414-00	30	0.028791%
OLD TAPPAN BOROUGH	0417-00	51	0.048945%
PARAMUS BOROUGH	0418-00	384	0.368523%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	139	0.133398%
PEMBERTON BOROUGH	0419-00	21	0.020154%
RIVERTON BOROUGH	0424-00	28	0.026872%
ROSELAND BOROUGH	0428-00	103	0.098849%
SHIP BOTTOM BOROUGH	0430-00	26	0.024952%
SHREWSBURY BOROUGH	0431-00	56	0.053743%
SPOTSWOOD BOROUGH	0434-00	108	0.103647%
STRATFORD BOROUGH	0437-00	48	0.046065%
WATCHUNG BOROUGH	0443-00	86	0.082534%
WEST CAPE MAY BOROUGH	0444-00	12	0.011516%
WEST WILDWOOD BOROUGH	0446-00	7	0.006718%

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2020

	Employer number	Plan members	Allocation percentage
WOODCLIFF LAKE BOROUGH	0447-00	64	0.061421%
ALEXANDRIA TOWNSHIP	0453-00	11	0.010557%
BERLIN TOWNSHIP	0458-00	70	0.067179%
BOONTON TOWNSHIP	0459-00	9	0.008637%
CHESTER TOWNSHIP	0463-00	83	0.079655%
CINNAMINSON TOWNSHIP	0464-00	55	0.052783%
COMMERCIAL TOWNSHIP	0465-00	16	0.015355%
CRANBURY TOWNSHIP	0466-00	58	0.055662%
DEERFIELD TOWNSHIP	0467-00	6	0.005758%
DELANCO TOWNSHIP	0468-00	15	0.014395%
DENNIS TOWNSHIP	0469-00	33	0.031670%
DEPTFORD TOWNSHIP	0470-00	183	0.175624%
EAGLESWOOD TOWNSHIP	0473-00	12	0.011516%
EASTAMPTON TOWNSHIP	0474-00	15	0.014395%
EAST GREENWICH TOWNSHIP	0475-00	41	0.039348%
EAST HANOVER TOWNSHIP	0476-00	93	0.089252%
EDGEWATER PARK TOWNSHIP	0477-00	19	0.018234%
ELK TOWNSHIP	0478-00	24	0.023033%
GREEN TOWNSHIP	0487-00	19	0.018234%
GREEN BROOK TOWNSHIP	0488-00	66	0.063340%
HAINESPORT TOWNSHIP	0492-00	14	0.013436%
HARRISON TOWNSHIP	0494-00	48	0.046065%
KNOWLTON TOWNSHIP	0498-00	2	0.001919%
LACEY TOWNSHIP	0499-00	211	0.202496%
LEBANON TOWNSHIP	0501-00	2	0.001919%
LIBERTY TOWNSHIP	0502-00	7	0.006718%
LOGAN TOWNSHIP	0504-00	0	0.000000%
MANALAPAN TOWNSHIP	0510-00	226	0.216891%
MANSFIELD TOWNSHIP	0512-00	19	0.018234%
MANSFIELD TOWNSHIP	0513-00	28	0.026872%
MANTUA TOWNSHIP	0514-00	0	0.000000%
MEDFORD TOWNSHIP	0516-00	149	0.142995%
MILLSTONE TOWNSHIP	0517-00	41	0.039348%
MINE HILL TOWNSHIP	0518-00	20	0.019194%
MONTAGUE TOWNSHIP	0520-00	12	0.011516%
MONTVILLE TOWNSHIP	0521-00	107	0.102688%
MOUNT LAUREL TOWNSHIP	0522-00	132	0.126680%
MULLICA TOWNSHIP	0523-00	42	0.040307%
NEW HANOVER TOWNSHIP	0524-00	15	0.014395%
OXFORD TOWNSHIP	0528-00	9	0.008637%
PILES GROVE TOWNSHIP	0530-00	11	0.010557%
PLAINSBORO TOWNSHIP	0532-00	127	0.121881%
HAZLET TOWNSHIP	0537-00	103	0.098849%

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Schedule of Employer and Nonemployer Allocations

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	Employer number	Plan members	Allocation percentage
RIVER VALE TOWNSHIP	0538-00	97	0.093091%
ROXBURY TOWNSHIP	0539-00	230	0.220730%
SHAMONG TOWNSHIP	0541-00	10	0.009597%
SOUTHAMPTON TOWNSHIP	0543-00	29	0.027831%
SPRINGFIELD TOWNSHIP	0546-00	21	0.020154%
TABERNACLE TOWNSHIP	0548-00	15	0.014395%
UPPER PITTSBORO TOWNSHIP	0551-00	8	0.007678%
VOORHEES TOWNSHIP	0552-00	286	0.274473%
WASHINGTON TOWNSHIP	0557-00	323	0.309982%
WATERFORD TOWNSHIP	0559-00	54	0.051824%
WEYMOUTH TOWNSHIP	0562-00	7	0.006718%
WILLINGBORO TOWNSHIP	0563-00	132	0.126680%
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	11	0.010557%
WOODLAND TOWNSHIP	0565-00	1	0.000960%
ATLANTIC COUNTY	0835-00	971	0.931865%
ATLANTIC COUNTY LIBRARY	0835-01	87	0.083494%
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	60	0.057582%
BERGEN COUNTY	0836-00	0	0.000000%
GLOUCESTER COUNTY	0840-00	1,434	1.376205%
MORRIS COUNTY	0843-00	3	0.002879%
OCEAN COUNTY	0844-00	2,612	2.506727%
OCEAN COUNTY LIBRARY	0844-01	381	0.365644%
OCEAN COUNTY PIC	0844-07	1	0.000960%
UNION COUNTY	0848-00	5	0.004798%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	0	0.000000%
ASBURY PARK CITY	0851-00	246	0.236085%
ATLANTIC CITY	0852-00	919	0.881961%
ATLANTIC CITY ERI	0852-01	12	0.011516%
ATLANTIC CITY PFRS	0852-02	161	0.154511%
BEVERLY CITY	0854-00	10	0.009597%
BRIDGETON CITY	0855-00	128	0.122841%
BURLINGTON CITY	0857-00	162	0.155471%
EGG HARBOR CITY	0859-00	18	0.017275%
ELIZABETH CITY	0860-00	2,024	1.942426%
ELIZABETH CITY FREE PUBLIC LIB	0860-01	32	0.030710%
ENGLEWOOD CITY	0861-00	223	0.214012%
LINDEN CITY	0866-00	952	0.913631%
MILLVILLE CITY	0868-00	192	0.184262%
NORTHFIELD CITY	0870-00	98	0.094050%
NORTH WILDWOOD CITY	0871-00	76	0.072937%
NORTH WILDWOOD CITY	0871-01	1	0.000960%
ORANGE CITY	0872-00	0	0.000000%
PASSAIC CITY	0873-00	935	0.897316%

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PASSAIC CITY PUBLIC LIBRARY	0873-01	18	0.017275%
RAHWAY CITY	0876-00	318	0.305183%
SALEM CITY	0877-00	90	0.086373%
SALEM CITY FREE PUBLIC LIBRARY	0877-01	1	0.000960%
UNION CITY	0879-00	0	0.000000%
WILDWOOD CITY	0882-00	136	0.130519%
WOODBURY CITY	0883-00	114	0.109405%
RIDGEWOOD VILLAGE	0885-00	438	0.420347%
RIDGEWOOD PUBLIC LIBRARY	0885-01	15	0.014395%
BOONTON TOWN	0888-00	98	0.094050%
HARRISON TOWN	0891-00	316	0.303264%
KEARNY TOWN	0893-00	619	0.594052%
MONTCLAIR TOWNSHIP	0894-00	251	0.240884%
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01	24	0.023033%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	1	0.000960%
NUTLEY TOWN	0896-00	396	0.380040%
SECAUCUS TOWN	0898-00	272	0.261037%
ALLENHURST BOROUGH	0903-00	40	0.038388%
AVON BY THE SEA BORO	0904-00	46	0.044146%
BELMAR BOROUGH	0905-00	113	0.108446%
BERGENFIELD BOROUGH	0906-00	203	0.194818%
BERGENFIELD BOROUGH, POLICE	0906-01	66	0.063340%
BRADLEY BEACH BOROUGH	0908-00	73	0.070058%
BUTLER BOROUGH	0910-00	135	0.129559%
CALDWELL BOROUGH	0911-00	78	0.074856%
CARTERET BOROUGH	0912-00	287	0.275433%
CLIFFSIDE PARK BOROUGH	0914-00	241	0.231287%
COLLINGSWOOD BOROUGH	0915-00	147	0.141075%
DEAL BOROUGH	0916-00	66	0.063340%
DUMONT BOROUGH	0917-00	74	0.071018%
ELMWOOD PARK BOROUGH	0918-00	168	0.161229%
EATONTOWN BOROUGH	0919-00	134	0.128599%
ESSEX FELS BOROUGH	0921-00	38	0.036468%
FAIR LAWN BOROUGH	0922-00	238	0.228408%
FAIRVIEW BOROUGH	0923-00	129	0.123801%
FREEHOLD BOROUGH	0926-00	126	0.120922%
GARWOOD BOROUGH	0927-00	60	0.057582%
GLASSBORO BOROUGH	0928-00	275	0.263917%
HASBROUCK HEIGHTS BOROUGH	0931-00	102	0.097889%
KEANSBURG BOROUGH	0933-00	123	0.118043%
KENILWORTH BOROUGH	0934-00	113	0.108446%
LAVALLETTE BOROUGH	0935-00	70	0.067179%
LEONIA BOROUGH	0936-00	84	0.080615%

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LODI BOROUGH	0937-00	89	0.085413%
MANVILLE BOROUGH	0941-00	33	0.031670%
MANVILLE BORO DEP OF PUBLIC WO	0941-02	17	0.016315%
MIDDLESEX BOROUGH	0943-00	127	0.121881%
MONMOUTH BEACH BOROUGH	0944-00	43	0.041267%
MORRIS PLAINS BOROUGH	0945-00	69	0.066219%
MOUNTAIN LAKES BOROUGH	0946-00	19	0.018234%
NEW PROVIDENCE BOROUGH	0949-00	53	0.050864%
NORTH ARLINGTON BOROUGH	0950-00	135	0.129559%
OCEAN GATE BOROUGH	0952-00	13	0.012476%
ORADELL BOROUGH	0953-00	104	0.099808%
PALISADES PARK BOROUGH	0954-00	132	0.126680%
PARK RIDGE BOROUGH	0955-00	0	0.000000%
POINT PLEASANT BOROUGH	0956-00	92	0.088292%
POINT PLEASANT BEACH BOROUGH	0957-00	80	0.076776%
POMPTON LAKES BOROUGH	0958-00	109	0.104607%
RAMSEY BOROUGH	0960-00	97	0.093091%
RIDGEFIELD BOROUGH	0962-00	135	0.129559%
ROSELLE PARK BOROUGH	0966-00	84	0.080615%
RUMSON BOROUGH	0967-00	98	0.094050%
SEA GIRT BOROUGH	0969-00	27	0.025912%
SEASIDE HEIGHTS BOROUGH	0970-00	98	0.094050%
SEASIDE PARK BOROUGH	0971-00	27	0.025912%
SOMERVILLE BOROUGH	0972-00	38	0.036468%
SPRING LAKE BOROUGH	0973-00	32	0.030710%
SPRING LAKE HEIGHTS BOROUGH	0974-00	27	0.025912%
TENAFLY BOROUGH	0975-00	118	0.113244%
TENAFLY BOROUGH LIBRARY	0975-01	9	0.008637%
WILDWOOD CREST BOROUGH	0980-00	117	0.112284%
WOODLYNNE BOROUGH	0981-00	11	0.010557%
WOOD-RIDGE BOROUGH	0982-00	62	0.059501%
HILLSDALE BOROUGH	0983-00	86	0.082534%
PALMYRA BOROUGH	0984-00	62	0.059501%
CLARK TOWNSHIP	0987-00	189	0.181383%
CRANFORD TOWNSHIP	0988-00	211	0.202496%
EWING TOWNSHIP	0990-00	377	0.361806%
HAMILTON TOWNSHIP	0992-00	5	0.004798%
HILLSIDE TOWNSHIP	0994-00	317	0.304224%
INDEPENDENCE TOWNSHIP	0995-00	8	0.007678%
LAWRENCE TOWNSHIP	0997-00	143	0.137237%
LIVINGSTON TOWNSHIP	0998-00	2	0.001919%
LONG BEACH TOWNSHIP	0999-00	214	0.205375%
MILLBURN TOWNSHIP	1001-00	389	0.373322%

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NEPTUNE TOWNSHIP	1003-00	350	0.335894%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	0	0.000000%
ROCHELLE PARK TOWNSHIP	1009-00	60	0.057582%
ROCHELLE PARK PUBLIC LIBRARY	1009-01	1	0.000960%
ROCKAWAY TOWNSHIP	1010-00	316	0.303264%
SPRINGFIELD TOWNSHIP	1012-00	146	0.140116%
TEANECK TOWNSHIP	1013-00	158	0.151632%
UNION TOWNSHIP	1014-00	608	0.583495%
WASHINGTON TOWNSHIP	1015-00	83	0.079655%
WEEHAWKEN TOWNSHIP	1016-00	293	0.281191%
GUTTENBERG TOWN HOUSING AUTH	1174-00	15	0.014395%
HACKENSACK CITY HOUSING AUTH	1175-00	23	0.022073%
IRVINGTON TOWN HOUSING AUTH(N	1176-00	13	0.012476%
MORRISTOWN TOWN HOUSING AUTHOR	1177-00	19	0.018234%
PASSAIC CITY HOUSING AUTHORITY	1178-00	48	0.046065%
PHILLIPSBURG TOWN HOUS AUTH	1179-00	20	0.019194%
PLAINFIELD CITY HOUSING AUTH	1180-00	33	0.031670%
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	10	0.009597%
WOODBIDGE TOWNSHIP HOUSING AU	1182-00	29	0.027831%
DELANCO TWP SEWERAGE AUTHORITY	1183-00	1	0.000960%
EWING LAWRENCE SEWERAGE AUTHOR	1185-00	71	0.068138%
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	8	0.007678%
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	34	0.032630%
ELIZABETH CITY PARKING AUTHORI	1196-00	23	0.022073%
NEW BRUNSWICK CITY PARKING AUT	1198-00	65	0.062380%
PATERSON CITY PARKING AUTH	1200-00	33	0.031670%
ASBURY PARK CITY HOUSING AUTH	1201-00	29	0.027831%
HARRISON TOWN HOUSING AUTH	1203-00	17	0.016315%
HOBOKEN CITY HOUSING AUTH	1204-00	68	0.065259%
JERSEY CITY HOUSING AUTHORITY	1205-00	289	0.277352%
LONG BRANCH CITY HOUSING AUTH	1206-00	51	0.048945%
NEWARK CITY HOUSING AUTH	1207-00	571	0.547987%
NEW BRUNSWICK CITY HOUSING AUT	1208-00	32	0.030710%
ORANGE CITY HOUSING AUTHORITY	1209-00	24	0.023033%
TRENTON CITY HOUSING AUTH	1210-00	95	0.091171%
BEVERLY SEWERAGE AUTHORITY	1212-00	5	0.004798%
LINDEN ROSELLE SEWERAGE AUTHOR	1214-00	60	0.057582%
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	88	0.084453%
PASSAIC VALLEY WATER COMM	1218-00	0	0.000000%
MONMOUTH COUNTY REGIONAL HEALT	1221-00	12	0.011516%
NORTH JERSEY DIST WATER SUPPLY	1223-00	176	0.168907%
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	25	0.023992%
ESSEX & UNION JOINT MEETING	1251-00	79	0.075816%

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ESSEX & UNION JOINT MEETING	1251-01	100	0.095970%
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	183	0.175624%
LONG BRANCH CITY SEWERAGE AUTH	1261-00	45	0.043186%
NORTHWEST BERGEN COUNTY UTIL A	1263-00	72	0.069098%
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	9	0.008637%
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	3	0.002879%
TOWACO FIRE DISTRICT 2	1266-00	1	0.000960%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	7	0.006718%
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	31	0.029751%
MOORESTOWN TWP FIRE COMM DIST	1307-00	6	0.005758%
PENNS GROVE SEWERAGE AUTHORITY	1309-00	7	0.006718%
EDISON TOWNSHIP HOUSING AUTH	1310-00	10	0.009597%
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	5	0.004798%
FRANKLIN TOWNSHIP SEW AUTH	1326-00	27	0.025912%
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	69	0.066219%
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	4	0.003839%
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	4	0.003839%
SOMERSET RARITAN VALLEY SEW AU	1349-00	64	0.061421%
RED BANK BOROUGH HOUSING AUTH	1350-00	7	0.006718%
EAST ORANGE CITY HOUSING AUTH	1351-00	28	0.026872%
RAHWAY CITY PARKING AUTHORITY	1352-00	0	0.000000%
HIGHLAND PARK BOROUGH HOUSING	1355-00	4	0.003839%
BRIDGETON CITY HOUSING AUTH	1363-00	24	0.023033%
EVESHAM TOWNSHIP MUNI UTIL AUTH	1364-00	54	0.051824%
DELRAN TOWNSHIP SEWERAGE AUTH	1366-00	7	0.006718%
HANOVER TOWNSHIP SEW AUTH	1369-00	29	0.027831%
PRINCETON JOINT PUBLIC LIBRARY	1376-00	57	0.054703%
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	45	0.043186%
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	20	0.019194%
ENGLEWOOD CITY HOUSING AUTH	1382-00	16	0.015355%
BOONTON TOWN HOUSING AUTHORITY	1388-00	6	0.005758%
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	23	0.022073%
DEPTFORD TWP MUA	1398-00	25	0.023992%
CARTERET BOROUGH HOUSING AUTH	1400-00	16	0.015355%
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	22	0.021113%
PLEASANTVILLE CITY HOUSING AUT	1414-00	0	0.000000%
SALEM CITY HOUSING AUTHORITY	1415-00	6	0.005758%
MERCER COUNTY PARK COMMISSION	1416-00	212	0.203456%
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	4	0.003839%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	3	0.002879%
GLOUCESTER TWP M U A	1439-00	56	0.053743%
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	0	0.000000%
KEANSBURG BORO HOUSING AUTH	1450-00	2	0.001919%

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POMPTON LAKES BOROUGH MUA	1451-00	18	0.017275%
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	61	0.058541%
VINELAND CITY HOUSING AUTHORIT	1460-00	47	0.045106%
CAPE MAY CITY HOUSING AUTH	1463-00	4	0.003839%
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	24	0.023033%
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	21	0.020154%
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	12	0.011516%
HADDON TOWNSHIP HOUSING AUTH	1470-00	5	0.004798%
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	32	0.030710%
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	16	0.015355%
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	6	0.005758%
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	38	0.036468%
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	52	0.049904%
ESSEX REGIONAL HEALTH COMMISSI	1500-00	8	0.007678%
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	18	0.017275%
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	374	0.358926%
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	10	0.009597%
NEW JERSEY EDUCATIONAL FACILIT	1504-00	19	0.018234%
LINDEN CITY HOUSING AUTHORITY	1505-00	25	0.023992%
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	23	0.022073%
NEW JERSEY ASSOCIATION OF COUN	1516-00	1	0.000960%
TWO RIVER WATER RECLAMATION AU	1525-00	48	0.046065%
GLOUCESTER COUNTY UTILITIES AU	1526-00	90	0.086373%
MERCER COUNTY IMPROVEMENT AUTH	1527-00	32	0.030710%
SOUTH JERSEY PORT CORPORATION	1530-00	131	0.125720%
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	28	0.026872%
EGG HARBOR TOWNSHIP MUNI UTIL AUTH	1535-00	0	0.000000%
BUENA BOROUGH MUN UTIL AUTH	1540-00	14	0.013436%
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	46	0.044146%
MIDDLE BROOK REGIONAL HEALTH C	1545-00	5	0.004798%
EDGEWATER BOROUGH HOUSING AUTH	1553-00	4	0.003839%
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	18	0.017275%
WILDWOOD CITY HOUSING AUTH	1560-00	7	0.006718%
FREEHOLD BOROUGH HOUSING AUTH	1561-00	4	0.003839%
WOODBIDGE TOWNSHIP FIRE DIST	1562-00	55	0.052783%
ATLANTIC COUNTY BOARD OF WELFA	1565-00	228	0.218811%
ATLANTIC CO BD OF WELFARE WORK	1565-01	36	0.034549%
ATLANTIC CO BD OF WELFARE YOUT	1565-02	3	0.002879%
BERGEN COUNTY BD OF SOC SERV	1566-00	348	0.333974%
BURLINGTON COUNTY BD OF SOC SE	1567-00	441	0.423226%
GLOUCESTER COUNTY BD OF SOC SE	1571-00	265	0.254320%
MERCER COUNTY BOARD OF SOC SER	1573-00	737	0.707296%
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	714	0.685223%

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SALEM COUNTY BOARD OF SOC SERV	1579-00	116	0.111325%
SOMERSET COUNTY BOARD OF SOC S	1580-00	239	0.229367%
UNION COUNTY BOARD OF SOC SERV	1582-00	1	0.000960%
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	41	0.039348%
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	35	0.033589%
HUDSON REGIONAL HEALTH COMM	1591-00	29	0.027831%
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	33	0.031670%
OCEAN COUNTY UTILITIES AUTHORI	1597-00	391	0.375241%
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	1	0.000960%
NEW JERSEY SPORTS & EXPOSITION	1599-00	173	0.166027%
NJ SPORTS & EXPOSITION AUTHORI	1599-01	40	0.038388%
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	45	0.043186%
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	8	0.007678%
NEW JERSEY HEALTH CARE FAC FIN	1616-00	0	0.000000%
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	10	0.009597%
WESTERN MONMOUTH UTILITIES AUT	1621-00	79	0.075816%
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	8	0.007678%
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	32	0.030710%
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	30	0.028791%
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	0	0.000000%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	4	0.003839%
CAMDEN COUNTY MUN UTIL AUTH	1631-00	144	0.138196%
LOGAN TWP MUNICIPAL UTIL AUTH	1632-00	13	0.012476%
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	27	0.025912%
WEST WINDSOR TOWNSHIP PARKING	1635-00	7	0.006718%
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	387	0.371403%
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	275	0.263917%
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	28	0.026872%
CUMBERLAND COUNTY UTILITIES AU	1648-00	48	0.046065%
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	34	0.032630%
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	217	0.208254%
NEWTON TOWN HOUSING AUTH	1653-00	0	0.000000%
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	41	0.039348%
OCEAN COUNTY SOIL CONSERVATION	1658-00	19	0.018234%
CUMBERLAND-SALEM CONSERVATION	1659-00	1	0.000960%
FREEHOLD SOIL CONSERVATION DIS	1660-00	19	0.018234%
WARREN COUNTY SOIL CONSERVATIO	1661-00	4	0.003839%
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	9	0.008637%
BURLINGTON COUNTY SOIL CONS DI	1670-00	7	0.006718%
HUNTERDON COUNTY SOIL CONSERVA	1671-00	7	0.006718%
CHESTER BOROUGH/TWP JT FR PUB	1673-00	6	0.005758%
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	8	0.007678%
WASHINGTON TWP BD OF FIRE COMM	1676-00	29	0.027831%

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MERCER COUNTY SOIL CONSERVATIO	1680-00	2	0.001919%
GLOUCESTER TWP FIRE COMM DST 4	1682-00	9	0.008637%
GLOUCESTER COUNTY SOIL CONSERV	1686-00	3	0.002879%
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	72	0.069098%
READINGTON LEBANON SEWERAGE AU	1694-00	7	0.006718%
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	4	0.003839%
CHERRY HILL TWP FIRE DIST 13	1702-00	85	0.081574%
BUENA BOROUGH HOUSING AUTHORIT	1709-00	2	0.001919%
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	9	0.008637%
CAMDEN CITY PARKING AUTH	1718-00	32	0.030710%
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	103	0.098849%
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	0	0.000000%
MADISON BORO HOUSING AUTHORITY	1727-00	7	0.006718%
PINELANDS COMMISSION	1728-00	56	0.053743%
WARREN CO MOSQ EXTERM COMM	1729-00	8	0.007678%
ATLANTIC CITY MUN UTIL AUTH	1730-00	119	0.114204%
NJ TRANSIT CORPORATION	1733-00	0	0.000000%
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	17	0.016315%
SOUTH ORANGE VILLAGE PARKING A	1739-00	6	0.005758%
VOORHEES FIRE DISTRICT	1740-00	1	0.000960%
VOORHEES FIRE DISTRICT PFRS	1740-01	8	0.007678%
CAMDEN COUNTY SOIL CON DIST	1741-00	3	0.002879%
WARREN CO (PEQUEST RIVER) MUN	1743-00	9	0.008637%
DEPTFORD TWP FIRE DISTRICT	1744-00	29	0.027831%
ABERDEEN TWP BD OF FIRE COMM 2	1752-00	2	0.001919%
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	174	0.166987%
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	9	0.008637%
CUMBERLAND COUNTY IMPROV AUTH	1770-00	0	0.000000%
OCEAN TOWNSHIP FIRE DIST #2	1775-00	9	0.008637%
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	37	0.035509%
SAYREVILLE HOUSING AUTHORITY	1781-00	2	0.001919%
BORDENTOWN SEWERAGE AUTHORITY	1787-00	23	0.022073%
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	9	0.008637%
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	71	0.068138%
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	6	0.005758%
MIDDLESEX COUNTY MUN JOINT INS	1801-00	4	0.003839%
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	24	0.023033%
WARREN CO POLLUTION CONTROL	1809-00	14	0.013436%
OCEAN TOWNSHIP FIRE DIST #1	1814-00	10	0.009597%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	6	0.005758%
CAMDEN CO HEALTH SERVICES CTR	1817-00	234	0.224569%
HOWELL TOWNSHIP FIRE DIST #3	1818-00	4	0.003839%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	3	0.002879%

