



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

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

June 30, 2017 and 2016

(With Independent Auditors' Report Thereon)

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Independent Auditors' Report

The Treasurer
State of New Jersey:

We have audited the accompanying schedules 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 years ended June 30, 2017 and 2016, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer of the Plan as of and for the year ended June 30, 2017, the column titled net OPEB liability (specified column total) included in the accompanying schedule of OPEB amounts by employer and nonemployer of the Plan as of June 30, 2016, 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 schedules of employer and nonemployer allocations and the specified column totals included in the schedules of OPEB amounts by employer and nonemployer based on our audits. We conducted our audits 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 schedules of employer and nonemployer allocations and specified column totals included in the schedules of OPEB amounts by employer and nonemployer are free from material misstatement.

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

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



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities of the Plan as of and for the year ended June 30, 2017, and the employer and nonemployer allocations and net OPEB liability for the total of all participating entities of the Plan as of and for the year ended June 30, 2016, in accordance with U.S. generally accepted accounting principles.

Other Information

The supplemental schedule of employer special funding allocations and supplemental schedule of special funding amounts by employer on pages 32 through 48 have not been subject to the auditing procedures applied in the audit of the schedules of employer and nonemployer allocations and the schedules 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
March 22, 2019

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
Schedules of Employer and Nonemployer Allocations
As of and for the years ended June 30, 2017 and 2016

	2017			2016	
	Employer number	Plan members	Allocation percentage	Plan members	Allocation percentage
Special Funding Situations:					
Nonemployer (State of New Jersey)			42.591610%		41.560460%
Non Special Funding Situations:					
BAYONNE CITY HOUSING AUTH	0002-00	85	0.081017%	84	0.088478%
BLAIRSTOWN TOWNSHIP	0004-00	31	0.029547%	29	0.030546%
BURLINGTON CITY HOUSING COMM	0006-00	3	0.002859%	3	0.003160%
CHATHAM TOWNSHIP	0008-00	115	0.109611%	116	0.122184%
ELIZABETH CITY HOUSING AUTHORITY	0011-00	86	0.081970%	86	0.090584%
GUTTENBERG TOWN	0012-00	103	0.098173%	103	0.108491%
HOLLAND TOWNSHIP	0017-00	13	0.012391%	14	0.014746%
JEFFERSON TOWNSHIP	0019-00	180	0.171565%	175	0.184329%
MANCHESTER TOWNSHIP	0020-00	173	0.164893%	168	0.176955%
MAURICE RIVER TOWNSHIP	0021-00	20	0.019063%	19	0.020013%
MONROE TOWNSHIP	0024-00	206	0.196346%	205	0.215928%
NEW JERSEY ST LEAGUE OF MUNICIPALITIES	0026-00	23	0.021922%	20	0.021066%