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CAMDEN CO POLLUTION CONTROL FI	1835-00	31	0.029751%
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	12	0.011516%
EAST BRUNSWICK TWP FIRE DIST #2	1843-00	1	0.000960%
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	8	0.007678%
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	5	0.004798%
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	10	0.009597%
HOPEWELL TWP FIRE DIST 1	1872-00	1	0.000960%
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	12	0.011516%
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	4	0.003839%
NORTH HUDSON REGIONAL FIRE & R	1906-00	508	0.487526%
BAYONNE CITY MUNICIPAL UTILITI	1919-00	7	0.006718%
COMPENSATION RATING & INSPEC.	8001-00	141	0.135317%
DELAWARE RIVER BASIN COMMISSIO	8006-00	64	0.061421%
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	213	0.204415%
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	7	0.006718%
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	14	0.013436%
WOODBRIIDGE TWP FIRE DIST (FORD	8023-00	21	0.020154%
OLD BRIDGE TWP FIRE DIST 4	8064-00	1	0.000960%
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	25	0.023992%
SOUTH JERSEY TRANS AUTHORITY	8073-00	437	0.419387%
SOUTH JERSEY TRANS AUTHORITY	8073-60	1	0.000960%
WALL TWONSHIP FIRE DIST 3	8078-00	0	0.000000%
WALL TWP FIRE DIST 2	8079-00	1	0.000960%
LINDENWOLD TWP FIRE DIST 1	8082-00	3	0.002879%
SECAUCUS HOUSING AUTHORITY	8099-00	10	0.009597%
PRINCETON	8140-00	144	0.138196%
PRINCETON RETIRED CH48	8140-01	66	0.063340%
Total Non Special Funding Situation		72,485	69.563599%
Total		96,779	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, 2020

Deferred outflows of resources							
	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
Special Funding Situations:							
Nonemployer (State of New Jersey)							
		\$ 5,462,303,132	143,872,906	816,988,625	3,468,865	306,111,842	1,270,442,238
Non Special Funding Situations:							
BAYONNE CITY HOUSING AUTH	0002-00	14,812,058	390,138	2,215,418	9,406	1,591,066	4,206,028
BLAIRSTOWN TOWNSHIP	0004-00	4,994,722	131,557	747,053	3,172	331,942	1,213,724
BURLINGTON CITY HOUSING AUTHOR	0006-00	5,16,683	13,609	77,280	328	43,590	134,807
BYRAM TOWNSHIP	0007-00	11,022,989	290,337	1,648,692	7,000	10,731,688	12,677,717
CHATHAM TOWNSHIP	0008-00	20,840,145	548,913	3,117,030	13,235	3,032,435	6,711,613
ELIZABETH CITY HOUSING AUTHORI	0011-00	14,295,375	376,529	2,138,138	9,078	1,580,250	4,103,995
GUTTENBERG TOWN	0012-00	16,706,681	440,041	2,498,794	10,610	1,410,528	4,359,973
HOLLAND TOWNSHIP	0017-00	2,411,307	63,512	360,656	1,531	339,869	765,568
JEFFERSON TOWNSHIP	0019-00	37,374,539	984,417	5,590,055	23,735	9,379,707	15,977,914
MANCHESTER TOWNSHIP	0020-00	34,446,549	907,296	5,152,120	21,875	7,659,560	13,740,851
MAURICE RIVER TOWNSHIP	0021-00	2,927,990	77,121	437,935	1,859	—	516,915
MIDDLE TOWNSHIP	0022-00	40,819,212	1,075,147	6,105,270	25,922	39,418,817	46,625,156
MONROE TOWNSHIP	0024-00	37,202,252	979,879	5,564,286	23,625	3,499,961	10,067,751
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	3,789,068	99,801	566,725	2,406	240,783	909,715
PASSAIC VALLEY SEWERAGE COMM	0027-00	143,297,782	3,774,353	21,432,839	91,002	17,649,565	42,947,759
PERTH AMBOY CITY HOUS AUTH	0029-00	6,028,088	158,775	901,612	3,828	71,459	1,135,674
PITTSBORO TOWNSHIP	0030-00	—	—	—	—	—	—
PRINCETON HOUSING AUTHORITY	0031-00	688,970	18,147	103,048	438	16,039	137,672
RIVERSIDE TOWNSHIP	0033-00	2,755,702	72,583	412,166	1,750	377,984	864,483
WEST NEW YORK HOUSING AUTHORIT	0035-00	11,022,989	290,337	1,648,692	7,000	1,900,751	3,846,780
WYCKOFF TOWNSHIP	0036-00	17,740,047	467,259	2,653,353	11,266	1,021,141	4,153,019
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	1,550,049	40,827	231,839	984	161,798	435,448
AVALON BOROUGH	0038-00	22,390,374	589,745	3,348,895	14,219	2,012,987	5,965,846
CAPE MAY CITY	0040-00	20,151,175	530,766	3,013,982	12,797	2,405,803	5,963,348
CEDAR GROVE TOWNSHIP	0041-00	21,701,403	571,598	3,245,847	13,782	6,342,090	10,173,317
HAMMONTON TOWN	0045-00	18,601,126	489,939	2,782,143	11,813	2,634,984	5,918,879
HAMMONTON TOWN	0045-01	516,683	13,609	77,280	328	180,062	271,279
HUNTERDON COUNTY	0047-00	120,563,192	3,175,542	18,032,459	76,564	85,926,943	107,211,508
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	2,927,990	77,121	437,935	1,859	2,429,150	2,946,065
WEST AMWELL TOWNSHIP	0054-00	2,755,702	72,583	412,166	1,750	848,867	1,335,366
CAPE MAY COUNTY BRIDGE COMM	0056-00	7,061,633	185,998	1,056,198	4,485	348,594	1,595,275
CLINTON TOWN	0057-00	8,611,682	226,825	1,288,037	5,469	1,550,455	3,070,786
RAHWAY CITY HOUSING AUTHORITY	0060-00	3,100,277	81,659	463,704	1,969	403,675	951,007
ANDOVER TOWNSHIP	0061-00	9,128,365	240,434	1,365,316	5,797	501,577	2,113,124
BETHLEHEM TOWNSHIP	0064-00	2,239,019	58,974	334,887	1,422	190,551	585,834
BOUND BROOK BOROUGH	0065-00	14,639,770	385,600	2,189,649	9,297	1,811,447	4,395,993
BUENA BOROUGH	0066-00	4,305,751	113,410	644,005	2,734	—	760,149
GARFIELD CITY HOUSING AUTH	0070-00	3,789,068	99,801	566,725	2,406	495,574	1,164,506
HAWTHORNE BOROUGH	0071-00	12,745,326	335,702	1,906,300	8,094	13,822,665	16,072,761
MILFORD BOROUGH	0072-00	1,722,336	45,365	257,607	1,094	30,862	334,928
PATERSON CITY HOUSING AUTHORITY	0074-00	13,778,692	362,920	2,060,859	8,750	1,579,240	4,011,769
PENNSAUKEN TOWNSHIP	0075-00	688,970	18,147	103,048	438	59,873	181,506
SEA ISLE CITY	0077-00	29,968,511	789,348	4,482,346	19,032	3,816,411	9,107,137
CLAYTON BOROUGH	0081-00	10,678,414	281,261	1,597,155	6,781	790,223	2,675,420
PATERSON CITY	0083-00	262,999,896	6,927,215	39,336,508	167,019	254,426,345	300,857,087
SEA BRIGHT BOROUGH	0084-00	5,339,297	140,633	798,591	3,391	551,187	1,493,802
STONE HARBOR BOROUGH	0085-00	10,334,019	272,190	1,545,644	6,563	242,711	2,067,108
STONE HARBOR BOROUGH	0085-01	—	—	—	—	156,233	156,233
NORTH BERGEN TWP HOUSING AUTH	0086-00	9,472,761	249,505	1,416,827	6,016	701,080	2,373,428
LITTLE FERRY BOROUGH	0087-00	14,467,662	381,067	2,163,907	9,188	4,868,443	7,422,605
MIDLAND PARK BOROUGH	0088-00	10,161,731	267,652	1,519,875	6,453	3,577,674	5,371,654
MAYWOOD BOROUGH	0089-00	14,812,058	390,138	2,215,418	9,406	1,066,676	3,681,638
NETCONG BOROUGH	0090-00	2,927,990	77,121	437,935	1,859	264,210	781,125
WEST DEPTFORD TOWNSHIP	0092-00	32,379,817	852,860	4,843,002	20,563	1,926,042	7,642,467
ISLAND HEIGHTS BOROUGH	0093-00	1,550,049	40,827	231,839	984	208,659	482,309
LINWOOD CITY	0094-00	8,956,078	235,896	1,339,547	5,688	314,726	1,895,857
UPPER DEERFIELD TOWNSHIP	0097-00	3,789,068	99,801	566,725	2,406	280,471	949,403
RARITAN BOROUGH	0098-00	11,711,780	308,479	1,751,714	7,438	4,393,812	6,461,443
MAPLE SHADE TOWNSHIP	0099-00	—	—	—	—	—	—
SOUTH BOUND BROOK BOROUGH	0101-00	—	—	—	—	321,201	321,201
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	3,789,068	99,801	566,725	2,406	319,707	988,639
MARLBORO TOWNSHIP	0104-00	—	—	—	—	231,843	231,843
SOUTH TOMS RIVER BOROUGH	0116-00	4,478,039	117,948	669,774	2,844	344,324	1,134,890
WOODBURY HEIGHTS BOROUGH	0119-00	4,133,643	108,877	618,263	2,625	322,920	1,052,685
CLINTON TOWNSHIP	0131-00	5,511,405	145,166	824,333	3,500	816,540	1,789,539
EGG HARBOR TOWNSHIP	0132-00	—	—	—	—	—	—
BERLIN BOROUGH	0135-00	12,745,326	335,702	1,906,300	8,094	2,348,048	4,598,144
STILLWATER TOWNSHIP	0136-00	3,272,385	86,192	489,446	2,078	590,331	1,168,047
GLEN ROCK BOROUGH	0139-00	23,768,135	626,034	3,554,965	15,094	1,520,610	5,716,703
SUSSEX BOROUGH	0140-00	1,722,336	45,365	257,607	1,094	19,618	323,684
LAMBERTVILLE CITY	0161-00	7,578,316	199,607	1,133,478	4,813	709,843	2,047,741
WOODBINE BOROUGH	0162-00	1,722,336	45,365	257,607	1,094	318,231	622,297
DELAWARE TOWNSHIP	0164-00	4,650,326	122,486	695,542	2,953	392,232	1,213,213
CLEMENTON BOROUGH	0166-00	5,511,405	145,166	824,333	3,500	1,016,426	1,989,425
STAFFORD TOWNSHIP	0167-00	56,836,923	1,497,041	8,501,015	36,905	14,487,186	24,521,337
MOUNT OLIVE TOWNSHIP	0172-00	34,446,549	907,296	5,152,120	21,875	4,857,594	10,938,885
HAMPTON TOWNSHIP	0175-00	3,789,068	99,801	566,725	2,406	319,707	988,639

Deferred inflows of resources				OPEB Expense (Benefit)		
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 (benefit)
1,017,182,752	1,214,731,829	2,434,969,047	4,666,883,628	43,216,312	(315,131,095)	(271,914,783)
2,758,281	3,293,973	2,222,349	8,274,603	117,189	(161,396)	(44,207)
930,110	1,110,749	839,562	2,880,421	39,517	(76,712)	(37,195)
96,216	114,902	69,537	280,655	4,088	(7,584)	(3,496)
2,052,686	2,451,343	—	4,504,029	87,211	1,740,567	1,827,778
3,880,824	4,634,526	3,122,946	11,638,296	164,882	(157,248)	7,634
2,662,065	3,179,070	2,677,385	8,518,520	113,101	(297,477)	(184,376)
3,111,096	3,715,308	3,003,278	9,829,682	132,179	(418,776)	(286,597)
449,030	536,237	428,278	1,413,545	19,078	(34,546)	(15,468)
6,959,836	8,311,520	3,346,461	18,617,817	295,698	694,889	990,587
6,414,590	7,660,381	3,611,549	17,686,520	272,532	438,399	710,931
545,246	651,140	570,218	1,766,604	23,165	(103,189)	(80,024)
7,601,299	9,077,562	—	16,678,861	322,951	6,445,605	6,768,556
6,927,753	8,273,206	3,634,241	18,835,200	294,335	(221,873)	72,462
705,595	842,630	281,528	1,829,753	29,978	53	30,031
26,684,720	31,867,213	13,973,999	72,525,932	1,133,735	(54,492)	1,079,243
1,122,542	1,340,554	1,194,695	3,657,791	47,693	(208,576)	(160,883)
—	—	2,988,568	2,988,568	—	(739,744)	(739,744)
128,299	153,216	944,807	1,226,322	5,451	(158,714)	(153,263)
513,163	612,826	615,634	1,741,623	21,802	(69,225)	(47,423)
2,052,686	2,451,343	1,378,888	5,882,917	87,211	146,793	234,004
3,303,528	3,945,113	2,858,463	10,107,104	140,355	(409,615)	(269,260)
288,648	344,707	347,407	980,762	12,264	(24,478)	(12,214)
4,169,505	4,979,273	1,420,929	10,569,707	177,147	(5,725)	171,422
3,752,525	4,481,310	1,638,687	9,872,522	159,431	2,312	161,743
4,041,206	4,826,057	1,607,220	10,474,483	171,696	599,556	771,252
3,463,877	4,136,603	1,883,214	9,483,694	147,167	(6,197)	140,970
96,216	114,902	58,625	269,743	4,088	21,668	25,756
22,451,115	26,811,392	6,668,179	55,930,686	953,865	18,231,873	19,185,738
545,246	651,140	42,521	1,238,907	23,165	454,946	478,111
513,163	612,826	235,170	1,361,159	21,802	79,259	101,061
1,315,008	1,570,398	1,597,597	4,483,003	55,870	(278,421)	(222,551)
1,603,656	1,915,105	533,792	4,052,553	68,133	136,877	205,010
577,329	689,454	336,338	1,603,121	24,529	(15,277)	9,252
1,699,872	2,030,007	1,100,405	4,830,284	72,221	(162,697)	(90,476)
416,947	497,923	477,558	1,392,428	17,715	(62,559)	(44,844)
2,726,198	3,255,659	1,384,121	7,365,978	115,826	(8,083)	107,743
801,811	957,533	1,380,350	3,139,694	34,066	(268,549)	(234,483)
705,595	842,630	724,775	2,273,000	29,978	(56,875)	(26,897)
2,373,417	2,834,364	—	5,207,781	100,838	2,012,033	2,112,871
320,731	383,021	285,382	989,134	13,627	(54,506)	(40,879)
2,565,849	3,064,168	2,871,801	8,501,818	109,013	(318,574)	(209,561)
128,299	153,216	269,161	550,676	5,451	(39,835)	(34,384)
5,580,696	6,664,534	3,302,603	15,547,833	237,103	(30,278)	206,825
1,988,520	2,374,714	1,575,969	5,939,203	84,485	(188,664)	(104,179)
48,975,487	58,487,114	—	107,462,601	2,080,787	41,529,144	43,609,931
994,277	1,187,377	604,618	2,786,272	42,243	(21,052)	21,191
1,924,387	2,298,126	1,757,141	5,979,654	81,760	(327,690)	(245,930)
—	—	2,160,458	2,160,458	—	(354,606)	(354,606)
1,764,005	2,106,596	1,236,719	5,107,320	74,946	(166,481)	(91,535)
2,694,149	3,217,385	1,601,937	7,513,471	114,464	578,659	693,123
1,892,304	2,259,812	1,353,392	5,505,508	80,397	240,587	320,984
2,758,281	3,293,973	1,071,868	7,124,122	117,189	(97,090)	20,099
545,246	651,140	720,110	1,916,496	23,165	(100,992)	(77,827)
6,029,726	7,200,771	2,629,346	15,859,843	256,181	(298,218)	(42,037)
288,648	344,707	279,948	913,303	12,264	(22,281)	(10,017)
1,667,789	1,991,693	2,723,290	6,382,772	70,858	(510,482)	(439,624)
705,595	842,630	962,862	2,511,087	29,978	(170,205)	(140,227)
2,180,952	2,604,519	4,083,575	8,869,046	92,661	(56,520)	36,141
—	—	7,601,324	7,601,324	—	(1,212,863)	(1,212,863)
—	—	5,335,038	5,335,038	—	(772,288)	(772,288)
705,595	842,630	279,940	1,828,165	29,978	1,317	31,295
—	—	22,713,199	22,713,199	—	(3,807,095)	(3,807,095)
833,894	995,847	481,929	2,311,670	35,429	(63,955)	(28,526)
769,762	919,258	996,425	2,685,445	32,704	(120,976)	(88,272)
1,026,326	1,225,651	1,171,166	3,423,143	43,605	(83,415)	(39,810)
—	—	20,131,875	20,131,875	—	(4,007,060)	(4,007,060)
2,373,417	2,834,364	1,167,895	6,375,676	100,838	161,957	262,795
609,379	727,728	658,543	1,995,650	25,890	(47,102)	(21,212)
4,426,070	5,285,666	1,752,482	11,464,218	188,047	(93,383)	94,664
320,731	383,021	416,450	1,120,202	13,627	(83,440)	(69,813)
1,411,224	1,685,300	1,677,527	4,774,051	59,958	(200,410)	(140,452)
320,731	383,021	—	703,752	13,627	61,368	74,995
865,978	1,034,161	510,562	2,410,701	36,792	(39,756)	(2,964)
1,026,326	1,225,651	1,041,753	3,293,730	43,605	2,295	45,900
10,584,095	12,639,654	3,271,646	26,495,395	449,679	1,470,217	1,919,896
6,414,590	7,660,381	2,875,074	16,950,045	272,532	248,534	521,066
705,595	842,630	509,871	2,058,096	29,978	(55,596)	(25,618)

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, 2020

	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources		
					Net difference between projected and actual investment earnings on OPEB plan investments	Total deferred outflows of resources	
EAST RUTHERFORD BOROUGH	0177-00	\$ 13,434,117	353,844	2,009,321	8,531	1,727,553	4,099,249
PEAPACK GLADSTONE BOROUGH	0188-00	6,717,058	176,922	1,004,661	4,266	708,466	1,894,315
BEACH HAVEN BOROUGH	0195-00	15,328,741	403,747	2,292,697	9,735	2,420,930	5,127,109
VERONA TOWNSHIP	0201-00	—	—	—	—	—	—
OGDENSBURG BOROUGH	0204-00	1,894,624	49,903	283,376	1,203	1,847,477	2,181,959
SWEDESBORO BOROUGH	0205-00	2,411,307	63,512	360,656	1,531	339,869	765,568
CAMDEN COUNTY	0207-00	370,645,475	9,762,517	55,436,899	235,380	401,705,972	467,140,768
CAMDEN COUNTY LIBRARY	0207-01	19,634,492	517,157	2,936,702	12,469	21,294,160	24,760,488
OCEAN CITY	0208-00	63,898,377	1,683,034	9,557,186	40,579	61,712,494	72,993,293
ALPINE BOROUGH	0211-00	1,722,336	45,365	257,607	1,094	186,732	490,798
OAKLYN BOROUGH	0212-00	5,511,405	145,166	824,333	3,500	761,858	1,734,857
MATAWAN BOROUGH	0214-00	15,845,424	417,356	2,369,977	10,063	988,782	3,786,178
BARNEGAT LIGHT BOROUGH	0217-00	2,239,019	58,974	334,887	1,422	337,603	732,886
HIGHLANDS BOROUGH	0220-00	9,645,048	254,043	1,442,596	6,125	10,460,327	12,163,091
AUDUBON BOROUGH	0222-00	13,950,800	367,453	2,086,601	8,860	1,487,511	3,950,425
SCOTCH PLAINS TOWNSHIP	0245-00	10,506,127	276,723	1,571,386	6,672	11,696,583	13,551,364
BERKELEY TOWNSHIP	0246-00	65,104,030	1,714,790	9,737,514	41,345	5,228,370	16,722,019
LOWER TOWNSHIP	0247-00	26,007,155	685,008	3,889,852	16,516	2,744,983	7,336,359
NORTH BRUNSWICK TOWNSHIP	0248-00	33,413,183	880,078	4,997,561	21,219	4,995,952	10,894,810
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	1,722,336	45,365	257,607	1,094	1,686,419	1,990,485
HADDON TOWNSHIP FIRE COMM DIST	0250-00	1,033,366	27,218	154,559	656	87,232	269,665
SOMERS POINT CITY	0251-00	10,850,702	285,799	1,622,923	6,891	803,068	2,718,681
LODI BOROUGH HOUSING AUTHORITY	0253-00	3,616,960	95,268	540,983	2,297	477,482	1,116,030
PLEASANTVILLE CITY	0254-00	28,246,174	743,983	4,224,739	17,938	27,068,257	32,054,917
MENDHAM BOROUGH	0255-00	4,650,326	122,486	695,542	2,953	—	820,981
PENNINGTON BOROUGH	0257-00	3,961,356	104,339	592,494	2,516	436,739	1,136,088
MOUNT ARLINGTON BOROUGH	0259-00	7,750,424	204,140	1,159,220	4,922	1,132,967	2,501,249
WANAQUE BOROUGH	0260-00	10,850,702	285,799	1,622,923	6,891	1,235,638	3,151,251
FANWOOD BOROUGH	0261-00	11,367,385	299,408	1,700,203	7,219	928,698	2,935,528
TUCKERTON BOROUGH	0262-00	5,167,009	136,095	772,822	3,281	382,460	1,294,658
DELTRAN TOWNSHIP	0276-00	7,922,712	208,678	1,184,988	5,031	760,444	2,159,141
SANDYSTON TOWNSHIP	0277-00	1,205,653	31,756	180,328	766	101,796	314,646
BRANCHBURG TOWNSHIP	0279-00	15,156,453	399,209	2,266,928	9,625	1,722,004	4,397,766
WHITE TOWNSHIP	0281-00	1,205,653	31,756	180,328	766	14,320	227,170
EAST WINDSOR TOWNSHIP	0282-00	26,351,730	694,084	3,941,389	16,735	2,214,513	6,866,721
TRENTON CITY PARKING AUTHORITY	0300-00	861,078	22,680	128,790	547	74,386	226,403
READINGTON TOWNSHIP	0319-00	19,634,492	517,157	2,936,702	12,469	756,940	4,223,268
TETERBORO BOROUGH	0321-00	3,961,356	104,339	592,494	2,516	342,844	1,042,193
VERNON TOWNSHIP	0333-00	28,762,857	757,592	4,302,018	18,266	25,015,569	30,093,445
CAMDEN CITY	0336-00	160,521,146	4,228,004	24,008,912	101,940	10,313,961	38,652,817
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	1,894,624	49,903	283,376	1,203	140,332	474,814
WEST LONG BRANCH BOROUGH	0343-00	—	—	—	—	153,280	153,280
UNION CITY HOUSING AUTH	0344-00	7,233,741	190,531	1,081,940	4,594	1,532,708	2,809,773
FRANKFORD TOWNSHIP	0345-00	3,272,385	86,192	489,446	2,078	427,216	1,004,932
CAMDEN CITY HOUSING AUTH	0348-00	21,356,828	562,522	3,194,309	13,563	—	3,770,394
ESSEX COUNTY	0349-00	700,988,600	18,463,501	104,845,834	445,166	478,280,249	602,034,750
MERCER COUNTY	0350-00	324,142,570	8,537,666	48,481,528	205,848	28,702,292	85,927,334
MERCER COUNTY LIBRARY	0350-01	20,151,175	530,766	3,013,982	12,797	3,344,442	6,901,987
HUDSON COUNTY	0352-00	676,531,494	17,819,320	101,187,821	429,635	74,428,365	193,865,141
ESTELL MANOR CITY	0355-00	344,396	9,071	51,511	219	282,212	343,013
NEWARK CITY	0356-00	640,017,854	16,857,578	95,726,529	406,446	543,083,233	656,073,786
SOUTH AMBOY CITY	0358-00	27,729,491	730,373	4,147,459	17,610	4,558,540	9,453,982
TRENTON CITY	0359-00	357,211,179	9,408,668	53,427,551	226,849	354,673,271	417,736,339
TRENTON CITY LIBRARY	0359-01	4,478,039	117,948	669,774	2,844	4,317,593	5,108,159
JERSEY CITY (POLICE)	0360-01	172,287	4,538	25,769	109	14,708	45,124
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	1,205,653	31,756	180,328	766	101,796	314,646
ALLENDALE BOROUGH	0362-00	12,573,038	331,164	1,880,531	7,985	3,124,449	5,344,129
AUDUBON PARK BOROUGH	0365-00	172,287	4,538	25,769	109	118,707	149,123
BRANCHVILLE BOROUGH	0369-00	1,205,653	31,756	180,328	766	437,348	650,198
CHESTER BOROUGH	0373-00	4,650,326	122,486	695,542	2,953	49,978	870,959
CLOSTER BOROUGH	0374-00	—	—	—	—	257,763	257,763
DUNELLEN BOROUGH	0375-00	9,472,761	249,505	1,416,827	6,016	527,075	2,199,423
EMERSON BOROUGH	0378-00	4,822,614	127,024	721,311	3,063	58,856	910,254
ENGLEWOOD CLIFFS BOROUGH	0379-00	14,467,662	381,067	2,163,907	9,188	5,182,593	7,736,755
FAIR HAVEN BOROUGH	0380-00	11,022,989	290,337	1,648,692	7,000	1,235,223	3,181,252
GLEN GARDNER BOROUGH	0387-00	1,033,366	27,218	154,559	656	250,497	432,930
HAMPTON BOROUGH	0389-00	1,550,049	40,827	231,839	984	154,372	428,022
HELMETTA BOROUGH	0392-00	1,894,624	49,903	283,376	1,203	140,332	474,814
JAMESBURG BOROUGH	0398-00	7,578,316	199,607	1,133,478	4,813	3,019,057	4,356,955
LAKEHURST BOROUGH	0400-00	5,683,692	149,704	850,102	3,609	1,840,863	2,844,278
LAWNSIDE BOROUGH	0401-00	—	—	—	—	372,671	372,671
LINDENWOLD BOROUGH	0403-00	12,228,463	322,088	1,828,993	7,766	1,546,616	3,705,463
LITTLE SILVER BOROUGH	0404-00	9,645,048	254,043	1,442,596	6,125	8,247,407	9,950,171
MILLTOWN BOROUGH	0408-00	10,506,127	276,723	1,571,386	6,672	1,299,585	3,154,366
NEPTUNE CITY BOROUGH	0411-00	6,200,375	163,313	927,381	3,938	1,516,438	2,611,070
NEWFIELD BOROUGH	0412-00	688,970	18,147	103,048	438	747,208	868,841
TINTON FALLS BOROUGH	0413-00	29,451,828	775,739	4,405,067	18,704	1,831,720	7,031,230
NORTH CALDWELL TOWNSHIP	0414-00	5,167,009	136,095	772,822	3,281	881,104	1,793,302
OLD TAPPAN BOROUGH	0417-00	8,783,970	231,363	1,313,805	5,578	367,934	1,918,680
PARAMUS BOROUGH	0418-00	66,137,396	1,742,008	9,892,073	42,001	5,504,720	17,180,802