PASSAIC VALLEY SEWERAGE COMM	0027-00	780	0.743447%	762	0.802619%
PERTH AMBOY CITY HOUSING AUTHORITY	0029-00	40	0.038125%	39	0.041079%
PITTSBURGH TOWNSHIP	0030-00	0	0.000000%	26	0.027386%
PRINCETON HOUSING AUTHORITY	0031-00	9	0.008578%	9	0.009480%
RIVERSIDE TOWNSHIP	0033-00	17	0.016203%	17	0.017906%
WEST NEW YORK HOUSING AUTHORITY	0035-00	69	0.065766%	53	0.055825%
WYCKOFF TOWNSHIP	0036-00	109	0.103892%	108	0.113757%
WYCKOFF TOWNSHIP FREE PUBLIC LIBRARY	0036-01	10	0.009531%	9	0.009480%
AVALON BOROUGH	0038-00	122	0.116283%	119	0.125343%
CAPE MAY CITY	0040-00	105	0.100079%	107	0.112704%
CEDAR GROVE TOWNSHIP	0041-00	98	0.093407%	95	0.100064%
HAMMONTON TOWN	0045-00	100	0.095314%	99	0.104277%
HAMMONTON TOWN	0045-01	2	0.001906%	2	0.002107%
HUNTERDON COUNTY	0047-00	627	0.597617%	0	0.000000%
WEST AMWELL TOWNSHIP	0054-00	11	0.010485%	12	0.012640%
CAPE MAY COUNTY BRIDGE COMM	0056-00	45	0.042891%	47	0.049505%
CLINTON TOWN	0057-00	44	0.041938%	41	0.043186%
RAHWAY CITY HOUSING AUTHORITY	0060-00	17	0.016203%	17	0.017906%
ANDOVER TOWNSHIP	0061-00	54	0.051469%	54	0.056879%
BETHLEHEM TOWNSHIP	0064-00	14	0.013344%	14	0.014746%
BOUND BROOK BOROUGH	0065-00	78	0.074345%	78	0.082158%
BUENA BOROUGH	0066-00	31	0.029547%	32	0.033706%
GARFIELD CITY HOUSING AUTHORITY	0070-00	23	0.021922%	22	0.023173%
MILFORD BOROUGH	0072-00	11	0.010485%	11	0.011586%
PATERSON CITY HOUSING AUTHORITY	0074-00	81	0.077204%	84	0.088478%
PENNSAUKEN TOWNSHIP	0075-00	5	0.004766%	5	0.005267%
SEA ISLE CITY	0077-00	161	0.153455%	160	0.168529%
CLAYTON BOROUGH	0081-00	67	0.063860%	63	0.066358%
SEA BRIGHT BOROUGH	0084-00	30	0.028594%	29	0.030546%
STONE HARBOR BOROUGH	0085-00	65	0.061954%	66	0.069518%
STONE HARBOR BOROUGH	0085-01	10	0.009531%	12	0.012640%
NORTH BERGEN TWP HOUSING AUTHORITY	0086-00	55	0.052423%	56	0.058985%
LITTLE FERRY BOROUGH	0087-00	56	0.053376%	57	0.060038%
MIDLAND PARK BOROUGH	0088-00	43	0.040985%	46	0.048452%
MAYWOOD BOROUGH	0089-00	81	0.077204%	82	0.086371%
NETCONG BOROUGH	0090-00	19	0.018110%	19	0.020013%
WEST DEPTFORD TOWNSHIP	0092-00	184	0.175377%	182	0.191702%
ISLAND HEIGHTS BOROUGH	0093-00	9	0.008578%	9	0.009480%
LINWOOD CITY	0094-00	60	0.057188%	65	0.068465%
UPPER DEERFIELD TOWNSHIP	0097-00	23	0.021922%	26	0.027386%
RARITAN BOROUGH	0098-00	66	0.062907%	64	0.067412%
MAPLE SHADE TOWNSHIP	0099-00	37	0.035266%	41	0.043186%
SOUTH BOUND BROOK BOROUGH	0101-00	25	0.023828%	26	0.027386%
HAMILTON TOWNSHIP FIRE COMM DISTRICT	0102-00	22	0.020969%	20	0.021066%
MARLBORO TOWNSHIP	0104-00	130	0.123908%	128	0.134823%
SOUTH TOMS RIVER BOROUGH	0116-00	25	0.023828%	26	0.027386%
WOODBURY HEIGHTS BOROUGH	0119-00	26	0.024782%	26	0.027386%
CLINTON TOWNSHIP	0131-00	34	0.032407%	32	0.033706%
EGG HARBOR TOWNSHIP	0132-00	135	0.128673%	137	0.144303%
BERLIN BOROUGH	0135-00	67	0.063860%	62	0.065305%
STILLWATER TOWNSHIP	0136-00	19	0.018110%	19	0.020013%
GLEN ROCK BOROUGH	0139-00	139	0.132486%	129	0.135877%
SUSSEX BOROUGH	0140-00	11	0.010485%	12	0.012640%
LAMBERTVILLE CITY	0161-00	46	0.043844%	47	0.049505%
WOODBINE BOROUGH	0162-00	9	0.008578%	7	0.007373%
DELAWARE TOWNSHIP	0164-00	27	0.025735%	26	0.027386%