Deferred inflows of resources				OPEB Expense (Benefit)		
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 (benefit)
2,501,683	2,987,540	2,182,200	7,671,423	106,287	(88,477)	17,810
1,250,842	1,493,770	1,307,195	4,051,807	53,144	(129,984)	(76,840)
2,854,497	3,408,875	1,617,691	7,881,063	121,277	95,045	216,322
—	—	14,023,218	14,023,218	—	(3,471,094)	(3,471,094)
352,814	421,335	—	774,149	14,990	299,167	314,157
449,030	536,237	428,278	1,413,545	19,078	(34,546)	(15,468)
69,021,101	82,425,829	—	151,446,930	2,932,451	58,511,808	61,444,259
3,656,309	4,366,408	—	8,022,717	155,343	3,099,587	3,254,930
11,899,070	14,210,012	—	26,109,082	505,547	10,089,945	10,595,492
320,731	383,021	98,433	802,185	13,627	4,455	18,082
1,026,326	1,225,651	422,877	2,674,854	43,605	35,126	78,731
2,950,713	3,523,777	2,284,913	8,759,403	125,365	(346,209)	(220,844)
416,947	497,923	248,025	1,162,895	17,715	(2,668)	15,047
1,796,088	2,144,910	—	3,940,998	76,309	1,522,609	1,598,918
2,597,899	3,102,442	1,789,412	7,489,753	110,375	(118,493)	(8,118)
1,956,437	2,336,400	12,011,198	16,304,035	83,122	(603,417)	(520,295)
12,123,585	14,478,131	8,061,367	34,663,083	515,086	(783,378)	(268,292)
4,843,017	5,783,589	3,125,774	13,752,380	205,762	(233,715)	(27,953)
6,222,158	7,430,576	3,951,646	17,604,380	264,356	31,176	295,532
320,731	383,021	46,518	750,270	13,627	271,976	285,603
192,432	229,805	139,139	561,376	8,176	(15,168)	(6,992)
2,020,603	2,413,028	1,472,062	5,905,693	85,848	(162,038)	(76,190)
673,545	804,356	463,417	1,941,318	28,616	(23,324)	5,292
5,259,965	6,281,513	—	11,541,478	223,476	4,460,318	4,683,794
865,978	1,034,161	541,682	2,441,821	36,792	(100,006)	(63,214)
737,678	880,944	825,666	2,444,288	31,341	(87,467)	(56,126)
1,443,274	1,723,575	693,905	3,860,754	61,319	33,177	94,496
2,020,603	2,413,028	309,602	4,743,233	85,848	131,840	217,688
2,116,819	2,527,931	2,760,740	7,405,490	89,936	(427,074)	(337,138)
962,194	1,149,063	793,630	2,904,887	40,880	(79,135)	(38,255)
1,475,357	1,761,889	678,006	3,915,252	62,682	(28,665)	34,017
224,515	268,119	392,156	884,790	9,539	(74,591)	(65,052)
2,822,414	3,370,561	1,817,474	8,010,449	119,914	(104,376)	15,538
224,515	268,119	385,193	877,827	9,539	(75,855)	(66,316)
4,907,184	5,860,218	2,547,915	13,315,317	208,488	(209,453)	(965)
160,349	191,491	407,330	759,170	6,813	(70,817)	(64,004)
3,656,309	4,366,408	1,885,281	9,907,998	155,343	(315,507)	(160,164)
737,678	880,944	486,998	2,105,620	31,341	(57,180)	(25,839)
5,356,181	6,396,415	1,688,476	13,441,072	227,564	4,466,414	4,693,978
29,892,032	35,697,424	33,639,676	99,229,132	1,270,002	(5,124,504)	(3,854,502)
352,814	421,335	11,044,701	11,818,850	14,990	(1,870,487)	(1,855,497)
—	—	174,005	174,005	—	7	7
1,347,058	1,608,672	—	2,955,730	57,231	272,883	330,114
609,379	727,728	563,568	1,900,675	25,890	(21,303)	4,587
3,977,040	4,749,429	5,445,587	14,172,056	168,970	(1,078,609)	(909,639)
130,537,154	155,889,037	41,575,128	328,001,319	5,546,040	105,608,174	111,154,214
60,361,393	72,084,301	42,534,715	174,980,409	2,564,532	(3,857,637)	(1,293,105)
3,752,525	4,481,310	2,426,814	10,660,649	159,431	56,544	215,975
125,982,784	150,450,154	79,532,494	355,965,432	5,352,541	(4,375,326)	977,215
64,133	76,588	488,446	629,167	2,725	(34,312)	(31,587)
119,183,263	142,330,085	24,713,216	286,226,564	5,063,655	98,948,431	104,012,086
5,163,749	6,166,611	2,914,405	14,244,765	219,389	124,871	344,260
66,519,385	79,438,249	222,909,543	368,867,177	2,826,162	12,339,649	15,165,811
833,894	995,847	3,800,489	5,630,230	35,429	(52,850)	(17,421)
32,083	38,314	23,258	93,655	1,363	(2,510)	(1,147)
224,515	268,119	162,225	654,859	9,539	(17,677)	(8,138)
2,341,334	2,796,049	945,637	6,083,020	99,475	260,061	359,536
32,083	38,314	12,345	82,742	1,363	25,934	27,297
224,515	268,119	254,388	747,022	9,539	12,486	22,025
865,978	1,034,161	1,304,049	3,204,188	36,792	(297,084)	(260,292)
—	—	11,990,115	11,990,115	—	(1,991,923)	(1,991,923)
1,764,005	2,106,596	1,607,545	5,478,146	74,946	(255,645)	(180,699)
898,061	1,072,475	891,550	2,862,086	38,155	(133,958)	(95,803)
2,694,149	3,217,385	5,070,341	10,981,875	114,464	(152,103)	(37,639)
2,052,686	2,451,343	1,210,828	5,714,857	87,211	(71,713)	15,498
192,432	229,805	599,232	1,021,469	8,176	(100,070)	(91,894)
288,648	344,707	280,216	913,571	12,264	(23,206)	(10,942)
352,814	421,335	1,136,688	1,910,837	14,990	(203,108)	(188,118)
1,411,224	1,685,300	715,696	3,812,220	59,958	330,322	390,280
1,058,410	1,263,965	807,394	3,129,769	44,968	122,669	167,637
—	—	3,958,242	3,958,242	—	(677,841)	(677,841)
2,277,168	2,719,421	549,638	5,546,227	96,748	114,133	210,881
1,796,088	2,144,910	544,365	4,485,363	76,309	1,496,659	1,572,968
1,956,437	2,336,400	1,626,903	5,919,740	83,122	(99,319)	(16,197)
1,154,626	1,378,868	—	2,533,494	49,056	312,459	361,515
128,299	153,216	—	281,515	5,451	108,764	114,215
5,484,480	6,549,632	2,763,689	14,797,801	233,015	(264,071)	(31,056)
962,194	1,149,063	765,011	2,876,268	40,880	(16,015)	24,865
1,635,739	1,953,419	1,601,383	5,190,541	69,496	(222,268)	(152,772)
12,316,017	14,707,935	10,063,550	37,087,502	523,262	(1,281,471)	(758,209)

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, 2020

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
PARAMUS BOROUGH POLICE DEPARTM	0418-01	\$ 23,940,423	630,572	3,580,734	15,203	17,828,419	22,054,928
PEMBERTON BOROUGH	0419-00	3,616,960	95,288	540,983	2,297	1,645,842	2,284,390
RIVERTON BOROUGH	0424-00	4,822,614	127,024	721,311	3,063	356,962	1,208,360
ROSELAND BOROUGH	0428-00	17,740,047	467,259	2,653,353	11,266	6,075,209	9,207,087
SHIP BOTTOM BOROUGH	0430-00	4,478,039	117,948	669,774	2,844	1,097,753	1,888,319
SHREWSBURY BOROUGH	0431-00	9,645,048	254,043	1,442,596	6,125	191,717	1,894,481
SPOTSWOOD BOROUGH	0434-00	18,601,126	489,939	2,782,143	11,813	2,048,450	5,332,345
STRATFORD BOROUGH	0437-00	8,267,107	217,749	1,236,499	5,250	785,746	2,245,244
WATCHUNG BOROUGH	0443-00	14,812,058	390,138	2,215,418	9,406	910,572	3,525,534
WEST CAPE MAY BOROUGH	0444-00	2,066,732	54,436	309,118	1,312	2,401,100	2,765,966
WEST WILDWOOD BOROUGH	0446-00	1,205,653	31,756	180,328	766	231,750	444,600
WOODCLIFF LAKE BOROUGH	0447-00	11,022,989	290,337	1,648,692	7,000	1,271,039	3,217,068
ALEXANDRIA TOWNSHIP	0453-00	1,894,624	49,903	283,376	1,203	189,094	523,576
BERLIN TOWNSHIP	0458-00	12,056,355	317,555	1,803,251	7,656	421,864	2,550,326
BOONTON TOWNSHIP	0459-00	1,550,049	40,827	231,839	984	1,681,072	1,954,722
CHESTER TOWNSHIP	0463-00	14,295,375	376,529	2,138,138	9,078	1,649,480	4,173,225
CINNAMINSON TOWNSHIP	0464-00	9,472,761	249,505	1,416,827	6,016	1,317,606	2,989,954
COMMERCIAL TOWNSHIP	0465-00	2,755,702	72,583	412,166	1,750	232,477	718,976
CRANBURY TOWNSHIP	0466-00	9,989,444	263,114	1,494,106	6,344	6,602,821	8,366,385
DEERFIELD TOWNSHIP	0467-00	1,033,366	27,218	154,559	656	1,269,643	1,452,076
DELANCO TOWNSHIP	0468-00	2,583,415	68,045	386,398	1,641	—	456,084
DENNIS TOWNSHIP	0469-00	5,683,692	149,704	850,102	3,609	885,915	1,889,330
DEPTFORD TOWNSHIP	0470-00	31,518,560	830,175	4,714,185	20,016	2,389,896	7,954,272
EAGLEWOOD TOWNSHIP	0473-00	2,066,732	54,436	309,118	1,312	152,984	517,850
EASTAMPTON TOWNSHIP	0474-00	2,583,415	68,045	386,398	1,641	530,106	986,190
EAST GREENWICH TOWNSHIP	0475-00	7,061,633	185,998	1,056,198	4,485	764,674	2,011,355
EAST HANOVER TOWNSHIP	0476-00	16,017,711	421,894	2,395,745	10,172	17,371,659	20,199,470
EDGEWATER PARK TOWNSHIP	0477-00	3,272,385	86,192	489,446	2,078	794,695	1,372,411
ELK TOWNSHIP	0478-00	4,133,643	108,877	618,263	2,625	—	729,765
GREEN TOWNSHIP	0487-00	3,272,385	86,192	489,446	2,078	368,387	946,103
GREEN BROOK TOWNSHIP	0488-00	11,367,385	299,408	1,700,203	7,219	841,412	2,848,242
HAINESPORT TOWNSHIP	0492-00	2,411,307	63,512	360,656	1,531	352,486	778,185
HARRISON TOWNSHIP	0494-00	8,267,107	217,749	1,236,499	5,250	7,392,028	8,851,526
KNOWLTON TOWNSHIP	0498-00	344,396	9,071	51,511	219	50,414	111,215
LACEY TOWNSHIP	0499-00	36,341,173	957,199	5,435,496	23,079	3,724,495	10,140,269
LEBANON TOWNSHIP	0501-00	344,396	9,071	51,511	219	2,103,213	2,164,014
LIBERTY TOWNSHIP	0502-00	1,205,653	31,756	180,328	766	274,083	486,933
LOGAN TOWNSHIP	0504-00	—	—	—	—	153,280	153,280
MANALAPAN TOWNSHIP	0510-00	38,924,588	1,025,244	5,821,893	24,719	4,284,679	11,156,535
MANSFIELD TOWNSHIP	0512-00	3,272,385	86,192	489,446	2,078	416,132	993,848
MANSFIELD TOWNSHIP	0513-00	4,822,614	127,024	721,311	3,063	3,952,045	4,803,443
MANTUA TOWNSHIP	0514-00	—	—	—	—	—	—
MEDFORD TOWNSHIP	0516-00	25,662,759	675,937	3,838,341	16,297	2,156,215	6,686,790
MILLSTONE TOWNSHIP	0517-00	7,061,633	185,998	1,056,198	4,485	468,602	1,715,283
MINE HILL TOWNSHIP	0518-00	3,444,673	90,730	515,215	2,188	290,631	898,764
MONTAGUE TOWNSHIP	0520-00	2,066,732	54,436	309,118	1,312	522,331	887,197
MONTVILLE TOWNSHIP	0521-00	18,429,018	485,406	2,756,401	11,703	17,623,604	20,877,114
MOUNT LAUREL TOWNSHIP	0522-00	22,734,769	598,816	3,400,406	14,438	1,421,112	5,434,772
MULLICA TOWNSHIP	0523-00	7,233,741	190,531	1,081,940	4,594	1,193,901	2,470,966
NEW HANOVER TOWNSHIP	0524-00	2,583,415	68,045	386,398	1,641	356,102	812,186
OXFORD TOWNSHIP	0528-00	1,550,049	40,827	231,839	984	577,627	851,277
PILEGROVE TOWNSHIP	0530-00	1,894,624	49,903	283,376	1,203	140,332	474,814
PLAINSBORO TOWNSHIP	0532-00	21,873,511	576,131	3,271,589	13,891	2,462,705	6,324,316
HAZLET TOWNSHIP	0537-00	17,740,047	467,259	2,653,353	11,266	14,613,594	17,745,472
RIVER VALE TOWNSHIP	0538-00	16,706,681	440,041	2,498,794	10,610	1,774,375	4,723,820
ROXBURY TOWNSHIP	0539-00	39,613,559	1,043,391	5,924,942	25,157	4,442,405	11,435,895
SHAMONG TOWNSHIP	0541-00	1,722,336	45,365	257,607	1,094	281,859	585,925
SOUTHAMPTON TOWNSHIP	0543-00	4,994,722	131,557	747,053	3,172	369,614	1,251,396
SPRINGFIELD TOWNSHIP	0546-00	3,616,960	95,288	540,983	2,297	305,195	943,743
TABERNACLE TOWNSHIP	0548-00	2,583,415	68,045	386,398	1,641	191,133	647,217
UPPER PITTSBORO TOWNSHIP	0551-00	1,377,941	36,294	206,097	875	48,762	292,028
VOORHEES TOWNSHIP	0552-00	49,258,607	1,297,434	7,367,537	31,282	10,224,841	18,921,094
WASHINGTON TOWNSHIP	0557-00	55,631,270	1,465,285	8,320,687	35,329	5,485,161	15,306,462
WATERFORD TOWNSHIP	0559-00	9,300,653	244,972	1,391,085	5,906	514,423	2,156,386
WEYMOUTH TOWNSHIP	0562-00	1,205,653	31,756	180,328	766	220,837	433,687
WILLINGBORO TOWNSHIP	0563-00	22,734,769	598,816	3,400,406	14,438	986,416	5,000,076
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	1,894,624	49,903	283,376	1,203	1,826,751	2,161,233
WOODLAND TOWNSHIP	0565-00	172,287	4,538	25,769	109	—	30,416
ATLANTIC COUNTY	0835-00	167,238,205	4,404,926	25,013,572	106,205	15,986,231	45,510,934
ATLANTIC COUNTY LIBRARY	0835-01	14,984,345	394,676	2,241,186	9,516	1,221,434	3,866,812
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	10,334,019	272,190	1,545,644	6,563	956,284	2,760,681
BERGEN COUNTY	0836-00	—	—	—	—	153,280	153,280
GLOUCESTER COUNTY	0840-00	246,982,185	6,505,321	36,940,762	156,847	27,369,549	70,972,479
MORRIS COUNTY	0843-00	516,683	13,609	77,280	328	43,590	134,807
OCEAN COUNTY	0844-00	449,872,592	11,849,298	67,286,782	285,694	109,515,369	188,937,143
OCEAN COUNTY LIBRARY	0844-01	65,620,713	1,728,399	9,814,794	41,673	8,555,361	20,140,227
OCEAN COUNTY PIC	0844-07	172,287	4,538	25,769	109	14,708	45,124
UNION COUNTY	0848-00	861,078	22,680	128,790	547	72,525	224,542
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	—	—	—	—	—	—
ASBURY PARK CITY	0851-00	42,369,261	1,115,974	6,337,108	26,907	4,678,435	12,158,424

Deferred inflows of resources				OPEB Expense (Benefit)		
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 (benefit)
4,458,153	5,323,980	633,249	10,415,382	189,410	2,470,152	2,659,562
673,545	804,356	142,306	1,620,207	28,616	213,597	242,213
898,061	1,072,475	456,548	2,427,084	38,155	(41,802)	(3,647)
3,303,528	3,945,113	1,050,011	8,298,652	140,355	633,495	773,850
833,894	995,847	1,401,702	3,231,443	35,429	(119,375)	(83,946)
1,796,088	2,144,910	1,464,494	5,405,492	76,309	(287,073)	(210,764)
3,463,877	4,136,603	2,038,725	9,639,205	147,167	(97,528)	49,639
1,539,490	1,838,477	1,359,731	4,737,698	65,407	(151,354)	(85,947)
2,758,281	3,293,973	2,568,582	8,620,836	117,189	(365,868)	(248,679)
384,864	459,609	2,628,274	3,472,747	16,351	(116,243)	(99,892)
224,515	268,119	209,739	702,373	9,539	9,958	19,497
2,052,686	2,451,343	853,811	5,357,840	87,211	14,100	101,311
352,814	421,335	109,345	883,494	14,990	1,945	16,935
2,245,118	2,681,147	895,187	5,821,452	95,387	(119,557)	(24,170)
288,648	344,707	—	633,355	12,264	244,697	256,961
2,662,065	3,179,070	1,471,770	7,312,905	113,101	(34,831)	78,270
1,764,005	2,106,596	1,381,246	5,251,847	74,946	(79,527)	(4,581)
513,163	612,826	370,730	1,496,719	21,802	(40,428)	(18,626)
1,860,221	2,221,498	4,166,944	8,248,663	79,034	325,645	404,679
192,432	229,805	1,224,442	1,646,679	8,176	(15,674)	(7,498)
481,080	574,512	1,158,225	2,213,817	20,439	(214,825)	(194,386)
1,058,410	1,263,965	1,108,101	3,430,476	44,968	(109,512)	(64,544)
5,869,344	7,009,241	3,882,456	16,761,041	249,367	(319,250)	(69,883)
384,864	459,609	404,154	1,248,627	16,351	(59,587)	(43,236)
481,080	574,512	551,358	1,606,950	20,439	(9,918)	10,521
1,315,008	1,570,398	229,200	3,114,606	55,870	70,941	126,811
2,982,797	3,562,092	—	6,544,889	126,728	2,528,626	2,655,354
609,379	727,728	432,356	1,769,463	25,890	39,866	65,756
769,762	919,258	1,150,163	2,839,183	32,704	(235,938)	(203,234)
609,379	727,728	335,167	1,672,274	25,890	8,093	33,983
2,116,819	2,527,931	1,274,628	5,919,378	89,936	(138,173)	(48,237)
449,030	536,237	540,399	1,525,666	19,078	(63,369)	(44,291)
1,539,490	1,838,477	538,537	3,916,504	65,407	1,285,044	1,350,451
64,133	76,588	2,164,149	2,304,870	2,725	(361,733)	(359,008)
6,767,404	8,081,716	4,993,101	19,842,221	287,522	(418,457)	(130,935)
64,133	76,588	2,529,789	2,670,510	2,725	(12,015)	(9,290)
224,515	268,119	254,050	746,684	9,539	(16,413)	(6,874)
—	—	174,005	174,005	—	7	7
7,248,484	8,656,227	3,577,174	19,481,885	307,961	(96,189)	211,772
609,379	727,728	532,383	1,869,490	25,890	(47,558)	(21,668)
898,061	1,072,475	11,487	1,982,023	38,155	749,493	787,648
—	—	12,184,093	12,184,093	—	(3,015,864)	(3,015,864)
4,778,884	5,707,001	2,225,187	12,711,072	203,037	(142,446)	60,591
1,315,008	1,570,398	300,429	3,185,835	55,870	13,158	69,028
641,462	766,042	348,507	1,756,011	27,253	(22,079)	5,174
384,864	459,609	699,577	1,544,050	16,351	(58,793)	(42,442)
3,431,827	4,098,329	—	7,530,156	145,806	2,910,116	3,055,922
4,233,638	5,055,862	1,642,513	10,932,013	179,872	(183,116)	(3,244)
1,347,058	1,608,672	1,323,762	4,279,492	57,231	(75,255)	(18,024)
481,080	574,512	857,941	1,913,533	20,439	(123,738)	(103,299)
288,648	344,707	454,762	1,088,117	12,264	7,329	19,593
352,814	421,335	382,787	1,156,936	14,990	(57,050)	(42,060)
4,073,256	4,864,331	2,414,579	11,352,166	173,058	(89,090)	83,968
3,303,528	3,945,113	518,647	7,767,288	140,355	2,752,741	2,893,096
3,111,096	3,715,308	1,344,584	8,170,988	132,179	(9,096)	123,083
7,376,784	8,809,444	5,380,463	21,566,691	313,412	(404,158)	(90,746)
320,731	383,021	220,852	924,604	13,627	3,992	17,619
930,110	1,110,749	887,113	2,927,972	39,517	(105,068)	(65,551)
673,545	804,356	601,525	2,079,426	28,616	(81,502)	(52,886)
481,080	574,512	675,371	1,730,963	20,439	(97,694)	(77,255)
256,598	306,433	529,370	1,092,401	10,902	(79,621)	(68,719)
9,172,871	10,954,353	1,917,589	22,044,813	389,721	1,141,276	1,530,997
10,359,580	12,371,535	2,533,221	25,264,336	440,140	266,710	706,850
1,731,955	2,068,321	1,153,686	4,953,962	73,584	(139,769)	(66,185)
224,515	268,119	373,501	866,135	9,539	(19,757)	(10,218)
4,233,638	5,055,862	2,141,763	11,431,263	179,872	(254,348)	(74,476)
352,814	421,335	—	774,149	14,990	299,174	314,164
32,083	38,314	1,052,666	1,123,063	1,363	(179,089)	(177,726)
31,142,873	37,191,194	25,975,167	94,309,234	1,323,145	(2,907,559)	(1,584,414)
2,790,365	3,332,287	1,437,226	7,559,878	118,552	(129,804)	(11,252)
1,924,387	2,298,126	601,183	4,823,696	81,760	(2,965)	78,795
—	—	174,005	174,005	—	7	7
45,992,690	54,925,023	28,805,249	129,722,962	1,954,059	(1,635,932)	318,127
96,216	114,902	69,537	280,655	4,088	(7,584)	(3,496)
83,774,669	100,044,716	42,305,353	226,124,738	3,559,275	7,461,218	11,020,493
12,219,801	14,593,033	7,661,022	34,473,856	519,174	(227,887)	291,287
32,083	38,314	23,258	93,655	1,363	(2,510)	(1,147)
160,349	191,491	115,882	467,722	6,813	(12,658)	(5,845)
—	—	116,576,302	116,576,302	—	(23,425,616)	(23,425,616)
7,889,947	9,422,269	4,617,584	21,929,800	335,215	(153,727)	181,488

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, 2020

		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
ATLANTIC CITY	0852-00		\$ 158,282,127	4,169,030	23,674,025	100,518	12,236,770	40,180,343
ATLANTIC CITY ERI	0852-01		2,066,732	54,436	309,118	1,312	23,199	388,065
ATLANTIC CITY PFRS	0852-02		27,729,491	730,373	4,147,459	17,610	2,400,252	7,295,694
BEVERLY CITY	0854-00		1,722,336	45,365	257,607	1,094	145,387	449,453
BRIDGETON CITY	0855-00		22,045,799	580,669	3,297,358	14,000	2,153,648	6,045,675
BURLINGTON CITY	0857-00		27,901,779	734,911	4,173,228	17,719	16,880,738	21,806,596
EGG HARBOR CITY	0859-00		3,100,277	81,659	463,704	1,969	41,099	588,431
ELIZABETH CITY	0860-00		348,599,676	9,181,848	52,139,541	221,380	125,533,561	187,076,330
ELIZABETH CITY FREE PUBLIC LIB	0860-01		5,511,405	145,166	824,333	3,500	512,864	1,485,863
ENGLEWOOD CITY	0861-00		38,407,905	1,011,635	5,744,614	24,391	2,945,858	9,726,498
LINDEN CITY	0866-00		163,965,819	4,318,734	24,524,127	104,127	13,101,545	42,048,533
MILLVILLE CITY	0868-00		33,068,788	871,006	4,946,050	21,000	3,774,042	9,612,098
NORTHFIELD CITY	0870-00		16,878,789	444,574	2,524,536	10,719	5,600,264	8,580,093
NORTH WILDWOOD CITY	0871-00		13,089,721	344,773	1,957,810	8,313	783,479	3,094,375
NORTH WILDWOOD CITY	0871-01		172,287	4,538	25,769	109	14,708	45,124
ORANGE CITY	0872-00		—	—	—	—	—	—
PASSAIC CITY	0873-00		161,037,829	4,241,613	24,086,191	102,268	60,781,624	89,211,696
PASSAIC CITY PUBLIC LIBRARY	0873-01		3,100,277	81,659	463,704	1,969	403,675	951,007
RAHWAY CITY	0876-00		54,770,012	1,442,600	8,191,870	34,782	46,959,179	56,628,431
SALEM CITY	0877-00		15,501,028	408,285	2,318,466	9,844	4,280,048	7,016,643
SALEM CITY FREE PUBLIC LIBRARY	0877-01		172,287	4,538	25,769	109	14,708	45,124
UNION CITY	0879-00		—	—	—	—	1,862	1,862
WILDWOOD CITY	0882-00		23,423,740	616,963	3,503,454	14,875	1,102,512	5,237,804
WOODBURY CITY	0883-00		19,634,492	517,157	2,936,702	12,469	2,214,379	5,680,707
RIDGEWOOD VILLAGE	0885-00		75,438,049	1,986,980	11,283,158	47,907	6,665,436	19,983,481
RIDGEWOOD PUBLIC LIBRARY	0885-01		2,583,415	68,045	386,398	1,641	191,133	647,217
BOONTON TOWN	0888-00		16,878,789	444,574	2,524,536	10,719	726,966	3,706,795
HARRISON TOWN	0891-00		54,425,616	1,433,529	8,140,359	34,563	3,403,783	13,012,234
KEARNY TOWN	0893-00		106,612,213	2,808,084	15,945,832	67,705	44,251,098	63,072,719
MONTCLAIR TOWNSHIP	0894-00		43,230,519	1,138,659	6,465,925	27,454	30,058,661	37,690,699
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01		4,133,643	108,877	618,263	2,625	4,047,735	4,777,500
MONTCLAIR TOWNSHIP POLICE & FI	0894-02		172,287	4,538	25,769	109	14,708	45,124
NUTLEY TOWN	0896-00		68,204,308	1,796,449	10,201,218	43,313	22,452,245	34,493,225
SECAUCUS TOWN	0898-00		46,847,300	1,233,922	7,006,882	29,751	6,803,285	15,073,840
ALLENHURST BOROUGH	0903-00		6,889,346	181,460	1,030,429	4,375	516,976	1,733,240
AVON BY THE SEA BORO	0904-00		7,922,712	208,678	1,184,988	5,031	629,047	2,027,744
BELMAR BOROUGH	0905-00		19,462,384	512,624	2,910,960	12,360	1,982,980	5,418,924
BERGENFIELD BOROUGH	0906-00		34,963,232	920,905	5,229,399	22,204	3,517,688	9,690,196
BERGENFIELD BOROUGH, POLICE	0906-01		11,367,385	299,408	1,700,203	7,219	2,163,639	4,170,469
BRADLEY BEACH BOROUGH	0908-00		12,573,038	331,164	1,880,531	7,985	5,538,362	7,758,042
BUTLER BOROUGH	0910-00		23,251,452	612,425	3,477,686	14,766	1,785,919	5,890,796
CALDWELL BOROUGH	0911-00		13,434,117	353,844	2,009,321	8,531	4,475,073	6,846,769
CARTERET BOROUGH	0912-00		49,430,894	1,301,972	7,393,306	31,391	3,650,172	12,376,841
CLIFFSIDE PARK BOROUGH	0914-00		41,508,183	1,093,294	6,208,318	26,360	3,566,355	10,894,327
COLLINGSWOOD BOROUGH	0915-00		25,318,184	666,862	3,786,804	16,078	2,251,084	6,720,828
DEAL BOROUGH	0916-00		11,367,385	299,408	1,700,203	7,219	1,440,024	3,446,854
DUMONT BOROUGH	0917-00		12,745,326	335,702	1,906,300	8,094	1,989,860	4,239,956
ELMWOOD PARK BOROUGH	0918-00		28,935,145	762,129	4,327,787	18,375	2,489,590	7,597,881
EATONTOWN BOROUGH	0919-00		23,079,165	607,887	3,451,917	14,657	1,632,880	5,707,341
ESSEX FIELDS BOROUGH	0921-00		6,544,771	172,384	978,892	4,156	553,851	1,709,283
FAIR LAWN BOROUGH	0922-00		40,991,500	1,079,685	6,131,038	26,032	2,290,007	9,526,762
FAIRVIEW BOROUGH	0923-00		22,218,086	585,207	3,323,127	14,110	2,210,012	6,132,456
FREEHOLD BOROUGH	0926-00		21,701,403	571,598	3,245,847	13,782	6,647,125	10,478,352
GARWOOD BOROUGH	0927-00		10,334,019	272,190	1,545,644	6,563	3,418,376	5,242,773
GLASSBORO BOROUGH	0928-00		47,364,162	1,247,536	7,084,188	30,079	5,480,883	13,842,686
HASBROUCK HEIGHTS BOROUGH	0931-00		17,567,760	462,721	2,627,584	11,156	778,155	3,879,616
KEANSBURG BOROUGH	0933-00		21,184,720	557,989	3,168,567	13,453	871,775	4,611,784
KENILWORTH BOROUGH	0934-00		19,462,384	512,624	2,910,960	12,360	5,617,587	9,053,531
LAVALLETTE BOROUGH	0935-00		12,056,355	317,555	1,803,251	7,656	1,066,411	3,194,873
LEONIA BOROUGH	0936-00		14,467,662	381,067	2,163,907	9,188	2,463,119	5,017,281
LODI BOROUGH	0937-00		15,328,741	403,747	2,292,697	9,735	2,081,140	4,787,319
MANVILLE BOROUGH	0941-00		5,683,692	149,704	850,102	3,609	825,707	1,829,122
MANVILLE BORO DEP OF PUBLIC WO	0941-02		2,927,990	77,121	437,935	1,859	423,050	939,965
MIDDLESEX BOROUGH	0943-00		21,873,511	576,131	3,271,589	13,891	1,944,736	5,806,347
MONMOUTH BEACH BOROUGH	0944-00		7,406,029	195,069	1,107,709	4,703	102,839	1,410,320
MORRIS PLAINS BOROUGH	0945-00		11,884,068	313,017	1,777,483	7,547	9,342	2,107,389
MOUNTAIN LAKES BOROUGH	0946-00		3,272,385	86,192	489,446	2,078	3,620,472	4,198,188
NEW PROVIDENCE BOROUGH	0949-00		9,128,365	240,434	1,365,316	5,797	9,899,969	11,511,516
NORTH ARLINGTON BOROUGH	0950-00		23,251,452	612,425	3,477,686	14,766	1,990,348	6,095,225
OCEAN GATE BOROUGH	0952-00		2,239,019	58,974	334,887	1,422	707,462	1,102,745
ORADELL BOROUGH	0953-00		17,912,155	471,792	2,679,095	11,375	1,151,662	4,313,924
PALISADES PARK BOROUGH	0954-00		22,734,769	598,816	3,400,406	14,438	1,990,341	6,004,001
PARK RIDGE BOROUGH	0955-00		—	—	—	—	—	—
POINT PLEASANT BOROUGH	0956-00		15,845,424	417,356	2,369,977	10,063	302,464	3,099,860
POINT PLEASANT BEACH BOROUGH	0957-00		13,778,692	362,920	2,060,859	8,750	1,887,854	4,320,383
POMPTON LAKES BOROUGH	0958-00		18,773,413	494,477	2,807,912	11,922	1,403,274	4,717,585
RAMSEY BOROUGH	0960-00		16,706,681	440,041	2,498,794	10,610	926,748	3,876,193
RIDGEFIELD BOROUGH	0962-00		23,251,452	612,425	3,477,686	14,766	1,198,763	5,303,640
ROSELLE PARK BOROUGH	0966-00		14,467,662	381,067	2,163,907	9,188	715,436	3,269,598
RUMSON BOROUGH	0967-00		16,878,789	444,574	2,524,536	10,719	1,285,835	4,265,664

Deferred inflows of resources				OPEB Expense (Benefit)		
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 (benefit)
29,475,085	35,199,500	23,604,092	88,278,677	1,252,287	(3,307,723)	(2,055,436)
384,864	459,609	552,340	1,396,813	16,351	(116,957)	(100,606)
5,163,749	6,166,611	4,804,611	16,134,971	219,389	(637,964)	(418,575)
320,731	383,021	231,764	935,516	13,627	(25,261)	(11,634)
4,105,339	4,902,645	3,667,589	12,675,573	174,421	(437,888)	(263,467)
5,195,832	6,204,925	18,540,525	29,941,282	220,752	(762,828)	(542,076)
577,329	689,454	1,017,313	2,284,096	24,529	(165,610)	(141,081)
64,915,762	77,523,183	22,687,408	165,126,353	2,758,030	13,957,275	16,715,305
1,026,326	1,225,651	412,705	2,664,682	43,605	(20,938)	22,667
7,152,268	8,541,325	1,691,820	17,385,413	303,873	76,178	380,051
30,533,494	36,463,466	12,419,846	79,416,806	1,297,255	(732,006)	565,249
6,158,025	7,353,988	3,194,345	16,706,358	261,632	(47,070)	214,562
3,143,145	3,753,582	2,937,407	9,834,134	133,541	231,385	364,926
2,437,550	2,910,952	1,322,423	6,670,925	103,562	(56,996)	46,566
32,083	38,314	23,258	93,655	1,363	(2,510)	(1,147)
—	—	39,196,109	39,196,109	—	(9,702,007)	(9,702,007)
29,988,248	35,812,326	12,847,679	78,648,253	1,274,089	6,252,697	7,526,786
577,329	689,454	833,216	2,099,999	24,529	(103,986)	(79,457)
10,199,198	12,180,005	36,364,710	58,743,913	433,326	86,154	519,480
2,886,581	3,447,189	386,487	6,720,257	122,640	539,864	662,504
32,083	38,314	23,258	93,655	1,363	(2,510)	(1,147)
—	—	176,537	176,537	—	(29,715)	(29,715)
4,361,937	5,209,078	4,207,090	13,778,105	185,323	(481,675)	(296,352)
3,656,309	4,366,408	2,859,323	10,882,040	155,343	(230,672)	(75,329)
14,047,972	16,776,257	7,975,177	38,799,406	596,846	(666,527)	(69,681)
481,080	574,512	763,128	1,818,720	20,439	(125,702)	(105,263)
3,143,145	3,753,582	1,990,610	8,887,337	133,541	(307,371)	(173,830)
10,135,065	12,103,416	6,626,636	28,865,117	430,601	(936,261)	(505,660)
19,853,183	23,708,909	44,616,980	88,179,072	843,488	(1,285,263)	(441,775)
8,050,329	9,613,800	3,225,559	20,889,688	342,029	6,510,485	6,852,514
769,762	919,258	—	1,689,020	32,704	652,708	685,412
32,083	38,314	—	70,397	1,363	27,198	28,561
12,700,914	15,167,585	7,504,715	35,373,214	539,615	1,737,415	2,277,030
8,723,841	10,418,116	6,255,405	25,397,362	370,644	(133,120)	237,524
1,282,925	1,532,084	485,904	3,300,913	54,507	(41,151)	13,356
1,475,357	1,761,889	610,165	3,847,411	62,682	(28,767)	33,915
3,624,259	4,328,134	1,874,135	9,826,528	153,981	(81,225)	72,756
6,510,806	7,775,283	4,324,654	18,610,743	276,620	(334,380)	(57,760)
2,116,819	2,527,931	1,359,832	6,004,582	89,936	121,804	211,740
2,341,334	2,796,049	1,426,631	6,564,014	99,475	583,375	682,850
4,329,854	5,170,764	2,108,701	11,609,319	183,959	(140,613)	43,346
2,501,683	2,987,540	6,115,168	11,604,391	106,287	(435,216)	(328,929)
9,204,955	10,992,667	5,906,997	26,104,619	391,084	(640,957)	(249,873)
7,729,598	9,230,779	4,738,795	21,699,172	328,402	(460,585)	(132,183)
4,714,718	5,630,373	4,589,638	14,934,729	200,311	(523,474)	(323,163)
2,116,819	2,527,931	1,242,144	5,886,894	89,936	(21,152)	68,784
2,373,417	2,834,364	503,110	5,710,891	100,838	219,914	320,752
5,388,264	6,434,729	3,381,457	15,204,450	228,927	(361,880)	(132,953)
4,297,771	5,132,450	3,299,191	12,729,412	182,596	(479,070)	(296,474)
1,218,758	1,455,456	1,171,880	3,846,094	51,781	(154,183)	(102,402)
7,633,382	9,115,876	5,841,017	22,590,275	324,314	(838,536)	(514,222)
4,137,422	4,940,959	2,060,158	11,138,539	175,784	(117,839)	57,945
4,041,206	4,826,057	2,139,546	11,006,809	171,696	490,371	662,067
1,924,387	2,298,126	878,527	5,101,040	81,760	323,442	405,202
8,820,091	10,533,058	1,965,417	21,318,566	374,733	469,767	844,500
3,271,445	3,906,798	3,179,643	10,357,886	138,992	(522,979)	(383,987)
3,944,990	4,711,155	1,949,294	10,605,439	167,608	(231,596)	(63,988)
3,624,259	4,328,134	2,087,959	10,040,352	153,981	423,556	577,537
2,245,118	2,681,147	873,761	5,800,026	95,387	(4,412)	90,975
2,694,149	3,217,385	3,117,117	9,028,651	114,464	(293,113)	(178,649)
2,854,497	3,408,875	1,794,216	8,057,588	121,277	(47,442)	73,835
1,058,410	1,263,965	306,103	2,628,478	44,968	64,786	109,754
545,246	651,140	723,916	1,920,302	23,165	(72,687)	(49,522)
4,073,256	4,864,331	2,476,906	11,414,493	173,058	(97,709)	75,349
1,379,141	1,646,986	536,535	3,562,662	58,595	(108,605)	(50,010)
2,213,035	2,642,833	1,648,259	6,504,127	94,024	(350,772)	(256,748)
609,379	727,728	4,039,659	5,376,766	25,890	(140,211)	(114,321)
1,699,872	2,030,007	—	3,729,879	72,221	1,441,044	1,513,265
4,329,854	5,170,764	2,524,856	12,025,474	183,959	(250,152)	(66,193)
416,947	497,923	523,213	1,438,083	17,715	(1,881)	15,834
3,335,577	3,983,387	1,791,202	9,110,166	141,716	(179,011)	(37,295)
4,233,638	5,055,862	2,858,675	12,148,175	179,872	(196,409)	(16,537)
—	—	10,804,828	10,804,828	—	(2,674,463)	(2,674,463)
2,950,713	3,523,777	2,079,759	8,554,249	125,365	(381,360)	(255,995)
2,565,849	3,064,168	2,377,767	8,007,784	109,013	(145,787)	(36,774)
3,495,960	4,174,917	2,870,133	10,541,010	148,530	(361,723)	(213,193)
3,111,096	3,715,308	2,473,163	9,299,567	132,179	(389,362)	(257,183)
4,329,854	5,170,764	3,348,385	12,849,003	183,959	(465,257)	(281,298)
2,694,149	3,217,385	2,918,260	8,829,794	114,464	(422,065)	(307,601)
3,143,145	3,753,582	1,990,432	8,887,159	133,541	(218,684)	(85,143)

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, 2020

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
SEA GIRT BOROUGH	0969-00	\$ 4,650,326	122,486	695,542	2,953	216,366	1,037,347
SEASIDE HEIGHTS BOROUGH	0970-00	16,878,789	444,574	2,524,536	10,719	5,426,259	8,406,088
SEASIDE PARK BOROUGH	0971-00	4,650,326	122,486	695,542	2,953	351,122	1,172,103
SOMERVILLE BOROUGH	0972-00	6,544,771	172,384	978,892	4,156	832,458	1,987,890
SPRING LAKE BOROUGH	0973-00	5,511,405	145,166	824,333	3,500	407,763	1,380,762
SPRING LAKE HEIGHTS BOROUGH	0974-00	4,650,326	122,486	695,542	2,953	1,174,432	1,995,413
TENAFLY BOROUGH	0975-00	20,323,462	535,304	3,039,750	12,907	1,504,148	5,092,109
TENAFLY BOROUGH LIBRARY	0975-01	1,550,049	40,827	231,839	984	1,494,500	1,768,150
WILDWOOD CREST BOROUGH	0980-00	20,151,175	530,766	3,013,982	12,797	2,348,030	5,905,575
WOODYNNE BOROUGH	0981-00	1,894,624	49,903	283,376	1,203	163,249	497,731
WOOD-RIDGE BOROUGH	0982-00	10,678,414	281,261	1,597,155	6,781	1,134,466	3,019,663
HILLSDALE BOROUGH	0983-00	14,812,058	390,138	2,215,418	9,406	997,053	3,612,015
PALMYRA BOROUGH	0984-00	10,678,414	281,261	1,597,155	6,781	442,213	2,327,410
CLARK TOWNSHIP	0987-00	32,552,105	857,397	4,868,770	20,672	3,605,924	9,352,763
CRANFORD TOWNSHIP	0988-00	36,341,173	957,199	5,435,496	23,079	1,363,715	7,779,489
EWING TOWNSHIP	0990-00	64,931,922	1,710,257	9,711,772	41,235	22,346,021	33,809,285
HAMILTON TOWNSHIP	0992-00	861,078	22,680	128,790	547	63,646	215,663
HILLSIDE TOWNSHIP	0994-00	54,597,904	1,438,067	8,166,128	34,673	59,212,966	68,851,834
INDEPENDENCE TOWNSHIP	0995-00	1,377,941	36,294	206,097	875	254,500	497,766
LAWRENCE TOWNSHIP	0997-00	24,629,393	648,719	3,683,782	15,641	561,565	4,909,707
LIVINGSTON TOWNSHIP	0998-00	344,396	9,071	51,511	219	5,441	66,242
LONG BEACH TOWNSHIP	0999-00	36,857,856	970,808	5,512,775	23,407	4,882,945	11,389,935
MILLBURN TOWNSHIP	1001-00	66,998,654	1,764,693	10,020,890	42,548	21,884,397	33,712,528
NEPTUNE TOWNSHIP	1003-00	60,281,596	1,587,771	9,016,230	38,282	17,429,119	28,071,402
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	—	—	—	—	138,333	138,333
ROCHELLE PARK TOWNSHIP	1009-00	10,334,019	272,190	1,545,644	6,563	416,716	2,241,113
ROCHELLE PARK PUBLIC LIBRARY	1009-01	172,287	4,538	25,769	109	166,126	196,542
ROCKAWAY TOWNSHIP	1010-00	54,425,616	1,433,529	8,140,359	34,563	19,072,658	28,681,109
SPRINGFIELD TOWNSHIP	1012-00	25,146,076	662,328	3,761,062	15,969	3,526,957	7,966,316
TEANECK TOWNSHIP	1013-00	27,212,808	716,764	4,070,180	17,282	3,771,279	8,575,505
UNION TOWNSHIP	1014-00	104,717,589	2,758,181	15,662,456	66,501	12,265,392	30,752,530
WASHINGTON TOWNSHIP	1015-00	14,295,375	376,529	2,138,138	9,078	361,828	2,885,573
WEEHAWKEN TOWNSHIP	1016-00	50,464,260	1,329,190	7,547,865	32,048	7,105,522	16,014,625
GUTTENBERG TOWN HOUSING AUTH	1174-00	2,583,415	68,045	386,398	1,641	352,521	808,605
HACKENSACK CITY HOUSING AUTH	1175-00	3,961,356	104,339	592,494	2,516	474,273	1,173,622
IRVINGTON TOWN HOUSING AUTH(N	1176-00	2,239,019	58,974	334,887	1,422	538,755	934,038
MORRISTOWN TOWN HOUSING AUTHO	1177-00	3,272,385	86,192	489,446	2,078	49,722	627,438
PASSAIC CITY HOUSING AUTHORITY	1178-00	8,267,107	217,749	1,236,499	5,250	611,741	2,071,239
PHILLIPSBURG TOWN HOUS AUTH	1179-00	3,444,673	90,730	515,215	2,188	41,099	649,232
PLAINFIELD CITY HOUSING AUTH	1180-00	5,683,692	149,704	850,102	3,609	420,609	1,424,024
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	1,722,336	45,365	257,607	1,094	296,142	600,208
WOODBIDGE TOWNSHIP HOUSING AU	1182-00	4,994,722	131,557	747,053	3,172	82,178	963,960
DELANCO TWP SEWERAGE AUTHORITY	1183-00	172,287	4,538	25,769	109	16,426	46,842
EWING LAWRENCE SEWERAGE AUTHO	1185-00	12,228,463	322,088	1,828,993	7,766	1,169,786	3,328,633
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	1,377,941	36,294	206,097	875	69,699	312,965
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	5,855,980	154,242	875,870	3,719	628,925	1,662,756
ELIZABETH CITY PARKING AUTHORI	1196-00	3,961,356	104,339	592,494	2,516	293,122	992,471
NEW BRUNSWICK CITY PARKING AUT	1198-00	11,195,097	294,870	1,674,434	7,110	828,566	2,804,980
PATERSON CITY PARKING AUTH	1200-00	5,683,692	149,704	850,102	3,609	420,609	1,424,024
ASBURY PARK CITY HOUSING AUTH	1201-00	4,994,722	131,557	747,053	3,172	1,359,911	2,241,693
HARRISON TOWN HOUSING AUTH	1203-00	2,927,990	77,121	437,935	1,859	74,845	591,760
HOBOKEN CITY HOUSING AUTH	1204-00	11,711,780	308,479	1,751,714	7,438	—	2,067,631
JERSEY CITY HOUSING AUTHORITY	1205-00	49,775,290	1,311,043	7,444,817	31,610	6,350,675	15,138,145
LONG BRANCH CITY HOUSING AUTH	1206-00	8,783,970	231,363	1,313,805	5,578	1,003,556	2,554,302
NEWARK CITY HOUSING AUTH	1207-00	98,345,106	2,590,335	14,709,333	62,455	6,408,393	23,770,516
NEW BRUNSWICK CITY HOUSING AUT	1208-00	5,511,405	145,166	824,333	3,500	407,763	1,380,762
ORANGE CITY HOUSING AUTHORITY	1209-00	4,133,643	108,877	618,263	2,625	587,775	1,317,540
TRENTON CITY HOUSING AUTH	1210-00	16,362,106	430,965	2,447,256	10,391	862,821	3,751,433
BEVERLY SEWERAGE AUTHORITY	1212-00	861,078	22,680	128,790	547	72,525	224,542
LINDEN ROSELLE SEWERAGE AUTHO	1214-00	10,334,019	272,190	1,545,644	6,563	590,915	2,415,312
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	15,156,453	399,209	2,266,928	9,625	2,515,438	5,191,200
PASSAIC VALLEY WATER COMM	1218-00	—	—	—	—	34,122,320	34,122,320
MONMOUTH COUNTY REGIONAL HEALT	1221-00	2,066,732	54,436	309,118	1,312	249,236	614,102
NORTH JERSEY DIST WATER SUPPLY	1223-00	30,313,086	798,423	4,533,884	19,250	3,260,841	8,612,398
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	4,305,751	113,410	644,005	2,734	478,164	1,238,313
ESSEX & UNION JOINT MEETING	1251-00	13,606,404	358,382	2,035,090	8,641	660,728	3,062,841
ESSEX & UNION JOINT MEETING	1251-01	17,223,364	453,650	2,576,073	10,938	3,271,796	6,312,457
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	31,518,560	830,175	4,714,185	20,016	6,602,191	12,166,567
LONG BRANCH CITY SEWERAGE AUTH	1261-00	7,750,424	204,140	1,159,220	4,922	964,405	2,332,687
NORTHWEST BERGEN COUNTY UTIL A	1263-00	12,400,751	326,626	1,854,762	7,875	1,091,714	3,280,977
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	1,550,049	40,827	231,839	984	114,641	388,291
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	516,683	13,609	77,280	328	43,590	134,807
TOWACO FIRE DISTRICT 2	1266-00	172,287	4,538	25,769	109	14,708	45,124
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	1,205,653	31,756	180,328	766	664,669	877,519
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	5,339,297	140,633	798,591	3,391	723,524	1,666,139
MOORESTOWN TWP FIRE COMM DIST	1307-00	1,033,366	27,218	154,559	656	177,442	359,875
PENNS GROVE SEWERAGE AUTHORITY	1309-00	1,205,653	31,756	180,328	766	429,125	641,975
EDISON TOWNSHIP HOUSING AUTH	1310-00	1,722,336	45,365	257,607	1,094	19,618	323,684
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	861,078	22,680	128,790	547	72,525	224,542
FRANKLIN TOWNSHIP SEW AUTH	1326-00	4,650,326	122,486	695,542	2,953	591,850	1,412,831