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2017 and 2016

	2017			2016		
	Employer number	Plan members	Allocation percentage	Plan members	Allocation percentage	
CLEMENTON BOROUGH	0166-00	33	0.031454%	29	0.030546%	
STAFFORD TOWNSHIP	0167-00	262	0.249722%	252	0.265433%	
MOUNT OLIVE TOWNSHIP	0172-00	186	0.177283%	174	0.183275%	
HAMPTON TOWNSHIP	0175-00	22	0.020969%	22	0.023173%	
EAST RUTHERFORD BOROUGH	0177-00	81	0.077204%	74	0.077945%	
PEAPACK GLADSTONE BOROUGH	0188-00	41	0.039079%	40	0.042132%	
BEACH HAVEN BOROUGH	0195-00	81	0.077204%	78	0.082158%	
VERONA TOWNSHIP	0201-00	0	0.000000%	122	0.128503%	
SWEDESBORO BOROUGH	0205-00	13	0.012391%	14	0.014746%	
ALPINE BOROUGH	0211-00	9	0.008578%	9	0.009480%	
OAKLYN BOROUGH	0212-00	31	0.029547%	28	0.029493%	
MATAWAN BOROUGH	0214-00	92	0.087689%	96	0.101117%	
BARNEGAT LIGHT BOROUGH	0217-00	12	0.011438%	12	0.012640%	
AUDUBON BOROUGH	0222-00	80	0.076251%	78	0.082158%	
SCOTCH PLAINS TOWNSHIP	0245-00	88	0.083876%	77	0.081105%	
BERKELEY TOWNSHIP	0246-00	373	0.355520%	372	0.391830%	
LOWER TOWNSHIP	0247-00	147	0.140111%	146	0.153783%	
NORTH BRUNSWICK TOWNSHIP	0248-00	186	0.177283%	176	0.185382%	
HADDON TOWNSHIP FIRE COMM DIST	0250-00	6	0.005719%	6	0.006320%	
SOMERS POINT CITY	0251-00	66	0.062907%	63	0.066358%	
LODI BOROUGH HOUSING AUTHORITY	0253-00	20	0.019063%	20	0.021066%	
MENDHAM BOROUGH	0255-00	30	0.028594%	28	0.029493%	
PENNINGTON BOROUGH	0257-00	23	0.021922%	24	0.025279%	
MOUNT ARLINGTON BOROUGH	0259-00	41	0.039079%	40	0.042132%	
WANAQUE BOROUGH	0260-00	59	0.056235%	53	0.055825%	
FANWOOD BOROUGH	0261-00	69	0.065766%	75	0.078998%	
TUCKERTON BOROUGH	0262-00	33	0.031454%	30	0.031599%	
DELTRAN TOWNSHIP	0276-00	45	0.042891%	43	0.045292%	
SANDYSTON TOWNSHIP	0277-00	7	0.006672%	9	0.009480%	
BRANCHBURG TOWNSHIP	0279-00	84	0.080064%	84	0.088478%	
WHITE TOWNSHIP	0281-00	8	0.007625%	9	0.009480%	
EAST WINDSOR TOWNSHIP	0282-00	148	0.141064%	147	0.154836%	
TRENTON CITY PARKING AUTHORITY	0300-00	6	0.005719%	7	0.007373%	
READINGTON TOWNSHIP	0319-00	114	0.108658%	115	0.121130%	
TETERBORO BOROUGH	0321-00	23	0.021922%	23	0.024226%	
CAMDEN CITY	0336-00	1,021	0.973153%	1,026	1.080691%	
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	74	0.070532%	73	0.076891%	
UNION CITY HOUSING AUTH	0344-00	33	0.031454%	29	0.030546%	
FRANKFORD TOWNSHIP	0345-00	20	0.019063%	18	0.018960%	
CAMDEN CITY HOUSING AUTH	0348-00	146	0.139158%	150	0.157996%	
ESSEX COUNTY	0349-00	3,983	3.796343%	0	0.000000%	
MERCER COUNTY	0350-00	1,880	1.791896%	1,850	1.948616%	
MERCER COUNTY LIBRARY	0350-01	106	0.101033%	105	0.110597%	
HUDSON COUNTY	0352-00	3,786	3.608575%	3,738	3.937258%	
ESTELL MANOR CITY	0355-00	3	0.002859%	3	0.003160%	
NEWARK CITY	0356-00	16	0.015250%	16	0.016853%	
SOUTH AMBOY CITY	0358-00	142	0.135345%	143	0.150623%	
TRENTON CITY	0359-00	1,537	1.464970%	1,505	1.585225%	
TRENTON CITY LIBRARY	0359-01	25	0.023828%	26	0.027386%	
JERSEY CITY (POLICE)	0360-01	1	0.000953%	1	0.001053%	
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	7	0.006672%	7	0.007373%	
ALLENDALE BOROUGH	0362-00	59	0.056235%	58	0.061092%	
AUDUBON PARK BOROUGH	0365-00	1	0.000953%	0	0.000000%	
BRANCHVILLE BOROUGH	0369-00	6	0.005719%	6	0.006320%	
CHESTER BOROUGH	0373-00	28	0.026688%	35	0.036866%	
CLOSTER BOROUGH	0374-00	67	0.063860%	67	0.070572%	
DUNELLEN BOROUGH	0375-00	58	0.055282%	59	0.062145%	
EMERSON BOROUGH	0378-00	33	0.031454%	30	0.031599%	
ENGLEWOOD CLIFFS BOROUGH	0379-00	81	0.077204%	82	0.086371%	
FAIR HAVEN BOROUGH	0380-00	60	0.057188%	61	0.064252%	
GLEN GARDNER BOROUGH	0387-00	6	0.005719%	9	0.009480%	
HAMPTON BOROUGH	0389-00	9	0.008578%	9	0.009480%	
HELMETTA BOROUGH	0392-00	15	0.014297%	17	0.017906%	
JAMESBURG BOROUGH	0398-00	32	0.030500%	29	0.030546%	
LAKEHURST BOROUGH	0400-00	29	0.027641%	26	0.027386%	
LAWNSIDE BOROUGH	0401-00	29	0.027641%	23	0.024226%	
LINDENWOLD BOROUGH	0403-00	65	0.061954%	61	0.064252%	
MILLTOWN BOROUGH	0408-00	63	0.060048%	59	0.062145%	
NEPTUNE CITY BOROUGH	0411-00	32	0.030500%	22	0.023173%	
TINTON FALLS BOROUGH	0413-00	175	0.166799%	165	0.173796%	
NORTH CALDWELL TOWNSHIP	0414-00	27	0.025735%	28	0.029493%	
OLD TAPPAN BOROUGH	0417-00	57	0.054329%	54	0.056879%	