Deferred inflows of resources			OPEB Expense (Benefit)			
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 (benefit)
865,978	1,034,161	65,723	1,965,862	36,792	18,437	55,229
3,143,145	3,753,582	3,657,700	10,554,427	133,541	82,764	216,305
865,978	1,034,161	214,073	2,114,212	36,792	45,160	81,952
1,218,758	1,455,456	972,664	3,646,878	51,781	(93,034)	(41,253)
1,026,326	1,225,651	601,813	2,853,790	43,605	(53,196)	(9,591)
865,978	1,034,161	333,494	2,233,633	36,792	110,483	147,275
3,784,608	4,519,624	2,846,470	11,150,702	160,794	(383,352)	(222,558)
288,648	344,707	—	633,355	12,264	244,763	257,027
3,752,525	4,481,310	1,641,374	9,875,209	159,431	25,798	185,229
352,814	421,335	986,800	1,760,949	14,990	(145,853)	(130,863)
1,988,520	2,374,714	1,188,892	5,552,126	84,485	(67,577)	16,908
2,758,281	3,293,973	1,272,923	7,325,177	117,189	(127,715)	(10,526)
1,988,520	2,374,714	1,226,547	5,589,781	84,485	(187,149)	(102,664)
6,061,809	7,239,085	3,857,077	17,157,971	257,544	(242,254)	15,290
6,767,404	8,081,716	4,034,287	18,883,407	287,522	(596,799)	(309,277)
12,091,535	14,439,857	5,681,928	32,213,320	513,725	2,134,496	2,648,221
160,349	191,491	543,974	895,814	6,813	(100,069)	(93,256)
10,167,148	12,141,730	—	22,308,878	431,964	8,619,063	9,051,027
256,598	306,433	350,764	913,795	10,902	(20,649)	(9,747)
4,586,452	5,477,197	3,448,222	13,511,871	194,861	(626,986)	(432,125)
64,133	76,588	218,239	358,960	2,725	(34,782)	(32,057)
6,863,620	8,196,618	2,983,835	18,044,073	291,610	108,000	399,610
12,476,399	14,899,466	6,486,578	33,862,443	530,076	1,922,257	2,452,333
11,225,558	13,405,696	5,578,288	30,209,542	476,932	1,479,212	1,956,144
—	—	165,624	165,624	—	(463)	(463)
1,924,387	2,298,126	894,081	5,116,594	81,760	(123,916)	(42,156)
32,083	38,314	—	70,397	1,363	27,205	28,568
10,135,065	12,103,416	3,975,528	26,214,009	430,601	2,185,463	2,616,064
4,682,668	5,592,099	3,621,540	13,896,307	198,949	(215,750)	(16,801)
5,067,533	6,051,708	3,221,616	14,340,857	215,301	134,216	349,517
19,500,369	23,287,574	14,612,926	57,400,869	828,498	(1,033,932)	(205,434)
2,662,065	3,179,070	1,635,965	7,477,100	113,101	(271,988)	(158,887)
9,397,387	11,222,472	3,476,090	24,095,949	399,260	405,181	804,441
481,080	574,512	160,087	1,215,679	20,439	21,075	41,514
737,678	880,944	989,966	2,608,588	31,341	(116,753)	(85,412)
416,947	497,923	1,933,729	2,848,599	17,715	(347,089)	(329,374)
609,379	727,728	793,700	2,130,807	25,890	(136,692)	(110,802)
1,539,490	1,838,477	2,205,327	5,583,294	65,407	(329,110)	(263,703)
641,462	766,042	894,356	2,301,860	27,253	(168,122)	(140,869)
1,058,410	1,263,965	1,083,072	3,405,447	44,968	(169,533)	(124,565)
320,731	383,021	538,321	1,242,073	13,627	(27,443)	(13,816)
930,110	1,110,749	1,362,728	3,403,587	39,517	(250,330)	(210,813)
32,083	38,314	199,733	270,130	1,363	(32,251)	(30,888)
2,277,168	2,719,421	1,580,735	6,577,324	96,748	(122,940)	(26,192)
256,598	306,433	159,426	722,457	10,902	(20,179)	(9,277)
1,090,493	1,302,279	600,528	2,993,300	46,331	(26,909)	19,422
737,678	880,944	726,970	2,345,592	31,341	(115,365)	(84,024)
2,084,736	2,489,617	2,063,038	6,637,391	88,573	(335,167)	(246,594)
1,058,410	1,263,965	1,115,544	3,437,919	44,968	(170,342)	(125,374)
930,110	1,110,749	339,614	2,380,473	39,517	135,240	174,757
545,246	651,140	302,163	1,498,549	23,165	(44,202)	(21,037)
2,180,952	2,604,519	2,103,840	6,889,311	92,661	(384,335)	(291,674)
9,269,088	11,069,256	4,993,513	25,331,857	393,809	54,116	447,925
1,635,739	1,953,419	491,947	4,081,105	69,496	48,591	118,087
18,313,693	21,870,432	20,249,370	60,433,495	778,081	(3,087,807)	(2,309,726)
1,026,326	1,225,651	1,176,588	3,428,565	43,605	(195,467)	(151,862)
769,762	919,258	492,997	2,182,017	32,704	24,633	57,337
3,046,929	3,638,680	1,919,398	8,605,007	129,453	(218,598)	(89,145)
160,349	191,491	115,882	467,722	6,813	(12,658)	(5,845)
1,924,387	2,298,126	932,620	5,155,133	81,760	(95,480)	(13,720)
2,822,414	3,370,561	1,389,436	7,582,411	119,914	154,563	274,477
—	—	52,480,784	52,480,784	—	(388,488)	(388,488)
384,864	459,609	345,776	1,190,249	16,351	(3,592)	12,759
5,644,862	6,741,162	4,937,575	17,323,599	239,829	(449,745)	(209,916)
801,811	957,533	—	1,759,344	34,066	81,634	115,700
2,533,766	3,025,854	750,962	6,310,582	107,650	(82,295)	25,355
3,207,312	3,830,210	1,956,452	8,993,974	136,267	156,417	292,684
5,869,344	7,009,241	1,218,300	14,096,885	249,367	804,984	1,054,351
1,443,274	1,723,575	955,264	4,122,113	61,319	(27,543)	33,776
2,309,251	2,757,735	447,529	5,514,515	98,112	52,513	150,625
288,648	344,707	487,270	1,120,625	12,264	(81,256)	(68,992)
96,216	114,902	69,537	280,655	4,088	(7,584)	(3,496)
32,083	38,314	23,258	93,655	1,363	(2,510)	(1,147)
224,515	268,119	32,847	525,481	9,539	100,740	110,279
994,277	1,187,377	466,512	2,648,166	42,243	37,126	79,369
192,432	229,805	54,673	476,910	8,176	14,547	22,273
224,515	268,119	239,007	731,641	9,539	39,202	48,741
320,731	383,021	186,518	890,270	13,627	(26,526)	(12,899)
160,349	191,491	115,882	467,722	6,813	(12,658)	(5,845)
865,978	1,034,161	230,269	2,130,408	36,792	47,791	84,583

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, 2020

	Employer number	Net OPEB liability	Deferred outflows of resources				
			Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Total deferred outflows of resources	
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	\$ 11,884,068	313,017	1,777,483	7,547	2,164,253	4,262,300
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	688,970	18,147	103,048	438	283,684	405,317
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	688,970	18,147	103,048	438	129,271	250,904
SOMERSET RARITAN VALLEY SEW AU	1349-00	11,022,989	290,337	1,648,692	7,000	860,421	2,806,450
RED BANK BOROUGH HOUSING AUTH	1350-00	1,205,653	31,756	180,328	766	179,804	392,654
EAST ORANGE CITY HOUSING AUTH	1351-00	4,822,614	127,024	721,311	3,063	1,661,591	2,512,989
RAHWAY CITY PARKING AUTHORITY	1352-00	—	—	—	—	5,441	5,441
HIGHLAND PARK BOROUGH HOUSING	1355-00	688,970	18,147	103,048	438	58,011	179,644
BRIDGETON CITY HOUSING AUTH	1363-00	4,133,643	108,877	618,263	2,625	519,209	1,248,974
EVESHAM TOWNSHIP MUNI UTIL AUTH	1364-00	9,300,653	244,972	1,391,085	5,906	10,086,820	11,728,783
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	1,205,653	31,756	180,328	766	263,343	476,193
HANOVER TOWNSHIP SEW AUTH	1369-00	4,994,722	131,557	747,053	3,172	419,592	1,301,374
PRINCETON JOINT PUBLIC LIBRARY	1376-00	9,817,336	258,581	1,468,364	6,235	1,520,884	3,254,064
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	7,750,424	204,140	1,159,220	4,922	747,597	2,115,879
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	3,444,673	90,730	515,215	2,188	341,214	949,347
ENGLEWOOD CITY HOUSING AUTH	1382-00	2,755,702	72,583	412,166	1,750	368,948	855,447
BOONTON TOWN HOUSING AUTHORITY	1388-00	1,033,366	27,218	154,559	656	520,366	702,799
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	3,961,356	104,339	592,494	2,516	1,049,786	1,749,135
DEPTFORD TWP MUA	1398-00	4,305,751	113,410	644,005	2,734	318,620	1,078,769
CARTERET BOROUGH HOUSING AUTH	1400-00	2,755,702	72,583	412,166	1,750	232,477	718,976
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	3,789,068	99,801	566,725	2,406	377,853	1,046,785
PLEASANTVILLE CITY HOUSING AUT	1414-00	—	—	—	—	399,844	399,844
SALEM CITY HOUSING AUTHORITY	1415-00	1,033,366	27,218	154,559	656	254,229	436,662
MERCER COUNTY PARK COMMISSION	1416-00	36,513,461	961,736	5,461,265	23,188	4,927,729	11,373,918
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	688,970	18,147	103,048	438	58,011	179,644
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	516,683	13,609	77,280	328	170,663	261,880
GLOUCESTER TWP M U A	1439-00	9,645,048	254,043	1,442,596	6,125	781,451	2,484,215
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	—	—	—	—	3,580	3,580
KEANSBURG BORO HOUSING AUTH	1450-00	344,396	9,071	51,511	219	384,517	445,318
POIMPTON LAKES BOROUGH MUA	1451-00	3,100,277	81,659	463,704	1,969	403,324	950,656
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	10,506,127	276,723	1,571,386	6,672	1,401,258	3,256,039
VINELAND CITY HOUSING AUTHORITY	1460-00	8,094,999	213,216	1,210,757	5,141	1,617,445	3,046,559
CAPE MAY CITY HOUSING AUTH	1463-00	688,970	18,147	103,048	438	59,873	181,506
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	4,133,643	108,877	618,263	2,625	691,548	1,421,313
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	3,616,960	95,268	540,983	2,297	307,055	945,603
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	2,066,732	54,436	309,118	1,312	191,118	555,984
HADDON TOWNSHIP HOUSING AUTH	1470-00	861,078	22,680	128,790	547	72,525	224,542
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	5,511,405	145,166	824,333	3,500	461,320	1,434,319
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	2,755,702	72,583	412,166	1,750	339,276	825,775
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	1,033,366	27,218	154,559	656	54,327	236,760
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	6,544,771	172,384	978,892	4,156	484,255	1,639,687
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	8,956,078	235,896	1,339,547	5,888	488,731	2,069,862
ESSEX REGIONAL HEALTH COMMISSI	1500-00	1,377,941	36,294	206,097	875	116,309	359,575
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	3,100,277	81,659	463,704	1,969	742,649	1,289,981
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	64,415,060	1,696,643	9,634,466	40,907	4,030,156	15,402,172
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	1,722,336	45,365	257,607	1,094	301,491	605,557
NEW JERSEY EDUCATIONAL FACILIT	1504-00	3,272,385	86,192	489,446	2,078	68,123	645,839
LINDEN CITY HOUSING AUTHORITY	1505-00	4,305,751	113,410	644,005	2,734	709,446	1,469,599
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	3,961,356	104,339	592,494	2,516	300,268	999,617
NEW JERSEY ASSOCIATION OF COUN	1516-00	172,287	4,538	25,769	109	414,069	444,485
TWO RIVER WATER RECLAMATION AU	1525-00	8,267,107	217,749	1,236,499	5,250	437,737	1,897,235
GLOUCESTER COUNTY UTILITIES AU	1526-00	15,501,028	408,285	2,318,466	9,844	1,677,877	4,414,472
MERCER COUNTY IMPROVEMENT AUTH	1527-00	5,511,405	145,166	824,333	3,500	755,966	1,728,965
SOUTH JERSEY PORT CORPORATION	1530-00	22,562,482	594,278	3,374,637	14,328	2,540,000	6,523,243
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	4,822,614	127,024	721,311	3,063	959,513	1,810,911
EGG HARBOR TOWNSHIP MUNI UTIL AUTH	1535-00	—	—	—	—	153,280	153,280
BUENA BOROUGH MUN UTIL AUTH	1540-00	2,411,307	63,512	360,656	1,531	203,397	629,096
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	7,922,712	208,678	1,184,988	5,031	978,969	2,377,666
MIDDLE BROOK REGIONAL HEALTH C	1545-00	861,078	22,680	128,790	547	175,078	327,095
EDGEWATER BOROUGH HOUSING AUTH	1553-00	688,970	18,147	103,048	438	58,011	179,644
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	3,100,277	81,659	463,704	1,969	2,786,223	3,333,555
WILDWOOD CITY HOUSING AUTH	1560-00	1,205,653	31,756	180,328	766	116,838	329,688
FREEHOLD BOROUGH HOUSING AUTH	1561-00	688,970	18,147	103,048	438	58,011	179,644
WOODBIDGE TOWNSHIP FIRE DIST	1562-00	9,472,761	249,505	1,416,827	6,016	969,596	2,641,944
ATLANTIC COUNTY BOARD OF WELFA	1565-00	39,269,163	1,034,320	5,873,431	24,938	2,723,027	9,655,716
ATLANTIC CO BD OF WELFARE WORK	1565-01	6,200,375	163,313	927,381	3,938	632,957	1,727,589
ATLANTIC CO BD OF WELFARE YOUT	1565-02	516,683	13,609	77,280	328	215,928	307,145
BERGEN COUNTY BD OF SOC SERV	1566-00	59,937,021	1,578,695	8,964,692	38,063	5,940,029	16,521,479
BURLINGTON COUNTY BD OF SOC SE	1567-00	75,954,732	2,000,589	11,360,438	48,235	5,531,963	18,941,225
GLOUCESTER COUNTY BD OF SOC SE	1571-00	45,641,826	1,202,171	6,826,581	28,985	5,646,101	13,703,838
MERCER COUNTY BOARD OF SOC SER	1573-00	126,935,676	3,343,388	18,985,582	80,611	14,299,219	36,708,800
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	122,974,320	3,239,049	18,393,088	78,095	9,888,039	31,598,271
SALEM COUNTY BOARD OF SOC SERV	1579-00	19,979,067	526,233	2,988,240	12,688	3,230,671	6,757,832
SOMERSET COUNTY BOARD OF SOC S	1580-00	41,163,608	1,084,218	6,156,780	26,141	6,625,275	13,892,414
UNION COUNTY BOARD OF SOC SERV	1582-00	172,287	4,538	25,769	109	16,426	46,842
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	7,061,633	185,998	1,056,198	4,485	1,315,859	2,562,540
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	6,028,088	158,775	901,612	3,828	4,330,263	5,394,478
HUDSON REGIONAL HEALTH COMM	1591-00	4,994,722	131,557	747,053	3,172	245,587	1,127,369
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	5,683,692	149,704	850,102	3,609	420,609	1,424,024
OCEAN COUNTY UTILITIES AUTHORI	1597-00	67,343,050	1,773,764	10,072,401	42,767	8,848,437	20,737,369

Deferred inflows of resources				OPEB Expense (Benefit)			
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 (benefit)	
2,213,035	2,642,833	735,628	5,591,496	94,024	232,651	326,675	
128,299	153,216	529,239	810,754	5,451	(39,475)	(34,024)	
128,299	153,216	48,864	330,379	5,451	18,350	23,801	
2,052,686	2,451,343	1,684,044	6,188,073	87,211	(192,311)	(105,100)	
224,515	268,119	65,586	558,220	9,539	12,037	21,576	
898,061	1,072,475	237,286	2,207,822	38,155	222,297	260,452	
—	—	529,549	529,549	—	(89,171)	(89,171)	
128,299	153,216	92,514	374,029	5,451	(10,093)	(4,642)	
769,762	919,258	471,332	2,160,352	32,704	(29,636)	3,068	
1,731,955	2,068,321	—	3,800,276	73,584	1,468,242	1,541,826	
224,515	268,119	565,451	1,058,085	9,539	(75,407)	(65,868)	
930,110	1,110,749	725,382	2,766,241	39,517	(100,445)	(60,928)	
1,828,171	2,183,224	1,695,954	5,707,349	77,672	(113,025)	(35,353)	
1,443,274	1,723,575	798,811	3,965,660	61,319	(55,061)	6,258	
641,462	766,042	344,537	1,752,041	27,253	(21,153)	6,100	
513,163	612,826	244,798	1,370,787	21,802	17,294	39,096	
192,432	229,805	174,823	597,060	8,176	44,744	52,920	
737,678	880,944	281,528	1,900,150	31,341	145,096	176,437	
801,811	957,533	714,622	2,473,966	34,066	(93,241)	(59,175)	
513,163	612,826	370,730	1,496,719	21,802	(40,428)	(18,626)	
705,595	842,630	218,582	1,766,807	29,978	3,860	33,838	
—	—	2,183,829	2,183,829	—	(325,898)	(325,898)	
192,432	229,805	152,186	574,423	8,176	14,554	22,730	
6,799,488	8,120,030	3,833,267	18,752,785	288,885	(7,185)	281,700	
128,299	153,216	92,514	374,029	5,451	(10,093)	(4,642)	
96,216	114,902	21,935	233,053	4,088	22,131	26,219	
1,796,088	2,144,910	1,662,754	5,603,752	76,309	(201,384)	(125,075)	
—	—	373,738	373,738	—	(59,449)	(59,449)	
64,133	76,588	633,556	774,277	2,725	(34,421)	(31,696)	
577,329	689,454	820,521	2,087,304	24,529	(76,924)	(52,395)	
1,956,437	2,336,400	1,052,462	5,345,299	83,122	(6,795)	76,327	
1,507,440	1,800,203	380,044	3,687,687	64,046	147,922	211,968	
128,299	153,216	269,161	550,676	5,451	(39,835)	(34,384)	
769,762	919,258	333,225	2,022,245	32,704	28,542	61,246	
673,545	804,356	548,130	2,026,031	28,616	(54,303)	(25,687)	
384,864	459,609	5,238	849,711	16,351	27,849	44,200	
160,349	191,491	115,882	467,722	6,813	(12,658)	(5,845)	
1,026,326	1,225,651	158,628	2,410,605	43,605	35,486	79,091	
513,163	612,826	704,846	1,830,835	21,802	(44,699)	(22,897)	
192,432	229,805	793,726	1,215,963	8,176	(105,574)	(97,398)	
1,218,758	1,455,456	528,212	3,202,426	51,781	(38,185)	13,596	
1,667,789	1,991,693	821,085	4,480,567	70,858	(76,537)	(5,679)	
256,598	306,433	185,311	748,342	10,902	(20,187)	(9,285)	
577,329	689,454	474,729	1,741,512	24,529	14,777	39,306	
11,995,286	14,324,914	11,179,721	37,499,921	509,635	(1,593,826)	(1,084,191)	
320,731	383,021	717,201	1,420,953	13,627	(110,972)	(97,345)	
609,379	727,728	575,143	1,912,250	25,890	(106,972)	(81,082)	
801,811	957,533	709,323	2,468,667	34,066	(33,452)	614	
737,678	880,944	721,668	2,340,290	31,341	(88,276)	(56,935)	
32,083	38,314	744,576	814,973	1,363	(7,566)	(6,203)	
1,539,490	1,836,477	1,250,631	4,628,598	65,407	(207,444)	(142,037)	
2,886,581	3,447,189	1,481,867	7,815,637	122,640	(23,677)	98,963	
1,026,326	1,225,651	1,285,859	3,537,836	43,605	(139,376)	(95,771)	
4,201,555	5,017,547	3,487,018	12,706,120	178,508	(355,852)	(177,344)	
898,061	1,072,475	318,218	2,288,754	38,155	103,316	141,471	
—	—	174,005	174,005	—	7	7	
449,030	536,237	324,280	1,309,547	19,078	(35,354)	(16,276)	
1,475,357	1,761,889	863,438	4,100,684	62,682	(1,609)	61,073	
160,349	191,491	273,583	625,423	6,813	(39,830)	(33,017)	
128,299	153,216	92,514	374,029	5,451	(10,093)	(4,642)	
577,329	689,454	1,373,344	2,640,127	24,529	189,680	214,209	
224,515	268,119	209,739	702,373	9,539	(18,486)	(8,947)	
128,299	153,216	92,514	374,029	5,451	(10,093)	(4,642)	
1,764,005	2,106,596	959,776	4,830,377	74,946	(51,069)	23,877	
7,312,651	8,732,855	4,970,703	21,016,209	310,687	(579,440)	(268,753)	
1,154,626	1,378,868	1,967,494	4,500,988	49,056	(321,448)	(272,392)	
96,216	114,902	276,276	487,394	4,088	(34,763)	(30,675)	
11,161,391	13,329,068	6,462,886	30,953,345	474,206	(384,646)	89,560	
14,144,188	16,891,159	6,454,325	37,489,672	600,934	(506,705)	94,229	
8,499,359	10,150,037	6,912,455	25,561,851	361,106	(440,513)	(79,407)	
23,637,791	28,228,534	14,335,161	66,201,486	1,004,282	(717,634)	286,648	
22,900,112	27,347,589	11,197,793	61,445,494	972,941	(707,229)	265,712	
3,720,475	4,443,036	2,294,766	10,458,277	158,069	(21,801)	136,268	
7,665,432	9,154,151	5,785,127	22,604,710	325,676	(127,951)	197,725	
32,083	38,314	199,733	270,130	1,363	(32,251)	(30,888)	
1,315,008	1,570,398	1,059,551	3,944,957	55,870	13,475	69,345	
1,122,542	1,340,554	3,362,904	5,826,000	47,693	58,756	106,449	
930,110	1,110,749	227,258	2,268,117	39,517	(15,081)	24,436	
1,058,410	1,263,965	797,966	3,120,341	44,968	(85,447)	(40,479)	
12,540,532	14,976,054	5,223,132	32,739,718	532,801	328,848	861,649	

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, 2020

	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
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	\$ 172,287	4,538	25,769	109	3,580	33,996
NEW JERSEY SPORTS & EXPOSITION	1599-00	29,796,223	784,810	4,456,577	18,922	2,772,592	8,032,901
NJ SPORTS & EXPOSITION AUTHORI	1599-01	6,889,346	181,460	1,030,429	4,375	582,979	1,799,243
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	7,750,424	204,140	1,159,220	4,922	1,477,735	2,846,017
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	1,377,941	36,294	206,097	875	16,039	259,305
NEW JERSEY HEALTH CARE FAC FIN	1616-00	—	—	—	—	175,708	175,708
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	1,722,336	45,365	257,607	1,094	285,296	589,362
WESTERN MONMOUTH UTILITIES AUT	1621-00	13,606,404	358,382	2,035,090	8,641	1,241,597	3,643,710
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	1,377,941	36,294	206,097	875	327,060	570,326
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	5,511,405	145,166	824,333	3,500	637,237	1,610,236
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	5,167,009	136,095	772,822	3,281	364,336	1,276,534
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	—	—	—	—	—	—
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	688,970	18,147	103,048	438	309,495	431,128
CAMDEN COUNTY MUN UTIL AUTH	1631-00	24,801,501	653,252	3,709,524	15,750	2,491,798	6,870,324
LOGAN TWP MUNICIPAL UTIL AUTH	1632-00	2,239,019	58,974	334,887	1,422	2,428,280	2,823,563
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	4,650,326	122,486	695,542	2,953	907,424	1,728,405
WEST WINDSOR TOWNSHIP PARKING	1635-00	1,205,653	31,756	180,328	766	179,804	392,654
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	66,654,259	1,755,622	9,969,380	42,329	12,164,879	23,932,210
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	47,364,162	1,247,536	7,084,188	30,079	9,597,116	17,958,919
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	4,822,614	127,024	721,311	3,063	356,962	1,208,360
CUMBERLAND COUNTY UTILITIES AU	1648-00	8,267,107	217,749	1,236,499	5,250	363,876	1,823,374
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	5,855,980	154,242	875,870	3,719	1,183,225	2,217,056
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	37,374,539	984,417	5,590,055	23,735	4,171,293	10,769,500
NEWTON TOWN HOUSING AUTH	1653-00	—	—	—	—	1,862	1,862
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	7,061,633	185,998	1,056,198	4,485	1,383,767	2,630,448
OCEAN COUNTY SOIL CONSERVATION	1658-00	3,272,385	86,192	489,446	2,078	544,685	1,122,401
CUMBERLAND-SALEM CONSERVATION	1659-00	172,287	4,538	25,769	109	188,713	219,129
FREEHOLD SOIL CONSERVATION DIS	1660-00	3,272,385	86,192	489,446	2,078	413,096	990,812
WARREN COUNTY SOIL CONSERVATIO	1661-00	688,970	18,147	103,048	438	129,271	250,904
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	1,550,049	40,827	231,839	984	326,752	600,402
BURLINGTON COUNTY SOIL CONS DI	1670-00	1,205,653	31,756	180,328	766	216,653	429,503
HUNTERDON COUNTY SOIL CONSERVA	1671-00	1,205,653	31,756	180,328	766	179,804	392,654
CHESTER BOROUGH/TWP JT FR PUB	1673-00	1,033,366	27,218	154,559	656	16,039	198,472
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	1,377,941	36,294	206,097	875	530,418	773,684
WASHINGTON TWP BD OF FIRE COMM	1676-00	4,994,722	131,557	747,053	3,172	656,133	1,537,915
MERCER COUNTY SOIL CONSERVATIO	1680-00	344,396	9,071	51,511	219	29,078	89,879
GLOUCESTER TWP FIRE COMM DST 4	1682-00	1,550,049	40,827	231,839	984	359,224	632,874
GLOUCESTER COUNTY SOIL CONSERV	1686-00	516,683	13,609	77,280	328	318,251	409,468
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	12,400,751	326,626	1,854,762	7,875	2,412,416	4,601,679
READINGTON LEBANON SEWERAGE AU	1694-00	1,205,653	31,756	180,328	766	274,083	486,933
ABERDEEN TOWNSHIP FIRE DISTRICT	1701-00	688,970	18,147	103,048	438	58,011	179,644
CHERRY HILL TWP FIRE DIST 13	1702-00	14,639,770	385,600	2,189,649	9,297	2,906,070	5,490,616
BUENA BOROUGH HOUSING AUTHORIT	1709-00	344,396	9,071	51,511	219	29,078	89,879
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	1,550,049	40,827	231,839	984	211,840	485,490
CAMDEN CITY PARKING AUTH	1718-00	5,511,405	145,166	824,333	3,500	581,961	1,554,960
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	17,740,047	467,259	2,653,353	11,266	3,427,105	6,558,983
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	—	—	—	—	—	—
MADISON BORO HOUSING AUTHORITY	1727-00	1,205,653	31,756	180,328	766	89,338	302,188
PINELANDS COMMISSION	1728-00	9,645,048	254,043	1,442,596	6,125	191,717	1,894,481
WARREN CO MOSQ EXTERM COMM	1729-00	1,377,941	36,294	206,097	875	116,309	359,575
ATLANTIC CITY MUN UTIL AUTH	1730-00	20,495,750	539,842	3,065,519	13,016	3,170,396	6,788,773
NJ TRANSIT CORPORATION	1733-00	—	—	—	—	153,280	153,280
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	2,927,990	77,121	437,935	1,859	555,799	1,072,714
SOUTH ORANGE VILLAGE PARKING A	1739-00	1,033,366	27,218	154,559	656	80,182	262,615
VOORHEES FIRE DISTRICT	1740-00	172,287	4,538	25,769	109	624,747	655,163
VOORHEES FIRE DISTRICT PFRS	1740-01	1,377,941	36,294	206,097	875	116,309	359,575
CAMDEN COUNTY SOIL CON DIST	1741-00	516,683	13,609	77,280	328	43,590	134,807
WARREN CO (PEQUEST RIVER) MUN	1743-00	1,550,049	40,827	231,839	984	302,966	576,616
DEPTFORD TWP FIRE DISTRICT	1744-00	4,994,722	131,557	747,053	3,172	380,993	1,262,775
ABERDEEN TWP BD OF FIRE COMM 2	1752-00	344,396	9,071	51,511	219	373,506	434,307
NEW JERSEY WATER SUPPLY AUTHOTH	1755-00	29,968,511	789,348	4,482,346	19,032	2,105,121	7,395,847
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	1,550,049	40,827	231,839	984	553,310	826,960
CUMBERLAND COUNTY IMPROV AUTH	1770-00	—	—	—	—	—	—
OCEAN TOWNSHIP FIRE DIST #2	1775-00	1,550,049	40,827	231,839	984	147,267	420,917
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	6,372,663	167,851	953,150	4,047	1,092,898	2,217,946
SAYREVILLE HOUSING AUTHORITY	1781-00	344,396	9,071	51,511	219	29,078	89,879
BORDENTOWN SEWERAGE AUTHORITY	1787-00	3,961,356	104,339	592,494	2,516	380,220	1,079,569
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	1,550,049	40,827	231,839	984	130,680	404,330
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	12,228,463	322,088	1,828,993	7,766	12,305,372	14,464,219
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	1,033,366	27,218	154,559	656	90,466	272,899
MIDDLESEX COUNTY MUN JOINT INS	1801-00	688,970	18,147	103,048	438	50,994	172,627
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	4,133,643	108,877	618,263	2,625	3,467,227	4,196,992
WARREN CO POLLUTION CONTROL	1809-00	2,411,307	63,512	360,656	1,531	652,207	1,077,906
OCEAN TOWNSHIP FIRE DIST #1	1814-00	1,722,336	45,365	257,607	1,094	145,387	449,453
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	1,033,366	27,218	154,559	656	348,071	530,504
CAMDEN CO HEALTH SERVICES CTR	1817-00	40,302,529	1,061,538	6,027,990	25,594	720,153	7,835,275
HOWELL TOWNSHIP FIRE DIST #3	1818-00	688,970	18,147	103,048	438	418,188	539,821
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	516,683	13,609	77,280	328	334,397	425,614
CAMDEN CO POLLUTION CONTROL FI	1835-00	5,339,297	140,633	798,591	3,391	447,002	1,389,617

Deferred inflows of resources				OPEB Expense (Benefit)		
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 (benefit)
32,083	38,314	207,612	278,009	1,363	(32,244)	(30,881)
5,548,613	6,626,220	5,218,705	17,393,538	235,740	(795,158)	(559,418)
1,282,925	1,532,084	988,291	3,803,300	54,507	(102,315)	(47,808)
1,443,274	1,723,575	762,753	3,929,602	61,319	64,150	125,469
256,598	306,433	280,521	843,552	10,902	(49,920)	(39,018)
—	—	4,101,619	4,101,619	—	(681,550)	(681,550)
320,731	383,021	688,665	1,392,417	13,627	(83,909)	(70,282)
2,533,766	3,025,854	1,010,959	6,570,579	107,650	(23,424)	84,226
256,598	306,433	85,726	648,757	10,902	37,964	48,866
1,026,326	1,225,651	833,289	3,085,266	43,605	(79,593)	(35,988)
962,194	1,149,063	604,618	2,715,875	40,880	(48,250)	(7,370)
—	—	3,644,497	3,644,497	—	(564,158)	(564,158)
128,299	153,216	136,845	418,360	5,451	20,430	25,881
4,618,502	5,515,471	3,218,905	13,352,878	196,223	(246,045)	(49,822)
416,947	497,923	—	914,870	17,715	353,461	371,176
865,978	1,034,161	379,677	2,279,816	36,792	50,666	87,458
224,515	268,119	65,586	558,220	9,539	12,037	21,576
12,412,266	14,822,878	1,073,160	28,308,304	527,351	1,636,202	2,163,553
8,820,091	10,533,058	6,035,657	25,388,806	374,733	117,474	492,207
898,061	1,072,475	456,548	2,427,084	38,155	(41,802)	(3,647)
1,539,490	1,838,477	975,971	4,353,938	65,407	(123,453)	(58,046)
1,090,493	1,302,279	695,183	3,087,955	46,331	32,981	79,312
6,959,836	8,311,520	4,044,799	19,316,155	295,698	(193,881)	101,817
—	—	176,537	176,537	—	(29,715)	(29,715)
1,315,008	1,570,398	452,200	3,337,606	55,870	130,729	186,599
609,379	727,728	165,902	1,503,009	25,890	68,692	94,582
32,083	38,314	176,537	246,934	1,363	(2,517)	(1,154)
609,379	727,728	232,492	1,569,599	25,890	37,345	63,235
128,299	153,216	48,864	330,379	5,451	18,350	23,801
288,648	344,707	—	633,355	12,264	63,877	76,141
224,515	268,119	150,448	643,082	9,539	11,582	21,121
224,515	268,119	65,586	558,220	9,539	12,037	21,576
192,432	229,805	769,133	1,191,370	8,176	(132,760)	(124,584)
256,598	306,433	54,673	617,704	10,902	68,950	79,852
930,110	1,110,749	293,665	2,334,524	39,517	44,003	83,520
64,133	76,588	46,453	187,174	2,725	(5,074)	(2,349)
288,648	344,707	—	633,355	12,264	64,686	76,950
96,216	114,902	453,902	665,020	4,088	(35,681)	(31,593)
2,309,251	2,757,735	1,221,494	6,288,480	98,112	115,529	213,641
224,515	268,119	254,050	746,684	9,539	(16,413)	(6,874)
128,299	153,216	92,514	374,029	5,451	(10,093)	(4,642)
2,726,198	3,255,659	482,642	6,464,499	115,826	396,907	512,733
64,133	76,588	46,453	187,174	2,725	(5,074)	(2,349)
288,648	344,707	—	633,355	12,264	35,434	47,698
1,026,326	1,225,651	1,547,549	3,799,526	43,605	(226,689)	(183,084)
3,303,528	3,945,113	726,873	7,975,514	140,355	409,468	549,823
—	—	2,988,568	2,988,568	—	(739,744)	(739,744)
224,515	268,119	297,150	789,784	9,539	(46,929)	(37,390)
1,796,088	2,144,910	425,376	4,366,374	76,309	(56,902)	19,407
256,598	306,433	185,311	748,342	10,902	(20,187)	(9,285)
3,816,691	4,557,938	2,179,124	10,553,753	162,157	52,063	214,220
—	—	174,005	174,005	—	7	7
545,246	651,140	474,729	1,671,115	23,165	(12,421)	10,744
192,432	229,805	693,054	1,115,291	8,176	(130,225)	(122,049)
32,083	38,314	5,988,071	6,058,468	1,363	(870,148)	(868,785)
256,598	306,433	185,311	748,342	10,902	(20,187)	(9,285)
96,216	114,902	69,537	280,655	4,088	(7,584)	(3,496)
288,648	344,707	185,311	818,666	12,264	6,983	19,247
930,110	1,110,749	367,254	2,408,113	39,517	10,820	50,337
64,133	76,588	—	140,721	2,725	54,368	57,093
5,580,696	6,664,534	2,592,069	14,837,299	237,103	(181,893)	55,210
288,648	344,707	180,497	813,852	12,264	37,962	50,226
—	—	5,517,381	5,517,381	—	(1,365,688)	(1,365,688)
288,648	344,707	110,073	743,428	12,264	5,720	17,984
1,186,709	1,417,182	164,519	2,768,410	50,419	139,667	190,086
64,133	76,588	46,453	187,174	2,725	(5,074)	(2,349)
737,678	880,944	114,584	1,733,206	31,341	29,794	61,135
288,648	344,707	208,506	841,861	12,264	(22,751)	(10,487)
2,277,168	2,719,421	11,499,993	16,496,582	96,748	(177,777)	(81,029)
192,432	229,805	163,099	585,336	8,176	(15,161)	(6,985)
128,299	153,216	232,991	514,506	5,451	(39,373)	(33,922)
769,762	919,258	—	1,689,020	32,704	643,939	676,643
449,030	536,237	517,359	1,502,626	19,078	21,871	40,949
320,731	383,021	231,764	935,516	13,627	(25,261)	(11,634)
192,432	229,805	223,245	645,482	8,176	40,945	49,121
7,505,083	8,962,660	7,740,716	24,208,459	318,863	(1,473,057)	(1,154,194)
128,299	153,216	202,144	483,659	5,451	46,786	52,237
96,216	114,902	10,913	222,031	4,088	51,873	55,961
994,277	1,187,377	135,433	2,317,087	42,243	38,051	80,294

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, 2020

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
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	\$ 2,066,732	54,436	309,118	1,312	456,279	821,145
EAST BRUNSWICK TWP FIRE DIST #2	1843-00	172,287	4,538	25,769	109	186,851	217,267
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	1,377,941	36,294	206,097	875	1,508,736	1,752,002
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	861,078	22,680	128,790	547	208,996	361,013
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	1,722,336	45,365	257,607	1,094	489,816	793,882
HOPEWELL TWP FIRE DIST 1	1872-00	172,287	4,538	25,769	109	186,851	217,267
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	2,066,732	54,436	309,118	1,312	456,279	821,145
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	688,970	18,147	103,048	438	111,432	233,065
NORTH HUDSON REGIONAL FIRE & R	1906-00	87,494,404	2,304,535	13,086,409	55,564	14,389,632	29,836,140
BAYONNE CITY MUNICIPAL UTILITI	1919-00	1,205,653	31,756	180,328	766	89,338	302,188
COMPENSATION RATING & INSPEC.	8001-00	24,284,818	639,643	3,632,245	15,422	529,051	4,816,361
DELAWARE RIVER BASIN COMMISSIO	8006-00	11,022,989	290,337	1,648,692	7,000	989,919	2,935,948
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	36,685,569	966,270	5,487,007	23,297	189,971	6,666,545
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	1,205,653	31,756	180,328	766	374,739	587,589
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	2,411,307	63,512	360,656	1,531	512,157	937,856
WOODBIDGE TWP FIRE DIST (FORD	8023-00	3,616,960	95,268	540,983	2,297	2,174,596	2,813,144
OLD BRIDGE TWP FIRE DIST 4	8064-00	172,287	4,538	25,769	109	151,179	181,595
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	4,305,751	113,410	644,005	2,734	4,669,708	5,429,857
SOUTH JERSEY TRANS AUTHORITY	8073-00	75,265,762	1,982,442	11,257,389	47,798	8,526,255	21,813,884
SOUTH JERSEY TRANS AUTHORITY	8073-60	172,287	4,538	25,769	109	186,851	217,267
WALL TWONSHIP FIRE DIST 3	8078-00	—	—	—	—	1,244,424	1,244,424
WALL TWP FIRE DIST 2	8079-00	172,287	4,538	25,769	109	186,851	217,267
LINDENWOLD TWP FIRE DIST 1	8082-00	516,683	13,609	77,280	328	389,932	481,149
SECAUCUS HOUSING AUTHORITY	8099-00	1,722,336	45,365	257,607	1,094	145,387	449,453
PRINCETON	8140-00	24,801,501	653,252	3,709,524	15,750	—	4,378,526
PRINCETON RETIRED CH48	8140-01	11,367,385	299,408	1,700,203	7,219	2,172,139	4,178,969
Total Non Special Funding Situation		12,484,309,814	328,827,086	1,867,259,888	7,928,219	4,049,980,699	6,253,995,892
Total		\$ 17,946,612,946	472,699,992	2,684,248,513	11,397,084	4,356,092,541	7,524,438,130

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 (Benefit)		
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 (benefit)
384,864	459,609	134,762	979,235	16,351	56,285	72,636
32,083	38,314	—	70,397	1,363	27,198	28,561
256,598	306,433	1,411,892	1,974,923	10,902	(20,245)	(9,343)
160,349	191,491	104,859	456,699	6,813	16,621	23,434
320,731	383,021	185,311	889,063	13,627	34,181	47,808
32,083	38,314	—	70,397	1,363	27,198	28,561
384,864	459,609	404,154	1,248,627	16,351	(59,587)	(43,236)
128,299	153,216	166,660	448,175	5,451	(10,086)	(4,635)
16,293,090	19,457,404	5,275,117	41,025,611	692,233	889,300	1,581,533
224,515	268,119	641,993	1,134,627	9,539	(132,286)	(122,747)
4,522,286	5,400,568	3,278,969	13,201,823	192,135	(619,397)	(427,262)
2,052,686	2,451,343	1,030,467	5,534,496	87,211	(73,330)	13,881
6,831,537	8,158,304	8,466,111	23,455,952	290,247	(1,567,261)	(1,277,014)
224,515	268,119	255,311	747,945	9,539	12,384	21,923
449,030	536,237	290,281	1,275,548	19,078	23,605	42,683
673,545	804,356	1,035,923	2,513,824	28,616	259,435	288,051
32,083	38,314	12,345	82,742	1,363	26,742	28,105
801,811	957,533	4,225,265	5,984,609	34,066	(34,428)	(362)
14,015,889	16,737,943	7,113,985	37,867,817	595,483	(64,510)	530,973
32,083	38,314	—	70,397	1,363	27,198	28,561
—	—	1,489,933	1,489,933	—	(4,164)	(4,164)
32,083	38,314	—	70,397	1,363	27,198	28,561
96,216	114,902	659,487	870,605	4,088	(91,684)	(87,596)
320,731	383,021	231,764	935,516	13,627	(25,261)	(11,634)
4,618,502	5,515,471	5,874,238	16,008,211	196,223	(1,186,385)	(990,162)
2,116,819	2,527,931	130,517	4,775,267	89,936	303,262	393,198
<u>2,324,811,357</u>	<u>2,776,317,682</u>	<u>1,921,123,494</u>	<u>7,022,252,533</u>	<u>98,772,627</u>	<u>315,131,095</u>	<u>413,903,722</u>
<u>3,341,994,109</u>	<u>3,991,049,511</u>	<u>4,356,092,541</u>	<u>11,689,136,161</u>	<u>141,988,939</u>	<u>—</u>	<u>141,988,939</u>

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

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of
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(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) annual financial statements, 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

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in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the Plan to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

(3) Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (benefit). The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (benefit) 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, 2020 were \$5,512,481,278 and \$12,598,993,950, respectively. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (benefit) 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, 2019 through June 30, 2020. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

(4) Special Funding Situation

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

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

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(5) Net OPEB Liability

(a) Components of Net OPEB Liability

The components of the collective net OPEB liability of the Plan as of June 30, 2020 is as follows:

Total OPEB liability	\$	18,111,475,228
Plan fiduciary net position		164,862,282
Net OPEB liability	\$	17,946,612,946

The amounts above for total OPEB liability and net OPEB liability were changed from previously reported amounts in the Division's 2020 annual financial statements. These changes were made to correct the improper classification of certain employers under Chapter 330, P.L. 1997. The changes resulted in a decrease in the total OPEB liability and net OPEB liability of \$374,527,271.

The total OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate 2.50%

Salary increases*:

Public Employees' Retirement System (PERS)

Initial fiscal year applied

Rate through 2026

2.00% to 6.00%

Rate thereafter

3.00% to 7.00%

Police and Firemen's Retirement System (PFRS)

Rate for all future years

3.25% to 15.25%

Mortality:

PERS

Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2020

PFRS

Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2020

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

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Actuarial assumptions used in the July 1, 2019 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

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

(b) Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021 through 2022 are reflected. The rates used for 2023 and 2024 are 21.83% and 18.53%, respectively, trending to 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.00% and decreases to a 4.5% long-term trend rate after seven years.

(c) Discount Rate

The discount rate for June 30, 2020 was 2.21%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

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

The following presents the collective net OPEB liability as of June 30, 2020, 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:

	<u>At 1% decrease (1.21%)</u>	<u>At discount rate (2.21%)</u>	<u>At 1% increase (3.21%)</u>
\$	21,216,688,254	17,946,612,946	15,358,051,000

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

The following presents the net OPEB liability as of June 30, 2020, 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:

	<u>1% decrease</u>	<u>Healthcare cost trend rate</u>	<u>1% increase</u>
\$	14,850,840,718	17,946,612,946	22,000,569,109

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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of
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(6) Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2020.

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
Differences between expected and actual experience	2020	7.87 years	\$ —	541,506,395	68,806,403	472,699,992
Change of assumptions	2020	7.87 years	—	3,074,968,821	390,720,308	2,684,248,513
Differences between projected and actual investment earnings on OPEB plan investments	2017	5 years	1,749,339	—	874,670	874,669
	2018	5 years	4,241,422	—	1,413,808	2,827,614
	2019	5 years	5,167,465	—	1,291,866	3,875,599
	2020	5 years	—	4,774,002	954,800	3,819,202
Subtotal			11,158,226	4,774,002	4,535,144	11,397,084
Total Deferred Outflows			\$ 11,158,226	3,621,249,218	464,061,855	3,168,345,589
Deferred Inflows of Resources:						
Differences between expected and actual experience	2018	8.14 years	\$ 2,735,380,595	—	445,501,726	2,289,878,869
	2019	8.05 years	1,226,018,585	—	173,903,345	1,052,115,240
Subtotal			3,961,399,180	—	619,405,071	3,341,994,109
Change of assumptions	2017	8.04 years	1,622,234,938	—	321,872,012	1,300,362,926
	2018	8.14 years	1,745,631,173	—	284,304,751	1,461,326,422
	2019	8.05 years	1,432,560,190	—	203,200,027	1,229,360,163
Subtotal			4,800,426,301	—	809,376,790	3,991,049,511
Total Deferred Inflows			\$ 8,761,825,481	—	1,428,781,861	7,333,043,620

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:	
2021	\$ (964,720,007)
2022	(965,594,678)
2023	(967,008,484)
2024	(968,300,349)
2025	(660,258,014)
Thereafter	361,183,501
Total	\$ <u>(4,164,698,031)</u>

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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 7.87, 8.05, 8.14 and 8.04 years for the 2020, 2019, 2018 and 2017 amounts, respectively.

(7) OPEB (Benefit) Expense

The components of allocable OPEB (benefit) expense, which exclude OPEB expense related to specific liabilities of individual employers, for the year ending June 30, 2020 are as follows:

Service cost	\$ 605,949,339
Interest on total OPEB liability	497,444,533
Expected investment return	(7,632,336)
Administrative expense	9,913,267
Changes of benefit terms	1,034,142
Current period recognition (amortization) of deferred inflows/outflows of resources:	
Differences between expected and actual experience	(550,598,668)
Changes of assumptions	(418,656,482)
Differences between projected and actual investment earnings on OPEB plan investments	4,535,144
Total OPEB benefit	\$ 141,988,939

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Employer	Employer number	Plan members	Employer proportionate share
CHESTERFIELD TOWNSHIP	0009-00	13	0.053511%
HAMILTON TOWNSHIP	0013-00	79	0.325183%
HANOVER TOWNSHIP	0015-00	33	0.135836%
HILLSBOROUGH TOWNSHIP	0016-00	81	0.333416%
HOLLAND TOWNSHIP	0017-00	11	0.045279%
HOPEWELL TOWNSHIP	0018-00	31	0.127604%
JEFFERSON TOWNSHIP	0019-00	—	0.000000%
MANCHESTER TOWNSHIP	0020-00	88	0.362229%
MONROE TOWNSHIP	0024-00	64	0.263440%
MOORESTOWN TOWNSHIP	0025-00	44	0.181115%
PEMBERTON TOWNSHIP	0028-00	45	0.185231%
RIVERSIDE TOWNSHIP	0033-00	22	0.090557%
COLTS NECK TOWNSHIP	0037-00	29	0.119371%
AVALON BOROUGH	0038-00	—	0.000000%
CAPE MAY CITY	0040-00	40	0.164650%
CEDAR GROVE TOWNSHIP	0041-00	—	0.000000%
FLORENCE TOWNSHIP	0042-00	36	0.148185%
GLOUCESTER TOWNSHIP	0044-00	—	0.000000%
HIGH BRIDGE BOROUGH	0046-00	9	0.037046%
HUNTERDON COUNTY	0047-00	—	0.000000%
MONTGOMERY TOWNSHIP	0049-00	44	0.181115%
MOUNT EPHRAIM BOROUGH	0050-00	12	0.049395%
UPPER TOWNSHIP	0053-00	—	0.000000%
WEST AMWELL TOWNSHIP	0054-00	8	0.032930%
WESTVILLE BOROUGH	0055-00	15	0.061744%
LYNDHURST TOWNSHIP	0059-00	57	0.234626%
BEDMINSTER TOWNSHIP	0063-00	20	0.082325%
FLEMINGTON BOROUGH	0068-00	23	0.094674%
HAWTHORNE BOROUGH	0071-00	52	0.214045%
NATIONAL PARK BOROUGH	0073-00	2	0.008232%
PENNSAUKEN TOWNSHIP	0075-00	94	0.386927%
SPARTA TOWNSHIP	0078-00	32	0.131720%
TEWKSBURY TOWNSHIP	0079-00	14	0.057627%
WOODSTOWN BOROUGH	0080-00	14	0.057627%
LONGPORT BOROUGH	0082-00	20	0.082325%
PATERSON CITY	0083-00	748	3.078951%
STONE HARBOR BOROUGH	0085-00	14	0.057627%
STONE HARBOR BOROUGH	0085-01	8	0.032930%
LITTLE FERRY BOROUGH	0087-00	1	0.004116%
MIDLAND PARK BOROUGH	0088-00	—	0.000000%
NETCONG BOROUGH	0090-00	14	0.057627%
WEST DEPTFORD TOWNSHIP	0092-00	43	0.176998%
ISLAND HEIGHTS BOROUGH	0093-00	7	0.028814%
LINWOOD CITY	0094-00	24	0.098790%
LUMBERTON TOWNSHIP	0095-00	36	0.148185%
HALEDON BOROUGH	0096-00	28	0.115255%
UPPER DEERFIELD TOWNSHIP	0097-00	—	0.000000%
RARITAN BOROUGH	0098-00	—	0.000000%

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Employer	Employer number	Plan members	Employer proportionate share
MAPLE SHADE TOWNSHIP	0099-00	37	0.152301%
WOODBRIIDGE TOWNSHIP	0103-00	1	0.004116%
MARLBORO TOWNSHIP	0104-00	107	0.440438%
HOLMDEL TOWNSHIP	0105-00	63	0.259323%
BAY HEAD BOROUGH	0107-00	14	0.057627%
NORTH HALEDON BOROUGH	0108-00	25	0.102906%
ALLENTOWN BOROUGH	0118-00	5	0.020581%
MENDHAM TOWNSHIP	0121-00	25	0.102906%
CLINTON TOWNSHIP	0131-00	32	0.131720%
EGG HARBOR TOWNSHIP	0132-00	125	0.514530%
HOWELL TOWNSHIP	0133-00	145	0.596855%
FRANKLIN BOROUGH	0134-00	23	0.094674%
PITMAN BOROUGH	0137-00	—	0.000000%
HADDON HEIGHTS BOROUGH	0143-00	1	0.004116%
CLEMENTON BOROUGH	0166-00	12	0.049395%
STAFFORD TOWNSHIP	0167-00	1	0.004116%
CHERRY HILL TOWNSHIP	0171-00	154	0.633901%
MOUNT OLIVE TOWNSHIP	0172-00	49	0.201696%
FAR HILLS BOROUGH	0174-00	11	0.045279%
WAYNE TOWNSHIP	0176-00	115	0.473368%
EAST RUTHERFORD BOROUGH	0177-00	48	0.197580%
POHATCONG TOWNSHIP	0178-00	20	0.082325%
WINFIELD TOWNSHIP	0182-00	13	0.053511%
PINE BEACH BOROUGH	0183-00	8	0.032930%
PEQUANNOCK TOWNSHIP	0184-00	40	0.164650%
BELVIDERE TOWN	0187-00	9	0.037046%
PROSPECT PARK BOROUGH	0194-00	22	0.090557%
ATLANTIC HIGHLANDS BOROUGH	0200-00	19	0.078209%
VERONA TOWNSHIP	0201-00	—	0.000000%
OGDENSBURG BOROUGH	0204-00	5	0.020581%
SWEDESBORO BOROUGH	0205-00	2	0.008232%
EAST BRUNSWICK TOWNSHIP	0206-00	86	0.353997%
CAMDEN COUNTY	0207-00	887	3.651108%
OCEAN CITY	0208-00	126	0.518647%
WENONAH BOROUGH	0209-00	1	0.004116%
HIGHLAND PARK BOROUGH	0210-00	41	0.168766%
ALPINE BOROUGH	0211-00	21	0.086441%
OAKLYN BOROUGH	0212-00	15	0.061744%
RUTHERFORD BOROUGH	0213-00	47	0.193463%
BERNARDSVILLE BOROUGH	0215-00	29	0.119371%
SADDLE RIVER BOROUGH	0219-00	20	0.082325%
HIGHLANDS BOROUGH	0220-00	—	0.000000%
LAUREL SPRINGS BOROUGH	0221-00	10	0.041162%
SCOTCH PLAINS TOWNSHIP	0245-00	64	0.263440%
LOWER TOWNSHIP	0247-00	53	0.218161%
NORTH BRUNSWICK TOWNSHIP	0248-00	104	0.428089%
SOMERS POINT CITY	0251-00	38	0.156417%
PLEASANTVILLE CITY	0254-00	97	0.399276%