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2017 and 2016

	2017			2016	
	Employer number	Plan members	Allocation percentage	Plan members	Allocation percentage
PARAMUS BOROUGH	0418-00	382	0.364098%	395	0.416056%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	45	0.042891%	44	0.046345%
PEMBERTON BOROUGH	0419-00	13	0.012391%	12	0.012640%
RIVERTON BOROUGH	0424-00	28	0.026688%	27	0.028439%
ROSELAND BOROUGH	0428-00	72	0.068626%	73	0.076891%
SHIP BOTTOM BOROUGH	0430-00	22	0.020969%	28	0.029493%
SHREWSBURY BOROUGH	0431-00	59	0.056235%	61	0.064252%
SPOTSWOOD BOROUGH	0434-00	104	0.099126%	102	0.107437%
STRATFORD BOROUGH	0437-00	50	0.047657%	49	0.051612%
WATCHUNG BOROUGH	0443-00	91	0.086735%	91	0.095851%
WEST CAPE MAY BOROUGH	0444-00	12	0.011438%	15	0.015800%
WEST WILDWOOD BOROUGH	0446-00	8	0.007625%	6	0.006320%
WOODCLIFF LAKE BOROUGH	0447-00	60	0.057188%	58	0.061092%
ALEXANDRIA TOWNSHIP	0453-00	10	0.009531%	10	0.010533%
BERLIN TOWNSHIP	0458-00	69	0.065766%	68	0.071625%
CHESTER TOWNSHIP	0463-00	79	0.075298%	77	0.081105%
CINNAMINSON TOWNSHIP	0464-00	53	0.050516%	53	0.055825%
COMMERCIAL TOWNSHIP	0465-00	16	0.015250%	16	0.016853%
CRANBURY TOWNSHIP	0466-00	38	0.036219%	42	0.044239%
DEERFIELD TOWNSHIP	0467-00	6	0.005719%	6	0.006320%
DELANCO TOWNSHIP	0468-00	21	0.020016%	21	0.022119%
DENNIS TOWNSHIP	0469-00	33	0.031454%	34	0.035812%
DEPTFORD TOWNSHIP	0470-00	177	0.168705%	178	0.187489%
EAGLESWOOD TOWNSHIP	0473-00	13	0.012391%	13	0.013693%
EASTAMPTON TOWNSHIP	0474-00	15	0.014297%	14	0.014746%
EAST GREENWICH TOWNSHIP	0475-00	38	0.036219%	35	0.036866%
EDGEWATER PARK TOWNSHIP	0477-00	17	0.016203%	16	0.016853%
ELK TOWNSHIP	0478-00	28	0.026688%	30	0.031599%
GREEN TOWNSHIP	0487-00	20	0.019063%	17	0.017906%
GREEN BROOK TOWNSHIP	0488-00	67	0.063860%	65	0.068465%
HAINESPORT TOWNSHIP	0492-00	14	0.013344%	15	0.015800%
KNOWLTON TOWNSHIP	0498-00	14	0.013344%	14	0.014746%
LACEY TOWNSHIP	0499-00	210	0.200159%	207	0.218034%
LEBANON TOWNSHIP	0501-00	2	0.001906%	2	0.002107%
LIBERTY TOWNSHIP	0502-00	6	0.005719%	7	0.007373%
MANALAPAN TOWNSHIP	0510-00	207	0.197299%	210	0.221194%
MANSFIELD TOWNSHIP	0512-00	19	0.018110%	19	0.020013%
MANTUA TOWNSHIP	0514-00	0	0.000000%	106	0.111650%
MEDFORD TOWNSHIP	0516-00	144	0.137252%	141	0.148516%
MILLSTONE TOWNSHIP	0517-00	38	0.036219%	37	0.038972%
MINE HILL TOWNSHIP	0518-00	20	0.019063%	19	0.020013%
MONTAGUE TOWNSHIP	0520-00	12	0.011438%	13	0.013693%
MOUNT LAUREL TOWNSHIP	0522-00	126	0.120095%	127	0.133770%
MULLICA TOWNSHIP	0523-00	39	0.037172%	41	0.043186%
NEW HANOVER TOWNSHIP	0524-00	15	0.014297%	18	0.018960%
OXFORD TOWNSHIP	0528-00	7	0.006672%	8	0.008426%
PILESGROVE TOWNSHIP	0530-00	12	0.011438%	12	0.012640%
PLAINSBORO TOWNSHIP	0532-00	123	0.117236%	119	0.125343%
RIVER VALE TOWNSHIP	0538-00	89	0.084829%	89	0.093744%
ROXBURY TOWNSHIP	0539-00	224	0.213503%	224	0.235941%
SHAMONG TOWNSHIP	0541-00	9	0.008578%	9	0.009480%
SOUTHAMPTON TOWNSHIP	0543-00	32	0.030500%	30	0.031599%
SPRINGFIELD TOWNSHIP	0546-00	21	0.020016%	22	0.023173%
TABERNACLE TOWNSHIP	0548-00	18	0.017156%	17	0.017906%
UPPER PITTSBORO TOWNSHIP	0551-00	10	0.009531%	10	0.010533%
VOORHEES TOWNSHIP	0552-00	228	0.217315%	223	0.234887%
WASHINGTON TOWNSHIP	0557-00	299	0.284988%	286	0.301246%
WATERFORD TOWNSHIP	0559-00	57	0.054329%	54	0.056879%
WEYMOUTH TOWNSHIP	0562-00	9	0.008578%	7	0.007373%
WILLINGBORO TOWNSHIP	0563-00	138	0.131533%	129	0.135877%
WOODLAND TOWNSHIP	0565-00	6	0.005719%	7	0.007373%
ATLANTIC COUNTY	0835-00	970	0.924543%	987	1.039612%
ATLANTIC COUNTY LIBRARY	0835-01	83	0.079110%	84	0.088478%
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	55	0.052423%	55	0.057932%
GLOUCESTER COUNTY	0840-00	1,391	1.325813%	1,366	1.438815%
MORRIS COUNTY	0843-00	3	0.002859%	3	0.003160%
OCEAN COUNTY	0844-00	2,151	2.050197%	2,138	2.251968%
OCEAN COUNTY LIBRARY	0844-01	360	0.343129%	356	0.374977%
OCEAN COUNTY PIC	0844-07	1	0.000953%	1	0.001053%
UNION COUNTY	0848-00	5	0.004766%	5	0.005267%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	751	0.715806%	802	0.844752%
ASBURY PARK CITY	0851-00	230	0.219221%	230	0.242260%

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	2017			2016		
	Employer number	Plan members	Allocation percentage	Plan members	Allocation percentage	
ATLANTIC CITY	0852-00	916	0.873073%	954	1.004854%	
ATLANTIC CITY ERI	0852-01	13	0.012391%	15	0.015800%	
ATLANTIC CITY PFRS	0852-02	166	0.158221%	169	0.178009%	
BEVERLY CITY	0854-00	10	0.009531%	10	0.010533%	
BRIDGETON CITY	0855-00	130	0.123908%	132	0.139036%	
BURLINGTON CITY	0857-00	170	0.162033%	174	0.183275%	
EGG HARBOR CITY	0859-00	23	0.021922%	22	0.023173%	
ELIZABETH CITY	0860-00	1,423	1.356314%	1,380	1.453562%	
ELIZABETH CITY FREE PUBLIC LIB	0860-01	30	0.028594%	30	0.031599%	
ENGLEWOOD CITY	0861-00	213	0.203018%	201	0.211715%	
LINDEN CITY	0866-00	912	0.869261%	895	0.942709%	
MILLVILLE CITY	0868-00	181	0.172518%	177	0.186435%	
NORTHFIELD CITY	0870-00	81	0.077204%	82	0.086371%	
NORTH WILDWOOD CITY	0871-00	81	0.077204%	71	0.074785%	
NORTH WILDWOOD CITY	0871-01	1	0.000953%	1	0.001053%	
ORANGE CITY	0872-00	0	0.000000%	341	0.359177%	
PASSAIC CITY	0873-00	644	0.613820%	645	0.679383%	
PASSAIC CITY PUBLIC LIBRARY	0873-01	20	0.019063%	20	0.021066%	
RAHWAY CITY	0876-00	0	0.000000%	296	0.311779%	
SALEM CITY	0877-00	69	0.065766%	64	0.067412%	
SALEM CITY FREE PUBLIC LIBRARY	0877-01	1	0.000953%	1	0.001053%	
UNION CITY	0879-00	1	0.000953%	1	0.001053%	
WILDWOOD CITY	0882-00	153	0.145830%	140	0.147463%	
WOODBURY CITY	0883-00	114	0.108658%	112	0.117970%	
RIDGEWOOD VILLAGE	0885-00	429	0.408896%	423	0.445549%	
RIDGEWOOD PUBLIC LIBRARY	0885-01	18	0.017156%	18	0.018960%	
BOONTON TOWN	0888-00	101	0.096267%	100	0.105331%	
HARRISON TOWN	0891-00	313	0.298332%	321	0.338111%	
KEARNY TOWN	0893-00	620	0.590945%	609	0.641464%	
MONTCLAIR TOWNSHIP	0894-00	247	0.235425%	0	0.000000%	
NUTLEY TOWN	0896-00	303	0.288800%	304	0.320205%	
SECAUCUS TOWN	0898-00	257	0.244956%	253	0.266486%	
ALLENHURST BOROUGH	0903-00	38	0.036219%	38	0.040026%	
AVON BY THE SEA BORO	0904-00	44	0.041938%	43	0.045292%	
BELMAR BOROUGH	0905-00	109	0.103892%	106	0.111650%	
BERGENFIELD BOROUGH	0906-00	194	0.184909%	197	0.207501%	
BERGENFIELD BOROUGH, POLICE	0906-01	61	0.058141%	56	0.058985%	
BRADLEY BEACH BOROUGH	0908-00	49	0.046704%	47	0.049505%	
BUTLER BOROUGH	0910-00	134	0.127720%	128	0.134823%	
CALDWELL BOROUGH	0911-00	88	0.083876%	86	0.090584%	
CARTERET BOROUGH	0912-00	288	0.274503%	284	0.299139%	
CLIFFSIDE PARK BOROUGH	0914-00	237	0.225893%	236	0.248580%	
COLLINGSWOOD BOROUGH	0915-00	154	0.146783%	152	0.160103%	
DEAL BOROUGH	0916-00	63	0.060048%	61	0.064252%	
DUMONT BOROUGH	0917-00	68	0.064813%	60	0.063198%	
ELMWOOD PARK BOROUGH	0918-00	165	0.157268%	166	0.174849%	
EATONTOWN BOROUGH	0919-00	133	0.126767%	139	0.146410%	
ESSEX FELS BOROUGH	0921-00	39	0.037172%	40	0.042132%	
FAIR LAWN BOROUGH	0922-00	246	0.234472%	246	0.259113%	
FAIRVIEW BOROUGH	0923-00	122	0.116283%	122	0.128503%	
FREEHOLD BOROUGH	0926-00	94	0.089595%	99	0.104277%	
GARWOOD BOROUGH	0927-00	44	0.041938%	44	0.046345%	
GLASSBORO BOROUGH	0928-00	252	0.240191%	235	0.247527%	
HASBROUCK HEIGHTS BOROUGH	0931-00	110	0.104845%	111	0.116917%	
KEANSBURG BOROUGH	0933-00	129	0.122955%	120	0.126397%	
KENILWORTH BOROUGH	0934-00	93	0.088642%	89	0.093744%	
LAVALLETTE BOROUGH	0935-00	69	0.065766%	64	0.067412%	
LEONIA BOROUGH	0936-00	83	0.079110%	87	0.091638%	
LODI BOROUGH	0937-00	83	0.079110%	83	0.087424%	
MANVILLE BOROUGH	0941-00	28	0.026688%	28	0.029493%	
MANVILLE BORO DEP OF PUBLIC WO	0941-02	18	0.017156%	18	0.018960%	
MIDDLESEX BOROUGH	0943-00	128	0.122002%	119	0.125343%	
MONMOUTH BEACH BOROUGH	0944-00	43	0.040985%	43	0.045292%	
MORRIS PLAINS BOROUGH	0945-00	75	0.071485%	75	0.078998%	
MOUNTAIN LAKES BOROUGH	0946-00	25	0.023828%	22	0.023173%	
NORTH ARLINGTON BOROUGH	0950-00	131	0.124861%	132	0.139036%	
OCEAN GATE BOROUGH	0952-00	11	0.010485%	12	0.012640%	
ORADELL BOROUGH	0953-00	106	0.101033%	101	0.106384%	
PALISADES PARK BOROUGH	0954-00	135	0.128673%	127	0.133770%	
PARK RIDGE BOROUGH	0955-00	0	0.000000%	94	0.099011%	
POINT PLEASANT BOROUGH	0956-00	98	0.093407%	97	0.102171%	
POINT PLEASANT BEACH BOROUGH	0957-00	79	0.075298%	78	0.082158%	