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Employer	Employer number	Plan members	Employer proportionate share
MENDHAM BOROUGH	0255-00	14	0.057627%
CRESSKILL BOROUGH	0256-00	31	0.127604%
KEYPORT BOROUGH	0258-00	37	0.152301%
MOUNT ARLINGTON BOROUGH	0259-00	1	0.004116%
WANAQUE BOROUGH	0260-00	32	0.131720%
FANWOOD BOROUGH	0261-00	—	0.000000%
TUCKERTON BOROUGH	0262-00	13	0.053511%
DELRAN TOWNSHIP	0276-00	35	0.144068%
UPPER FREEHOLD TOWNSHIP	0278-00	—	0.000000%
BRANCBURG TOWNSHIP	0279-00	31	0.127604%
HARDYSTON TOWNSHIP	0280-00	24	0.098790%
EAST WINDSOR TOWNSHIP	0282-00	39	0.160533%
LITTLE FALLS TOWNSHIP	0283-00	42	0.172882%
RUNNEMEDE BOROUGH	0286-00	—	0.000000%
METUCHEN BOROUGH	0287-00	29	0.119371%
CLIFTON CITY	0302-00	316	1.300733%
UNION BEACH BOROUGH	0314-00	27	0.111139%
MOUNT HOLLY TOWNSHIP	0320-00	49	0.201696%
TOTOWA BOROUGH	0323-00	44	0.181115%
BLOOMINGDALE BOROUGH	0328-00	—	0.000000%
WALL TOWNSHIP	0329-00	78	0.321067%
SOUTH RIVER BOROUGH	0331-00	—	0.000000%
CAMDEN CITY	0336-00	196	0.806784%
LAKE COMO BOROUGH	0337-00	7	0.028814%
OCEAN TOWNSHIP	0339-00	102	0.419857%
BORDENTOWN TWP	0342-00	40	0.164650%
WEST LONG BRANCH BOROUGH	0343-00	1	0.004116%
ESSEX COUNTY	0349-00	1,267	5.215280%
BORDENTOWN CITY	0353-00	18	0.074092%
NEWARK CITY	0356-00	1,616	6.651849%
NEWARK CITY	0356-01	1	0.004116%
TRENTON CITY	0359-00	3	0.012349%
JERSEY CITY (POLICE)	0360-01	2	0.008232%
JERSEY CITY (FIRE)	0360-02	2	0.008232%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	3	0.012349%
MARGATE CITY	0361-00	97	0.399276%
ALLENDALE BOROUGH	0362-00	—	0.000000%
ALPHA BOROUGH	0363-00	1	0.004116%
AUDUBON PARK BOROUGH	0365-00	1	0.004116%
BEACHWOOD BOROUGH	0366-00	25	0.102906%
BROOKLAWN BOROUGH	0370-00	11	0.045279%
CHESILHURST BOROUGH	0372-00	9	0.037046%
EAST NEWARK BOROUGH	0376-00	9	0.037046%
ELMER BOROUGH	0377-00	1	0.004116%
EMERSON BOROUGH	0378-00	36	0.148185%
ENGLEWOOD CLIFFS BOROUGH	0379-00	—	0.000000%
FRANKLIN LAKES BOROUGH	0384-00	24	0.098790%
FRENCHTOWN BOROUGH	0385-00	2	0.008232%

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HAMBURG BOROUGH	0388-00	14	0.057627%
HARRINGTON PARK BOROUGH	0390-00	19	0.078209%
HAWORTH BOROUGH	0391-00	21	0.086441%
HIGHTSTOWN BOROUGH	0393-00	22	0.090557%
HOPATCONG BOROUGH	0395-00	46	0.189347%
INTERLAKEN BOROUGH	0396-00	3	0.012349%
JAMESBURG BOROUGH	0398-00	—	0.000000%
KINNELON BOROUGH	0399-00	29	0.119371%
LAKEHURST BOROUGH	0400-00	1	0.004116%
LINDENWOLD BOROUGH	0403-00	54	0.222277%
MAGNOLIA BOROUGH	0405-00	15	0.061744%
MEDFORD LAKES BOROUGH	0406-00	13	0.053511%
MILLTOWN BOROUGH	0408-00	21	0.086441%
MONTVALE BOROUGH	0409-00	39	0.160533%
NEPTUNE CITY BOROUGH	0411-00	20	0.082325%
NEWFIELD BOROUGH	0412-00	1	0.004116%
NORTH CALDWELL TOWNSHIP	0414-00	28	0.115255%
NORTHVALE BOROUGH	0415-00	25	0.102906%
NORWOOD BOROUGH	0416-00	29	0.119371%
PARAMUS BOROUGH	0418-00	1	0.004116%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	—	0.000000%
PEMBERTON BOROUGH	0419-00	—	0.000000%
PENNS GROVE BOROUGH	0420-00	14	0.057627%
PINE VALLEY BOROUGH	0421-00	3	0.012349%
RINGWOOD BOROUGH	0422-00	30	0.123487%
RIVERDALE BOROUGH	0423-00	23	0.094674%
ROSELAND BOROUGH	0428-00	1	0.004116%
SHIP BOTTOM BOROUGH	0430-00	14	0.057627%
SOMERDALE BOROUGH	0432-00	17	0.069976%
SOUTH PLAINFIELD BOROUGH	0433-00	59	0.242858%
STANHOPE BOROUGH	0435-00	13	0.053511%
WALDWICK BOROUGH	0441-00	40	0.164650%
WATCHUNG BOROUGH	0443-00	1	0.004116%
WEST PATERSON BOROUGH	0445-00	31	0.127604%
WEST WILDWOOD BOROUGH	0446-00	7	0.028814%
DEMAREST BOROUGH	0449-00	26	0.107022%
ENGLISHTOWN BOROUGH	0450-00	10	0.041162%
HARVEY CEDARS BOROUGH	0451-00	13	0.053511%
UPPER SADDLE RIVER BOROUGH	0452-00	33	0.135836%
BERNARDS TOWNSHIP	0457-00	53	0.218161%
BOONTON TOWNSHIP	0459-00	18	0.074092%
BRICK TOWNSHIP	0460-00	1	0.004116%
BURLINGTON TOWNSHIP	0462-00	54	0.222277%
CINNAMINSON TOWNSHIP	0464-00	39	0.160533%
CRANBURY TOWNSHIP	0466-00	1	0.004116%
DELANCO TOWNSHIP	0468-00	18	0.074092%
DEPTFORD TOWNSHIP	0470-00	67	0.275788%
TOMS RIVER TOWNSHIP	0471-00	160	0.658599%

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EASTAMPTON TOWNSHIP	0474-00	22	0.090557%
EAST GREENWICH TOWNSHIP	0475-00	20	0.082325%
EAST HANOVER TOWNSHIP	0476-00	1	0.004116%
EDGEWATER PARK TOWNSHIP	0477-00	20	0.082325%
EVESHAM TOWNSHIP	0480-00	161	0.662715%
FRANKLIN TOWNSHIP	0482-00	39	0.160533%
FRANKLIN TOWNSHIP	0483-00	8	0.032930%
GALLOWAY TOWNSHIP	0486-00	82	0.337532%
GREENWICH TOWNSHIP	0491-00	15	0.061744%
HARRISON TOWNSHIP	0494-00	24	0.098790%
HOPEWELL TOWNSHIP	0496-00	1	0.004116%
JACKSON TOWNSHIP	0497-00	147	0.605088%
LAWRENCE TOWNSHIP	0500-00	—	0.000000%
LEBANON TOWNSHIP	0501-00	10	0.041162%
LITTLE EGG HARBOR TOWNSHIP	0503-00	45	0.185231%
LOGAN TOWNSHIP	0504-00	—	0.000000%
LOPATCONG TOWNSHIP	0505-00	19	0.078209%
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	12	0.049395%
OLD BRIDGE TOWNSHIP	0508-00	101	0.415741%
MANSFIELD TOWNSHIP	0512-00	15	0.061744%
MANSFIELD TOWNSHIP	0513-00	17	0.069976%
MANTUA TOWNSHIP	0514-00	—	0.000000%
ABERDEEN TOWNSHIP	0515-00	—	0.000000%
MONTVILLE TOWNSHIP	0521-00	53	0.218161%
MOUNT LAUREL TOWNSHIP	0522-00	104	0.428089%
NORTH HANOVER TOWNSHIP	0525-00	15	0.061744%
OCEAN TOWNSHIP	0526-00	22	0.090557%
PISCATAWAY TOWNSHIP	0531-00	—	0.000000%
PLAINSBORO TOWNSHIP	0532-00	36	0.148185%
PLUMSTED TOWNSHIP	0533-00	13	0.053511%
HAZLET TOWNSHIP	0537-00	49	0.201696%
SOUTH BRUNSWICK TOWNSHIP	0544-00	82	0.337532%
SOUTH HARRISON TOWNSHIP	0545-00	1	0.004116%
BARNEGAT TOWNSHIP	0549-00	67	0.275788%
WARREN TOWNSHIP	0555-00	48	0.197580%
WASHINGTON TOWNSHIP	0557-00	1	0.004116%
WASHINGTON TOWNSHIP	0558-00	38	0.156417%
WATERFORD TOWNSHIP	0559-00	24	0.098790%
WESTAMPTON TOWNSHIP	0560-00	51	0.209928%
WILLINGBORO TOWNSHIP	0563-00	129	0.530995%
WOOLWICH TOWNSHIP	0566-00	29	0.119371%
WASHINGTON TOWNSHIP	0567-00	37	0.152301%
ATLANTIC COUNTY	0835-00	448	1.844077%
BERGEN COUNTY	0836-00	1	0.004116%
BURLINGTON COUNTY	0837-00	266	1.094921%
CAPE MAY COUNTY	0838-00	152	0.625669%
CUMBERLAND COUNTY	0839-00	229	0.942620%
GLOUCESTER COUNTY	0840-00	148	0.609204%

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MIDDLESEX COUNTY	0841-00	411	1.691776%
MONMOUTH COUNTY	0842-00	494	2.033424%
MORRIS COUNTY	0843-00	283	1.164897%
OCEAN COUNTY	0844-00	4	0.016465%
SALEM COUNTY	0845-00	—	0.000000%
SOMERSET COUNTY	0846-00	211	0.868527%
SUSSEX COUNTY	0847-00	—	0.000000%
UNION COUNTY	0848-00	557	2.292747%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	91	0.374578%
ABSECON CITY	0850-00	48	0.197580%
ASBURY PARK CITY	0851-00	144	0.592739%
ATLANTIC CITY	0852-00	601	2.473863%
BAYONNE CITY	0853-00	8	0.032930%
BEVERLY CITY	0854-00	9	0.037046%
BRIDGETON CITY	0855-00	138	0.568041%
BRIGANTINE CITY	0856-00	117	0.481600%
BURLINGTON CITY	0857-00	—	0.000000%
EAST ORANGE CITY	0858-00	455	1.872890%
EGG HARBOR CITY	0859-00	17	0.069976%
ELIZABETH CITY	0860-00	1	0.004116%
ENGLEWOOD CITY	0861-00	171	0.703878%
GARFIELD CITY	0862-00	1	0.004116%
GLOUCESTER CITY	0863-00	55	0.226393%
HACKENSACK CITY	0864-00	—	0.000000%
LONG BRANCH CITY	0867-00	173	0.712110%
MILLVILLE CITY	0868-00	102	0.419857%
NEW BRUNSWICK CITY	0869-00	246	1.012596%
NORTHFIELD CITY	0870-00	—	0.000000%
NORTH WILDWOOD CITY	0871-00	60	0.246975%
ORANGE CITY	0872-00	1	0.004116%
PASSAIC CITY	0873-00	1	0.004116%
PERTH AMBOY CITY	0874-00	1	0.004116%
PLAINFIELD CITY	0875-00	8	0.032930%
RAHWAY CITY	0876-00	121	0.498065%
SALEM CITY	0877-00	—	0.000000%
SUMMIT CITY	0878-00	138	0.568041%
UNION CITY	0879-00	168	0.691529%
VENTNOR CITY	0880-00	131	0.539228%
VINELAND CITY	0881-00	272	1.119618%
WILDWOOD CITY	0882-00	88	0.362229%
WOODBURY CITY	0883-00	30	0.123487%
RIDGEFIELD PARK VILLAGE	0884-00	31	0.127604%
SOUTH ORANGE VILLAGE	0886-00	128	0.526879%
BLOOMFIELD TOWNSHIP	0887-00	194	0.798551%
BOONTON TOWN	0888-00	—	0.000000%
DOVER TOWN	0889-00	51	0.209928%
HACKETTSTOWN TOWN	0890-00	30	0.123487%
IRVINGTON TOWN	0892-00	271	1.115502%

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KEARNY TOWN	0893-00	—	0.000000%
MONTCLAIR TOWNSHIP	0894-00	81	0.333416%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	232	0.954968%
MORRISTOWN TOWN	0895-00	90	0.370462%
NUTLEY TOWN	0896-00	—	0.000000%
PHILLIPSBURG TOWN	0897-00	52	0.214045%
SECAUCUS TOWN	0898-00	72	0.296369%
WESTFIELD TOWN	0899-00	127	0.522763%
WEST NEW YORK TOWN	0900-00	114	0.469252%
WEST ORANGE TOWNSHIP	0901-00	—	0.000000%
BELLEVILLE TOWNSHIP	0902-00	166	0.683296%
BELMAR BOROUGH	0905-00	23	0.094674%
BOGOTA BOROUGH	0907-00	29	0.119371%
BRADLEY BEACH BOROUGH	0908-00	—	0.000000%
BRIELLE BOROUGH	0909-00	25	0.102906%
CALDWELL BOROUGH	0911-00	—	0.000000%
CHATHAM BOROUGH	0913-00	34	0.139952%
CLIFFSIDE PARK BOROUGH	0914-00	1	0.004116%
COLLINGSWOOD BOROUGH	0915-00	1	0.004116%
DUMONT BOROUGH	0917-00	44	0.181115%
EATONTOWN BOROUGH	0919-00	37	0.152301%
EDGEWATER BOROUGH	0920-00	30	0.123487%
FAIR LAWN BOROUGH	0922-00	67	0.275788%
FAIRVIEW BOROUGH	0923-00	1	0.004116%
FLORHAM PARK BOROUGH	0924-00	—	0.000000%
FORT LEE BOROUGH	0925-00	1	0.004116%
FREEHOLD BOROUGH	0926-00	—	0.000000%
GARWOOD BOROUGH	0927-00	—	0.000000%
GLEN RIDGE BOROUGH	0929-00	44	0.181115%
HASBROUCK HEIGHTS BOROUGH	0931-00	30	0.123487%
HO HO KUS BOROUGH	0932-00	26	0.107022%
KENILWORTH BOROUGH	0934-00	—	0.000000%
LODI BOROUGH	0937-00	56	0.230510%
MADISON BOROUGH	0938-00	61	0.251091%
MANASQUAN BOROUGH	0939-00	29	0.119371%
MANTOLOKING BOROUGH	0940-00	16	0.065860%
MANVILLE BOROUGH	0941-00	36	0.148185%
MERCHANTVILLE BOROUGH	0942-00	16	0.065860%
MOUNTAIN LAKES BOROUGH	0946-00	25	0.102906%
MOUNTAINSIDE BOROUGH	0947-00	37	0.152301%
NEW MILFORD BOROUGH	0948-00	42	0.172882%
NEW PROVIDENCE BOROUGH	0949-00	43	0.176998%
NORTH ARLINGTON BOROUGH	0950-00	—	0.000000%
NORTH PLAINFIELD BOROUGH	0951-00	113	0.465135%
OCEAN GATE BOROUGH	0952-00	11	0.045279%
PARK RIDGE BOROUGH	0955-00	21	0.086441%
POINT PLEASANT BOROUGH	0956-00	41	0.168766%
POINT PLEASANT BEACH BOROUGH	0957-00	25	0.102906%

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RAMSEY BOROUGH	0960-00	40	0.164650%
RED BANK BOROUGH	0961-00	—	0.000000%
RIVER EDGE BOROUGH	0963-00	39	0.160533%
ROCKAWAY BOROUGH	0964-00	23	0.094674%
ROSELLE BOROUGH	0965-00	—	0.000000%
ROSELLE PARK BOROUGH	0966-00	39	0.160533%
SAYREVILLE BOROUGH	0968-00	—	0.000000%
SEA GIRT BOROUGH	0969-00	18	0.074092%
SEASIDE HEIGHTS BOROUGH	0970-00	—	0.000000%
SEASIDE PARK BOROUGH	0971-00	23	0.094674%
SOMERVILLE BOROUGH	0972-00	62	0.255207%
SPRING LAKE BOROUGH	0973-00	23	0.094674%
SPRING LAKE HEIGHTS BOROUGH	0974-00	23	0.094674%
TENAFLY BOROUGH	0975-00	37	0.152301%
WASHINGTON BOROUGH	0976-00	3	0.012349%
WEST CALDWELL BOROUGH	0977-00	25	0.102906%
WESTWOOD BOROUGH	0978-00	45	0.185231%
WHARTON BOROUGH	0979-00	33	0.135836%
WILDWOOD CREST BOROUGH	0980-00	20	0.082325%
WOOD-RIDGE BOROUGH	0982-00	21	0.086441%
BERKELEY HEIGHTS TOWNSHIP	0985-00	—	0.000000%
CRANFORD TOWNSHIP	0988-00	83	0.341648%
DENVILLE TOWNSHIP	0989-00	65	0.267556%
EWING TOWNSHIP	0990-00	—	0.000000%
HADDON TOWNSHIP	0991-00	27	0.111139%
HAMILTON TOWNSHIP	0992-00	—	0.000000%
HARDING TOWNSHIP	0993-00	14	0.057627%
HILLSIDE TOWNSHIP	0994-00	1	0.004116%
INDEPENDENCE TOWNSHIP	0995-00	16	0.065860%
LAKEWOOD TOWNSHIP	0996-00	148	0.609204%
LAWRENCE TOWNSHIP	0997-00	81	0.333416%
LIVINGSTON TOWNSHIP	0998-00	108	0.444554%
MAPLEWOOD TOWNSHIP	1000-00	180	0.740924%
MILLBURN TOWNSHIP	1001-00	—	0.000000%
MORRIS TOWNSHIP	1002-00	116	0.477484%
NEPTUNE TOWNSHIP	1003-00	—	0.000000%
NORTH BERGEN TWP	1004-00	116	0.477484%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	101	0.415741%
LONG HILL TOWNSHIP	1006-00	37	0.152301%
EDISON TOWNSHIP	1008-00	283	1.164897%
ROCKAWAY TOWNSHIP	1010-00	—	0.000000%
SOUTH HACKENSACK TOWNSHIP	1011-00	24	0.098790%
SPRINGFIELD TOWNSHIP	1012-00	64	0.263440%
TEANECK TOWNSHIP	1013-00	323	1.329546%
UNION TOWNSHIP	1014-00	238	0.979666%
WASHINGTON TOWNSHIP	1015-00	41	0.168766%
WEEHAWKEN TOWNSHIP	1016-00	54	0.222277%
ESSEX COUNTY PARK COMMISSION	1246-00	—	0.000000%

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HAMILTON TOWNSHIP FIRE COMM DI	1303-00	16	0.065860%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	20	0.082325%
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	6	0.024697%
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	—	0.000000%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	11	0.045279%
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	—	0.000000%
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	—	0.000000%
CHERRY HILL TWP FIRE DIST 13	1702-00	92	0.378694%
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	7	0.028814%
NJ TRANSIT CORPORATION	1733-00	321	1.321314%
HANOVER TWP FIRE DIST 2	1734-00	5	0.020581%
JACKSON TWP BD OF FIRE DIST 2	1756-00	8	0.032930%
HANOVER TWP FIRE COMM #3	1757-00	6	0.024697%
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	63	0.259323%
CINNAMINSON TWP FIRE DIST #1	1779-00	18	0.074092%
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	14	0.057627%
MONROE TWP FIRE DISTRICT 2	1804-00	22	0.090557%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	12	0.049395%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	4	0.016465%
WOODBIDGE TWP FIRE DIST # 11	1836-00	—	0.000000%
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	24	0.098790%
MONROE TWP FIRE DISTRICT #3	1838-00	30	0.123487%
HOPEWELL TWP FIRE DIST 1	1872-00	—	0.000000%
WOODBIDGE TWP FIRE DIST (FORD	8023-00	—	0.000000%
WALL TWONSHIP FIRE DIST 3	8078-00	—	0.000000%
HARRISON TWP FIRE DIST 1	8090-00	—	0.000000%
MONTVILLE TWP FIRE DISTRICT 3	8096-00	—	0.000000%
PRINCETON	8140-00	67	0.275788%
PENSIONERS GROUP	9975-00	4	0.016465%
Total		<u>24,294</u>	<u>100.000000%</u>

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

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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2020

<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	\$ 2,922,952	\$ (145,496)
HAMILTON TOWNSHIP	0013-00	17,762,481	(884,221)
HANOVER TOWNSHIP	0015-00	7,419,774	(369,358)
HILLSBOROUGH TOWNSHIP	0016-00	18,212,193	(906,607)
HOLLAND TOWNSHIP	0017-00	2,473,276	(123,120)
HOPEWELL TOWNSHIP	0018-00	6,970,117	(346,974)
JEFFERSON TOWNSHIP	0019-00	—	—
MANCHESTER TOWNSHIP	0020-00	19,786,046	(984,954)
MONROE TOWNSHIP	0024-00	14,389,891	(716,332)
MOORESTOWN TOWNSHIP	0025-00	9,893,050	(492,478)
PEMBERTON TOWNSHIP	0028-00	10,117,879	(503,670)
RIVERSIDE TOWNSHIP	0033-00	4,946,498	(246,238)
COLTS NECK TOWNSHIP	0037-00	6,520,406	(324,587)
AVALON BOROUGH	0038-00	—	—
CAPE MAY CITY	0040-00	8,993,682	(447,708)
CEDAR GROVE TOWNSHIP	0041-00	—	—
FLORENCE TOWNSHIP	0042-00	8,094,314	(402,937)
GLOUCESTER TOWNSHIP	0044-00	—	—
HIGH BRIDGE BOROUGH	0046-00	2,023,565	(100,734)
HUNTERDON COUNTY	0047-00	—	—
MONTGOMERY TOWNSHIP	0049-00	9,893,050	(492,478)
MOUNT EPHRAIM BOROUGH	0050-00	2,698,105	(134,312)
UPPER TOWNSHIP	0053-00	—	—
WEST AMWELL TOWNSHIP	0054-00	1,798,736	(89,542)
WESTVILLE BOROUGH	0055-00	3,372,644	(167,891)
LYNDHURST TOWNSHIP	0059-00	12,815,983	(637,983)
BEDMINSTER TOWNSHIP	0063-00	4,496,841	(223,854)
FLEMINGTON BOROUGH	0068-00	5,171,381	(257,433)
HAWTHORNE BOROUGH	0071-00	11,691,787	(582,020)
NATIONAL PARK BOROUGH	0073-00	449,657	(22,384)
PENNSAUKEN TOWNSHIP	0075-00	21,135,126	(1,052,112)
SPARTA TOWNSHIP	0078-00	7,194,946	(358,166)
TEWKSBURY TOWNSHIP	0079-00	3,147,761	(156,696)
WOODSTOWN BOROUGH	0080-00	3,147,761	(156,696)
LONGPORT BOROUGH	0082-00	4,496,841	(223,854)
PATERSON CITY	0083-00	168,181,637	(8,372,123)
STONE HARBOR BOROUGH	0085-00	3,147,761	(156,696)

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STONE HARBOR BOROUGH	0085-01	\$ 1,798,736	\$ (89,542)
LITTLE FERRY BOROUGH	0087-00	224,828	(11,192)
MIDLAND PARK BOROUGH	0088-00	—	—
NETCONG BOROUGH	0090-00	3,147,761	(156,696)
WEST DEPTFORD TOWNSHIP	0092-00	9,668,167	(481,284)
ISLAND HEIGHTS BOROUGH	0093-00	1,573,908	(78,350)
LINWOOD CITY	0094-00	5,396,209	(268,625)
LUMBERTON TOWNSHIP	0095-00	8,094,314	(402,937)
HALEDON BOROUGH	0096-00	6,295,577	(313,395)
UPPER DEERFIELD TOWNSHIP	0097-00	—	—
RARITAN BOROUGH	0098-00	—	—
MAPLE SHADE TOWNSHIP	0099-00	8,319,142	(414,129)
WOODBIDGE TOWNSHIP	0103-00	224,828	(11,192)
MARLBORO TOWNSHIP	0104-00	24,058,059	(1,197,616)
HOLMDEL TOWNSHIP	0105-00	14,165,008	(705,138)
BAY HEAD BOROUGH	0107-00	3,147,761	(156,696)
NORTH HALEDON BOROUGH	0108-00	5,621,038	(279,817)
ALLENTOWN BOROUGH	0118-00	1,124,197	(55,963)
MENDHAM TOWNSHIP	0121-00	5,621,038	(279,817)
CLINTON TOWNSHIP	0131-00	7,194,946	(358,166)
EGG HARBOR TOWNSHIP	0132-00	28,105,188	(1,399,083)
HOWELL TOWNSHIP	0133-00	32,602,029	(1,622,937)
FRANKLIN BOROUGH	0134-00	5,171,381	(257,433)
PITMAN BOROUGH	0137-00	—	—
HADDON HEIGHTS BOROUGH	0143-00	224,828	(11,192)
CLEMENTON BOROUGH	0166-00	2,698,105	(134,312)
STAFFORD TOWNSHIP	0167-00	224,828	(11,192)
CHERRY HILL TOWNSHIP	0171-00	34,625,594	(1,723,670)
MOUNT OLIVE TOWNSHIP	0172-00	11,017,247	(548,441)
FAR HILLS BOROUGH	0174-00	2,473,276	(123,120)
WAYNE TOWNSHIP	0176-00	25,856,795	(1,287,158)
EAST RUTHERFORD BOROUGH	0177-00	10,792,419	(537,249)
POHATCONG TOWNSHIP	0178-00	4,496,841	(223,854)
WINFIELD TOWNSHIP	0182-00	2,922,933	(145,504)
PINE BEACH BOROUGH	0183-00	1,798,736	(89,542)
PEQUANNOCK TOWNSHIP	0184-00	8,993,682	(447,708)
BELVIDERE TOWN	0187-00	2,023,565	(100,734)

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PROSPECT PARK BOROUGH	0194-00	\$ 4,946,498	\$ (246,238)
ATLANTIC HIGHLANDS BOROUGH	0200-00	4,272,013	(212,662)
VERONA TOWNSHIP	0201-00	—	—
OGDENSBURG BOROUGH	0204-00	1,124,197	(55,963)
SWEDESBO RO BOROUGH	0205-00	449,657	(22,384)
EAST BRUNSWICK TOWNSHIP	0206-00	19,336,389	(962,570)
CAMDEN COUNTY	0207-00	199,434,587	(9,927,902)
OCEAN CITY	0208-00	28,330,071	(1,410,278)
WENONAH BOROUGH	0209-00	224,828	(11,192)
HIGHLAND PARK BOROUGH	0210-00	9,218,511	(458,900)
ALPINE BOROUGH	0211-00	4,721,669	(235,046)
OAKLYN BOROUGH	0212-00	3,372,644	(167,891)
RUTHERFORD BOROUGH	0213-00	10,567,536	(526,054)
BERNARDSVILLE BOROUGH	0215-00	6,520,406	(324,587)
SADDLE RIVER BOROUGH	0219-00	4,496,841	(223,854)
HIGHLANDS BOROUGH	0220-00	—	—
LAUREL SPRINGS BOROUGH	0221-00	2,248,393	(111,926)
SCOTCH PLAINS TOWNSHIP	0245-00	14,389,891	(716,332)
LOWER TOWNSHIP	0247-00	11,916,615	(593,212)
NORTH BRUNSWICK TOWNSHIP	0248-00	23,383,519	(1,164,037)
SOMERS POINT CITY	0251-00	8,543,971	(425,321)
PLEASANTVILLE CITY	0254-00	21,809,665	(1,085,690)
MENDHAM BOROUGH	0255-00	3,147,761	(156,696)
CRESSKILL BOROUGH	0256-00	6,970,117	(346,974)
KEYPORT BOROUGH	0258-00	8,319,142	(414,129)
MOUNT ARLINGTON BOROUGH	0259-00	224,828	(11,192)
WANAQUE BOROUGH	0260-00	7,194,946	(358,166)
FANWOOD BOROUGH	0261-00	—	—
TUCKERTON BOROUGH	0262-00	2,922,933	(145,504)
DELTRAN TOWNSHIP	0276-00	7,869,431	(391,742)
UPPER FREEHOLD TOWNSHIP	0278-00	—	—
BRANCBURG TOWNSHIP	0279-00	6,970,117	(346,974)
HARDYSTON TOWNSHIP	0280-00	5,396,209	(268,625)
EAST WINDSOR TOWNSHIP	0282-00	8,768,799	(436,513)
LITTLE FALLS TOWNSHIP	0283-00	9,443,339	(470,092)
RUNNEMEDE BOROUGH	0286-00	—	—
METUCHEN BOROUGH	0287-00	6,520,406	(324,587)

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CLIFTON CITY	0302-00	\$ 71,049,979	\$ (3,536,885)
UNION BEACH BOROUGH	0314-00	6,070,749	(302,203)
MOUNT HOLLY TOWNSHIP	0320-00	11,017,247	(548,441)
TOTOWA BOROUGH	0323-00	9,893,050	(492,478)
BLOOMINGDALE BOROUGH	0328-00	—	—
WALL TOWNSHIP	0329-00	17,537,653	(873,029)
SOUTH RIVER BOROUGH	0331-00	—	—
CAMDEN CITY	0336-00	44,068,988	(2,193,765)
LAKE COMO BOROUGH	0337-00	1,573,908	(78,350)
OCEAN TOWNSHIP	0339-00	22,933,862	(1,141,653)
BORDENTOWN TWP	0342-00	8,993,682	(447,708)
WEST LONG BRANCH BOROUGH	0343-00	224,828	(11,192)
ESSEX COUNTY	0349-00	284,874,403	(14,181,117)
BORDENTOWN CITY	0353-00	4,047,130	(201,467)
NEWARK CITY	0356-00	363,344,156	(18,087,361)
NEWARK CITY	0356-01	224,828	(11,192)
TRENTON CITY	0359-00	674,540	(33,579)
JERSEY CITY (POLICE)	0360-01	449,657	(22,384)
JERSEY CITY (FIRE)	0360-02	449,657	(22,384)
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	674,540	(33,579)
MARGATE CITY	0361-00	21,809,665	(1,085,690)
ALLENDALE BOROUGH	0362-00	—	—
ALPHA BOROUGH	0363-00	224,828	(11,192)
AUDUBON PARK BOROUGH	0365-00	224,828	(11,192)
BEACHWOOD BOROUGH	0366-00	5,621,038	(279,817)
BROOKLAWN BOROUGH	0370-00	2,473,276	(123,120)
CHESILHURST BOROUGH	0372-00	2,023,565	(100,734)
EAST NEWARK BOROUGH	0376-00	2,023,565	(100,734)
ELMER BOROUGH	0377-00	224,828	(11,192)
EMERSON BOROUGH	0378-00	8,094,314	(402,937)
ENGLEWOOD CLIFFS BOROUGH	0379-00	—	—
FRANKLIN LAKES BOROUGH	0384-00	5,396,209	(268,625)
FRENCHTOWN BOROUGH	0385-00	449,657	(22,384)
HAMBURG BOROUGH	0388-00	3,147,761	(156,696)
HARRINGTON PARK BOROUGH	0390-00	4,272,013	(212,662)
HAWORTH BOROUGH	0391-00	4,721,669	(235,046)
HIGHTSTOWN BOROUGH	0393-00	4,946,498	(246,238)

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HOPATCONG BOROUGH	0395-00	\$ 10,342,707	\$ (514,862)
INTERLAKEN BOROUGH	0396-00	674,540	(33,579)
JAMESBURG BOROUGH	0398-00	—	—
KINNELON BOROUGH	0399-00	6,520,406	(324,587)
LAKEHURST BOROUGH	0400-00	224,828	(11,192)
LINDENWOLD BOROUGH	0403-00	12,141,444	(604,404)
MAGNOLIA BOROUGH	0405-00	3,372,644	(167,891)
MEDFORD LAKES BOROUGH	0406-00	2,922,933	(145,504)
MILLTOWN BOROUGH	0408-00	4,721,669	(235,046)
MONTVALE BOROUGH	0409-00	8,768,799	(436,513)
NEPTUNE CITY BOROUGH	0411-00	4,496,841	(223,854)
NEWFIELD BOROUGH	0412-00	224,828	(11,192)
NORTH CALDWELL TOWNSHIP	0414-00	6,295,577	(313,395)
NORTHVALE BOROUGH	0415-00	5,621,038	(279,817)
NORWOOD BOROUGH	0416-00	6,520,406	(324,587)
PARAMUS BOROUGH	0418-00	224,828	(11,192)
PARAMUS BOROUGH POLICE DEPARTM	0418-01	—	—
PEMBERTON BOROUGH	0419-00	—	—
PENNS GROVE BOROUGH	0420-00	3,147,761	(156,696)
PINE VALLEY BOROUGH	0421-00	674,540	(33,579)
RINGWOOD BOROUGH	0422-00	6,745,234	(335,779)
RIVERDALE BOROUGH	0423-00	5,171,381	(257,433)
ROSELAND BOROUGH	0428-00	224,828	(11,192)
SHIP BOTTOM BOROUGH	0430-00	3,147,761	(156,696)
SOMERDALE BOROUGH	0432-00	3,822,301	(190,275)
SOUTH PLAINFIELD BOROUGH	0433-00	13,265,640	(660,367)
STANHOPE BOROUGH	0435-00	2,922,933	(145,504)
WALDWICK BOROUGH	0441-00	8,993,682	(447,708)
WATCHUNG BOROUGH	0443-00	224,828	(11,192)
WEST PATERSON BOROUGH	0445-00	6,970,117	(346,974)
WEST WILDWOOD BOROUGH	0446-00	1,573,908	(78,350)
DEMAREST BOROUGH	0449-00	5,845,866	(291,009)
ENGLISHTOWN BOROUGH	0450-00	2,248,393	(111,926)
HARVEY CEDARS BOROUGH	0451-00	2,922,933	(145,504)
UPPER SADDLE RIVER BOROUGH	0452-00	7,419,774	(369,358)
BERNARDS TOWNSHIP	0457-00	11,916,615	(593,212)
BOONTON TOWNSHIP	0459-00	4,047,130	(201,467)

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BRICK TOWNSHIP	0460-00	\$ 224,828	\$ (11,192)
BURLINGTON TOWNSHIP	0462-00	12,141,444	(604,404)
CINNAMINSON TOWNSHIP	0464-00	8,768,799	(436,513)
CRANBURY TOWNSHIP	0466-00	224,828	(11,192)
DELANCO TOWNSHIP	0468-00	4,047,130	(201,467)
DEPTFORD TOWNSHIP	0470-00	15,064,377	(749,908)
TOMS RIVER TOWNSHIP	0471-00	35,974,674	(1,790,828)
EASTAMPTON TOWNSHIP	0474-00	4,946,498	(246,238)
EAST GREENWICH TOWNSHIP	0475-00	4,496,841	(223,854)
EAST HANOVER TOWNSHIP	0476-00	224,828	(11,192)
EDGEWATER PARK TOWNSHIP	0477-00	4,496,841	(223,854)
EVESHAM TOWNSHIP	0480-00	36,199,502	(1,802,020)
FRANKLIN TOWNSHIP	0482-00	8,768,799	(436,513)
FRANKLIN TOWNSHIP	0483-00	1,798,736	(89,542)
GALLOWAY TOWNSHIP	0486-00	18,437,021	(917,799)
GREENWICH TOWNSHIP	0491-00	3,372,644	(167,891)
HARRISON TOWNSHIP	0494-00	5,396,209	(268,625)
HOPEWELL TOWNSHIP	0496-00	224,828	(11,192)
JACKSON TOWNSHIP	0497-00	33,051,741	(1,645,324)
LAWRENCE TOWNSHIP	0500-00	—	—
LEBANON TOWNSHIP	0501-00	2,248,393	(111,926)
LITTLE EGG HARBOR TOWNSHIP	0503-00	10,117,879	(503,670)
LOGAN TOWNSHIP	0504-00	—	—
LOPATCONG TOWNSHIP	0505-00	4,272,013	(212,662)
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	2,698,105	(134,312)
OLD BRIDGE TOWNSHIP	0508-00	22,709,034	(1,130,461)
MANSFIELD TOWNSHIP	0512-00	3,372,644	(167,891)
MANSFIELD TOWNSHIP	0513-00	3,822,301	(190,275)
MANTUA TOWNSHIP	0514-00	—	—
ABERDEEN TOWNSHIP	0515-00	—	—
MONTVILLE TOWNSHIP	0521-00	11,916,615	(593,212)
MOUNT LAUREL TOWNSHIP	0522-00	23,383,519	(1,164,037)
NORTH HANOVER TOWNSHIP	0525-00	3,372,644	(167,891)
OCEAN TOWNSHIP	0526-00	4,946,498	(246,238)
PISCATAWAY TOWNSHIP	0531-00	—	—
PLAINSBORO TOWNSHIP	0532-00	8,094,314	(402,937)
PLUMSTED TOWNSHIP	0533-00	2,922,933	(145,504)

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HAZLET TOWNSHIP	0537-00	\$ 11,017,247	\$ (548,441)
SOUTH BRUNSWICK TOWNSHIP	0544-00	18,437,021	(917,799)
SOUTH HARRISON TOWNSHIP	0545-00	224,828	(11,192)
BARNEGAT TOWNSHIP	0549-00	15,064,377	(749,908)
WARREN TOWNSHIP	0555-00	10,792,419	(537,249)
WASHINGTON TOWNSHIP	0557-00	224,828	(11,192)
WASHINGTON TOWNSHIP	0558-00	8,543,971	(425,321)
WATERFORD TOWNSHIP	0559-00	5,396,209	(268,625)
WESTAMPTON TOWNSHIP	0560-00	11,466,904	(570,825)
WILLINGBORO TOWNSHIP	0563-00	29,004,557	(1,443,854)
WOOLWICH TOWNSHIP	0566-00	6,520,406	(324,587)
WASHINGTON TOWNSHIP	0567-00	8,319,142	(414,129)
ATLANTIC COUNTY	0835-00	100,729,076	(5,014,318)
BERGEN COUNTY	0836-00	224,828	(11,192)
BURLINGTON COUNTY	0837-00	59,807,904	(2,977,252)
CAPE MAY COUNTY	0838-00	34,175,937	(1,701,286)
CUMBERLAND COUNTY	0839-00	51,488,762	(2,563,123)
GLOUCESTER COUNTY	0840-00	33,276,569	(1,656,516)
MIDDLESEX COUNTY	0841-00	92,409,933	(4,600,189)
MONMOUTH COUNTY	0842-00	111,071,783	(5,529,180)
MORRIS COUNTY	0843-00	63,630,205	(3,167,527)
OCEAN COUNTY	0844-00	899,368	(44,771)
SALEM COUNTY	0845-00	—	—
SOMERSET COUNTY	0846-00	47,441,578	(2,361,653)
SUSSEX COUNTY	0847-00	—	—
UNION COUNTY	0848-00	125,236,791	(6,234,318)
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	20,460,586	(1,018,533)
ABSECON CITY	0850-00	10,792,419	(537,249)
ASBURY PARK CITY	0851-00	32,377,201	(1,611,745)
ATLANTIC CITY	0852-00	135,129,896	(6,726,799)
BAYONNE CITY	0853-00	1,798,736	(89,542)
BEVERLY CITY	0854-00	2,023,565	(100,734)
BRIDGETON CITY	0855-00	31,028,121	(1,544,587)
BRIGANTINE CITY	0856-00	26,306,452	(1,309,542)
BURLINGTON CITY	0857-00	—	—
EAST ORANGE CITY	0858-00	102,302,929	(5,092,665)
EGG HARBOR CITY	0859-00	3,822,301	(190,275)

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ELIZABETH CITY	0860-00	\$ 224,828	\$ (11,192)
ENGLEWOOD CITY	0861-00	38,447,950	(1,913,948)
GARFIELD CITY	0862-00	224,828	(11,192)
GLOUCESTER CITY	0863-00	12,366,272	(615,596)
HACKENSACK CITY	0864-00	—	—
LONG BRANCH CITY	0867-00	38,897,607	(1,936,332)
MILLVILLE CITY	0868-00	22,933,862	(1,141,653)
NEW BRUNSWICK CITY	0869-00	55,311,063	(2,753,398)
NORTHFIELD CITY	0870-00	—	—
NORTH WILDWOOD CITY	0871-00	13,490,523	(671,562)
ORANGE CITY	0872-00	224,828	(11,192)
PASSAIC CITY	0873-00	224,828	(11,192)
PERTH AMBOY CITY	0874-00	224,828	(11,192)
PLAINFIELD CITY	0875-00	1,798,736	(89,542)
RAHWAY CITY	0876-00	27,205,820	(1,354,312)
SALEM CITY	0877-00	—	—
SUMMIT CITY	0878-00	31,028,121	(1,544,587)
UNION CITY	0879-00	37,773,410	(1,880,369)
VENTNOR CITY	0880-00	29,454,268	(1,466,241)
VINELAND CITY	0881-00	61,156,929	(3,044,407)
WILDWOOD CITY	0882-00	19,786,046	(984,954)
WOODBURY CITY	0883-00	6,745,234	(335,779)
RIDGEFIELD PARK VILLAGE	0884-00	6,970,117	(346,974)
SOUTH ORANGE VILLAGE	0886-00	28,779,728	(1,432,662)
BLOOMFIELD TOWNSHIP	0887-00	43,619,276	(2,171,378)
BOONTON TOWN	0888-00	—	—
DOVER TOWN	0889-00	11,466,904	(570,825)
HACKETTSTOWN TOWN	0890-00	6,745,234	(335,779)
IRVINGTON TOWN	0892-00	60,932,101	(3,033,215)
KEARNY TOWN	0893-00	—	—
MONTCLAIR TOWNSHIP	0894-00	18,212,193	(906,607)
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	52,163,247	(2,596,699)
MORRISTOWN TOWN	0895-00	20,235,757	(1,007,341)
NUTLEY TOWN	0896-00	—	—
PHILLIPSBURG TOWN	0897-00	11,691,787	(582,020)
SECAUCUS TOWN	0898-00	16,188,573	(805,871)
WESTFIELD TOWN	0899-00	28,554,900	(1,421,470)

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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>
WEST NEW YORK TOWN	0900-00	\$ 25,631,967	\$ (1,275,966)
WEST ORANGE TOWNSHIP	0901-00	—	—
BELLEVILLE TOWNSHIP	0902-00	37,323,699	(1,857,983)
BELMAR BOROUGH	0905-00	5,171,381	(257,433)
BOGOTA BOROUGH	0907-00	6,520,406	(324,587)
BRADLEY BEACH BOROUGH	0908-00	—	—
BRIELLE BOROUGH	0909-00	5,621,038	(279,817)
CALDWELL BOROUGH	0911-00	—	—
CHATHAM BOROUGH	0913-00	7,644,602	(380,550)
CLIFFSIDE PARK BOROUGH	0914-00	224,828	(11,192)
COLLINGSWOOD BOROUGH	0915-00	224,828	(11,192)
DUMONT BOROUGH	0917-00	9,893,050	(492,478)
EATONTOWN BOROUGH	0919-00	8,319,142	(414,129)
EDGEWATER BOROUGH	0920-00	6,745,234	(335,779)
FAIR LAWN BOROUGH	0922-00	15,064,377	(749,908)
FAIRVIEW BOROUGH	0923-00	224,828	(11,192)
FLORHAM PARK BOROUGH	0924-00	—	—
FORT LEE BOROUGH	0925-00	224,828	(11,192)
FREEHOLD BOROUGH	0926-00	—	—
GARWOOD BOROUGH	0927-00	—	—
GLEN RIDGE BOROUGH	0929-00	9,893,050	(492,478)
HASBROUCK HEIGHTS BOROUGH	0931-00	6,745,234	(335,779)
HO HO KUS BOROUGH	0932-00	5,845,866	(291,009)
KENILWORTH BOROUGH	0934-00	—	—
LODI BOROUGH	0937-00	12,591,155	(626,791)
MADISON BOROUGH	0938-00	13,715,352	(682,754)
MANASQUAN BOROUGH	0939-00	6,520,406	(324,587)
MANTOLOKING BOROUGH	0940-00	3,597,473	(179,083)
MANVILLE BOROUGH	0941-00	8,094,314	(402,937)
MERCHANTVILLE BOROUGH	0942-00	3,597,473	(179,083)
MOUNTAIN LAKES BOROUGH	0946-00	5,621,038	(279,817)
MOUNTAINSIDE BOROUGH	0947-00	8,319,142	(414,129)
NEW MILFORD BOROUGH	0948-00	9,443,339	(470,092)
NEW PROVIDENCE BOROUGH	0949-00	9,668,167	(481,284)
NORTH ARLINGTON BOROUGH	0950-00	—	—
NORTH PLAINFIELD BOROUGH	0951-00	25,407,084	(1,264,771)
OCEAN GATE BOROUGH	0952-00	2,473,276	(123,120)

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2020

<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>
PARK RIDGE BOROUGH	0955-00	\$ 4,721,669	\$ (235,046)
POINT PLEASANT BOROUGH	0956-00	9,218,511	(458,900)
POINT PLEASANT BEACH BOROUGH	0957-00	5,621,038	(279,817)
RAMSEY BOROUGH	0960-00	8,993,682	(447,708)
RED BANK BOROUGH	0961-00	—	—
RIVER EDGE BOROUGH	0963-00	8,768,799	(436,513)
ROCKAWAY BOROUGH	0964-00	5,171,381	(257,433)
ROSELLE BOROUGH	0965-00	—	—
ROSELLE PARK BOROUGH	0966-00	8,768,799	(436,513)
SAYREVILLE BOROUGH	0968-00	—	—
SEA GIRT BOROUGH	0969-00	4,047,130	(201,467)
SEASIDE HEIGHTS BOROUGH	0970-00	—	—
SEASIDE PARK BOROUGH	0971-00	5,171,381	(257,433)
SOMERVILLE BOROUGH	0972-00	13,940,180	(693,946)
SPRING LAKE BOROUGH	0973-00	5,171,381	(257,433)
SPRING LAKE HEIGHTS BOROUGH	0974-00	5,171,381	(257,433)
TENAFLY BOROUGH	0975-00	8,319,142	(414,129)
WASHINGTON BOROUGH	0976-00	674,540	(33,579)
WEST CALDWELL BOROUGH	0977-00	5,621,038	(279,817)
WESTWOOD BOROUGH	0978-00	10,117,879	(503,670)
WHARTON BOROUGH	0979-00	7,419,774	(369,358)
WILDWOOD CREST BOROUGH	0980-00	4,496,841	(223,854)
WOOD-RIDGE BOROUGH	0982-00	4,721,669	(235,046)
BERKELEY HEIGHTS TOWNSHIP	0985-00	—	—
CRANFORD TOWNSHIP	0988-00	18,661,849	(928,991)
DENVILLE TOWNSHIP	0989-00	14,614,720	(727,524)
EWING TOWNSHIP	0990-00	—	—
HADDON TOWNSHIP	0991-00	6,070,749	(302,203)
HAMILTON TOWNSHIP	0992-00	—	—
HARDING TOWNSHIP	0993-00	3,147,761	(156,696)
HILLSIDE TOWNSHIP	0994-00	224,828	(11,192)
INDEPENDENCE TOWNSHIP	0995-00	3,597,473	(179,083)
LAKEWOOD TOWNSHIP	0996-00	33,276,569	(1,656,516)
LAWRENCE TOWNSHIP	0997-00	18,212,193	(906,607)
LIVINGSTON TOWNSHIP	0998-00	24,282,887	(1,208,808)
MAPLEWOOD TOWNSHIP	1000-00	40,471,515	(2,014,682)
MILLBURN TOWNSHIP	1001-00	—	—
MORRIS TOWNSHIP	1002-00	26,081,623	(1,298,350)

State of New Jersey
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As of and for the year ended June 30, 2020

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NEPTUNE TOWNSHIP	1003-00	\$ —	—
NORTH BERGEN TWP	1004-00	26,081,623	(1,298,350)
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	22,709,034	(1,130,461)
LONG HILL TOWNSHIP	1006-00	8,319,142	(414,129)
EDISON TOWNSHIP	1008-00	63,630,205	(3,167,527)
ROCKAWAY TOWNSHIP	1010-00	—	—
SOUTH HACKENSACK TOWNSHIP	1011-00	5,396,209	(268,625)
SPRINGFIELD TOWNSHIP	1012-00	14,389,891	(716,332)
TEANECK TOWNSHIP	1013-00	72,623,833	(3,615,232)
UNION TOWNSHIP	1014-00	53,512,327	(2,663,857)
WASHINGTON TOWNSHIP	1015-00	9,218,511	(458,900)
WEEHAWKEN TOWNSHIP	1016-00	12,141,444	(604,404)
ESSEX COUNTY PARK COMMISSION	1246-00	—	—
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	3,597,473	(179,083)
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	4,496,841	(223,854)
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	1,349,025	(67,155)
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	—	—
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	2,473,276	(123,120)
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	—	—
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	—	—
CHERRY HILL TWP FIRE DIST 13	1702-00	20,685,414	(1,029,725)
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	1,573,908	(78,350)
NJ TRANSIT CORPORATION	1733-00	72,174,176	(3,592,848)
HANOVER TWP FIRE DIST 2	1734-00	1,124,197	(55,963)
JACKSON TWP BD OF FIRE DIST 2	1756-00	1,798,736	(89,542)
HANOVER TWP FIRE COMM #3	1757-00	1,349,025	(67,155)
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	14,165,008	(705,138)
CINNAMINSON TWP FIRE DIST #1	1779-00	4,047,130	(201,467)
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	3,147,761	(156,696)
MONROE TWP FIRE DISTRICT 2	1804-00	4,946,498	(246,238)
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	2,698,105	(134,312)
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	899,368	(44,771)
WOODBIDGE TWP FIRE DIST # 11	1836-00	—	—
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	5,396,209	(268,625)
MONROE TWP FIRE DISTRICT #3	1838-00	6,745,234	(335,779)
HOPEWELL TWP FIRE DIST 1	1872-00	—	—
WOODBIDGE TWP FIRE DIST (FORD)	8023-00	—	—
WALL TWONSHIP FIRE DIST 3	8078-00	—	—

State of New Jersey
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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2020

<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>
HARRISON TWP FIRE DIST 1	8090-00	—	—
MONTVILLE TWP FIRE DISTRICT 3	8096-00	—	—
PRINCETON	8140-00	15,064,377	(749,908)
PENSIONERS GROUP	9975-00	899,368	(44,771)
Total		\$ <u>5,462,303,132</u>	\$ <u>(271,914,772)</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, 2020

(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.