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	Employer number	Plan members	Allocation percentage	Plan members	Allocation percentage
POMPTON LAKES BOROUGH	0958-00	108	0.102939%	112	0.117970%
RAMSEY BOROUGH	0960-00	99	0.094361%	102	0.107437%
RIDGEFIELD BOROUGH	0962-00	145	0.138205%	139	0.146410%
ROSELLE PARK BOROUGH	0966-00	91	0.086735%	91	0.095851%
RUMSON BOROUGH	0967-00	98	0.093407%	97	0.102171%
SEA GIRT BOROUGH	0969-00	26	0.024782%	24	0.025279%
SEASIDE HEIGHTS BOROUGH	0970-00	86	0.081970%	87	0.091638%
SEASIDE PARK BOROUGH	0971-00	27	0.025735%	23	0.024226%
SOMERVILLE BOROUGH	0972-00	36	0.034313%	38	0.040026%
SPRING LAKE BOROUGH	0973-00	33	0.031454%	31	0.032652%
SPRING LAKE HEIGHTS BOROUGH	0974-00	20	0.019063%	21	0.022119%
TENAFLY BOROUGH	0975-00	119	0.113423%	121	0.127450%
WILDWOOD CREST BOROUGH	0980-00	110	0.104845%	106	0.111650%
WOODLYNNE BOROUGH	0981-00	14	0.013344%	15	0.015800%
WOOD-RIDGE BOROUGH	0982-00	58	0.055282%	59	0.062145%
HILLSDALE BOROUGH	0983-00	82	0.078157%	83	0.087424%
PALMYRA BOROUGH	0984-00	64	0.061001%	63	0.066358%
CLARK TOWNSHIP	0987-00	183	0.174424%	181	0.190648%
CRANFORD TOWNSHIP	0988-00	215	0.204924%	213	0.224354%
EWING TOWNSHIP	0990-00	274	0.261160%	273	0.287553%
HAMILTON TOWNSHIP	0992-00	7	0.006672%	8	0.008426%
INDEPENDENCE TOWNSHIP	0995-00	8	0.007625%	8	0.008426%
LAWRENCE TOWNSHIP	0997-00	151	0.143924%	152	0.160103%
LIVINGSTON TOWNSHIP	0998-00	3	0.002859%	3	0.003160%
LONG BEACH TOWNSHIP	0999-00	195	0.185862%	192	0.202235%
MILLBURN TOWNSHIP	1001-00	297	0.283082%	291	0.306512%
NEPTUNE TOWNSHIP	1003-00	282	0.268785%	270	0.284393%
ROCHELLE PARK TOWNSHIP	1009-00	61	0.058141%	59	0.062145%
ROCKAWAY TOWNSHIP	1010-00	217	0.206831%	215	0.226461%
SPRINGFIELD TOWNSHIP	1012-00	136	0.129627%	141	0.148516%
TEANECK TOWNSHIP	1013-00	164	0.156314%	139	0.146410%
UNION TOWNSHIP	1014-00	588	0.560445%	591	0.622504%
WASHINGTON TOWNSHIP	1015-00	88	0.083876%	85	0.089531%
WEEHAWKEN TOWNSHIP	1016-00	259	0.246862%	254	0.267540%
GUTTENBERG TOWN HOUSING AUTH	1174-00	13	0.012391%	13	0.013693%
HACKENSACK CITY HOUSING AUTH	1175-00	24	0.022875%	25	0.026333%
IRVINGTON TOWN HOUSING AUTH(N	1176-00	14	0.013344%	24	0.025279%
MORRISTOWN TOWN HOUSING AUTHOR	1177-00	22	0.020969%	22	0.023173%
PASSAIC CITY HOUSING AUTHORITY	1178-00	57	0.054329%	55	0.057932%
PHILLIPSBURG TOWN HOUS AUTH	1179-00	23	0.021922%	24	0.025279%
PLAINFIELD CITY HOUSING AUTH	1180-00	34	0.032407%	36	0.037919%
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	11	0.010485%	10	0.010533%
WOODBIDGE TOWNSHIP HOUSING AU	1182-00	34	0.032407%	35	0.036866%
DELANCO TWP SEWERAGE AUTHORITY	1183-00	2	0.001906%	2	0.002107%
EWING LAWRENCE SEWERAGE AUTHOR	1185-00	71	0.067673%	69	0.072678%
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	8	0.007625%	8	0.008426%
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	32	0.030500%	32	0.033706%
ELIZABETH CITY PARKING AUTHORI	1196-00	24	0.022875%	25	0.026333%
NEW BRUNSWICK CITY PARKING AUT	1198-00	67	0.063860%	71	0.074785%
PATERSON CITY PARKING AUTH	1200-00	35	0.033360%	36	0.037919%
ASBURY PARK CITY HOUSING AUTH	1201-00	22	0.020969%	22	0.023173%
HARRISON TOWN HOUSING AUTH	1203-00	18	0.017156%	17	0.017906%
HOBOKEN CITY HOUSING AUTH	1204-00	80	0.076251%	75	0.078998%
JERSEY CITY HOUSING AUTHORITY	1205-00	272	0.259253%	262	0.275966%
LONG BRANCH CITY HOUSING AUTH	1206-00	45	0.042891%	45	0.047399%
NEWARK CITY HOUSING AUTH	1207-00	617	0.588085%	627	0.660423%
NEW BRUNSWICK CITY HOUSING AUT	1208-00	33	0.031454%	36	0.037919%
ORANGE CITY HOUSING AUTHORITY	1209-00	23	0.021922%	21	0.022119%
TRENTON CITY HOUSING AUTH	1210-00	102	0.097220%	94	0.099011%
BEVERLY SEWERAGE AUTHORITY	1212-00	5	0.004766%	5	0.005267%
LINDEN ROSELLE SEWERAGE AUTHOR	1214-00	61	0.058141%	58	0.061092%
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	81	0.077204%	75	0.078998%
PASSAIC VALLEY WATER COMM	1218-00	299	0.284988%	0	0.000000%
MONMOUTH COUNTY REGIONAL HEALT	1221-00	13	0.012391%	11	0.011586%
NORTH JERSEY DIST WATER SUPPLY	1223-00	180	0.171565%	176	0.185382%
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	23	0.021922%	20	0.021066%
ESSEX & UNION JOINT MEETING	1251-00	77	0.073392%	75	0.078998%
ESSEX & UNION JOINT MEETING	1251-01	89	0.084829%	86	0.090584%
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	143	0.136299%	140	0.147463%
LONG BRANCH CITY SEWERAGE AUTH	1261-00	44	0.041938%	42	0.044239%
NORTHWEST BERGEN COUNTY UTIL A	1263-00	67	0.063860%	64	0.067412%
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	11	0.010485%	11	0.011586%

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NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	3	0.002859%	3	0.003160%	
TOWACO FIRE DISTRICT 2	1266-00	1	0.000953%	1	0.001053%	
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	3	0.002859%	3	0.003160%	
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	29	0.027641%	27	0.028439%	
MOORESTOWN TWP FIRE COMM DIST	1307-00	5	0.004766%	5	0.005267%	
PENNS GROVE SEWERAGE AUTHORITY	1309-00	7	0.006672%	5	0.005267%	
EDISON TOWNSHIP HOUSING AUTH	1310-00	11	0.010485%	10	0.010533%	
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	5	0.004766%	5	0.005267%	
FRANKLIN TOWNSHIP SEW AUTH	1326-00	26	0.024782%	23	0.024226%	
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	60	0.057188%	55	0.057932%	
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	4	0.003813%	5	0.005267%	
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	4	0.003813%	3	0.003160%	
SOMERSET RARITAN VALLEY SEW AU	1349-00	65	0.061954%	65	0.068465%	
RED BANK BOROUGH HOUSING AUTH	1350-00	6	0.005719%	6	0.006320%	
EAST ORANGE CITY HOUSING AUTH	1351-00	22	0.020969%	18	0.018960%	
RAHWAY CITY PARKING AUTHORITY	1352-00	3	0.002859%	3	0.003160%	
HIGHLAND PARK BOROUGH HOUSING	1355-00	4	0.003813%	4	0.004213%	
BRIDGETON CITY HOUSING AUTH	1363-00	22	0.020969%	23	0.024226%	
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	8	0.007625%	9	0.009480%	
HANOVER TOWNSHIP SEW AUTH	1369-00	28	0.026688%	30	0.031599%	
PRINCETON JOINT PUBLIC LIBRARY	1376-00	55	0.052423%	56	0.058985%	
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	44	0.041938%	43	0.045292%	
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	20	0.019063%	19	0.020013%	
ENGLEWOOD CITY HOUSING AUTH	1382-00	15	0.014297%	14	0.014746%	
BOONTON TOWN HOUSING AUTHORITY	1388-00	4	0.003813%	4	0.004213%	
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	18	0.017156%	16	0.016853%	
DEPTFORD TWP MUA	1398-00	27	0.025735%	26	0.027386%	
CARTERET BOROUGH HOUSING AUTH	1400-00	16	0.015250%	16	0.016853%	
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	20	0.019063%	20	0.021066%	
PLEASANTVILLE CITY HOUSING AUT	1414-00	16	0.015250%	11	0.011586%	
SALEM CITY HOUSING AUTHORITY	1415-00	5	0.004766%	5	0.005267%	
MERCER COUNTY PARK COMMISSION	1416-00	197	0.187768%	194	0.204341%	
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	4	0.003813%	4	0.004213%	
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	2	0.001906%	2	0.002107%	
GLOUCESTER TWP M U A	1439-00	58	0.055282%	58	0.061092%	
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	2	0.001906%	2	0.002107%	
KEANSBURG BORO HOUSING AUTH	1450-00	2	0.001906%	3	0.003160%	
POMPTON LAKES BOROUGH MUA	1451-00	20	0.019063%	19	0.020013%	
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	57	0.054329%	56	0.058985%	
VINELAND CITY HOUSING AUTHORITY	1460-00	39	0.037172%	38	0.040026%	
CAPE MAY CITY HOUSING AUTH	1463-00	5	0.004766%	5	0.005267%	
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	21	0.020016%	21	0.022119%	
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	22	0.020969%	21	0.022119%	
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	11	0.010485%	10	0.010533%	
HADDON TOWNSHIP HOUSING AUTH	1470-00	5	0.004766%	5	0.005267%	
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	30	0.028594%	28	0.029493%	
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	19	0.018110%	16	0.016853%	
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	10	0.009531%	9	0.009480%	
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	38	0.036219%	36	0.037919%	
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	54	0.051469%	50	0.052665%	
ESSEX REGIONAL HEALTH COMMISSI	1500-00	8	0.007625%	8	0.008426%	
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	15	0.014297%	16	0.016853%	
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	390	0.371723%	396	0.417109%	
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	11	0.010485%	13	0.013693%	
NEW JERSEY EDUCATIONAL FACILIT	1504-00	21	0.020016%	21	0.022119%	
LINDEN CITY HOUSING AUTHORITY	1505-00	24	0.022875%	24	0.025279%	
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	24	0.022875%	24	0.025279%	
NEW JERSEY ASSOCIATION OF COUN	1516-00	5	0.004766%	1	0.001053%	
TWO RIVER WATER RECLAMATION AU	1525-00	49	0.046704%	51	0.053719%	
GLOUCESTER COUNTY UTILITIES AU	1526-00	85	0.081017%	83	0.087424%	
MERCER COUNTY IMPROVEMENT AUTH	1527-00	34	0.032407%	34	0.035812%	
SOUTH JERSEY PORT CORPORATION	1530-00	130	0.123908%	132	0.139036%	
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	25	0.023828%	22	0.023173%	
BUENA BOROUGH MUN UTIL AUTH	1540-00	14	0.013344%	14	0.014746%	
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	45	0.042891%	42	0.044239%	
MIDDLE BROOK REGIONAL HEALTH C	1545-00	4	0.003813%	6	0.006320%	
EDGEWATER BOROUGH HOUSING AUTH	1553-00	4	0.003813%	4	0.004213%	
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	12	0.011438%	10	0.010533%	
WILDWOOD CITY HOUSING AUTH	1560-00	8	0.007625%	7	0.007373%	
FREEHOLD BOROUGH HOUSING AUTH	1561-00	4	0.003813%	4	0.004213%	
WOODBIDGE TOWNSHIP FIRE DIST	1562-00	53	0.050516%	52	0.054772%	
ATLANTIC COUNTY BOARD OF WELFA	1565-00	230	0.219221%	228	0.240154%	

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ATLANTIC CO BD OF WELFARE WORK	1565-01	39	0.037172%	44	0.046345%
ATLANTIC CO BD OF WELFARE YOUT	1565-02	2	0.001906%	4	0.004213%
BERGEN COUNTY BD OF SOC SERV	1566-00	338	0.322160%	331	0.348644%
BURLINGTON COUNTY BD OF SOC SE	1567-00	435	0.414615%	420	0.442389%
GLOUCESTER COUNTY BD OF SOC SE	1571-00	261	0.248769%	257	0.270700%
MERCER COUNTY BOARD OF SOC SER	1573-00	706	0.672915%	698	0.735208%
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	699	0.666243%	676	0.712035%
SALEM COUNTY BOARD OF SOC SERV	1579-00	104	0.099126%	107	0.112704%
SOMERSET COUNTY BOARD OF SOC S	1580-00	218	0.207784%	223	0.234887%
UNION COUNTY BOARD OF SOC SERV	1582-00	2	0.001906%	2	0.002107%
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	37	0.035266%	37	0.038972%
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	31	0.029547%	30	0.031599%
HUDSON REGIONAL HEALTH COMM	1591-00	28	0.026688%	27	0.028439%
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	35	0.033360%	33	0.034759%
OCEAN COUNTY UTILITIES AUTHORI	1597-00	358	0.341223%	346	0.364444%
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	2	0.001906%	2	0.002107%
NEW JERSEY SPORTS & EXPOSITION	1599-00	163	0.155361%	186	0.195915%
NJ SPORTS & EXPOSITION AUTHORI	1599-01	41	0.039079%	40	0.042132%
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	39	0.037172%	39	0.041079%
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	9	0.008578%	9	0.009480%
NEW JERSEY HEALTH CARE FAC FIN	1616-00	21	0.020016%	23	0.024226%
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	11	0.010485%	12	0.012640%
WESTERN MONMOUTH UTILITIES AUT	1621-00	74	0.070532%	73	0.076891%
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	7	0.006672%	6	0.006320%
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	31	0.029547%	32	0.033706%
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	30	0.028594%	29	0.030546%
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	19	0.018110%	19	0.020013%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	2	0.001906%	3	0.003160%
CAMDEN COUNTY MUN UTIL AUTH	1631-00	138	0.131533%	140	0.147463%
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	23	0.021922%	23	0.024226%
WEST WINDSOR TOWNSHIP PARKING	1635-00	6	0.005719%	6	0.006320%
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	319	0.304051%	298	0.313885%
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	242	0.230659%	248	0.261220%
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	28	0.026688%	27	0.028439%
CUMBERLAND COUNTY UTILITIES AU	1648-00	49	0.046704%	48	0.050559%
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	30	0.028594%	30	0.031599%
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	205	0.195393%	205	0.215928%
NEWTON TOWN HOUSING AUTH	1653-00	1	0.000953%	1	0.001053%
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	35	0.033360%	33	0.034759%
OCEAN COUNTY SOIL CONSERVATION	1658-00	16	0.015250%	15	0.015800%
CUMBERLAND-SALEM CONSERVATION	1659-00	1	0.000953%	1	0.001053%
FREEHOLD SOIL CONSERVATION DIS	1660-00	19	0.018110%	16	0.016853%
WARREN COUNTY SOIL CONSERVATIO	1661-00	4	0.003813%	3	0.003160%
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	8	0.007625%	6	0.006320%
BURLINGTON COUNTY SOIL CONS DI	1670-00	6	0.005719%	6	0.006320%
HUNTERDON COUNTY SOIL CONSERVA	1671-00	6	0.005719%	6	0.006320%
CHESTER BOROUGH/TWP JT FR PUB	1673-00	9	0.008578%	10	0.010533%
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	5	0.004766%	5	0.005267%
WASHINGTON TWP BD OF FIRE COMM	1676-00	27	0.025735%	25	0.026333%
MERCER COUNTY SOIL CONSERVATIO	1680-00	2	0.001906%	2	0.002107%
GLOUCESTER TWP FIRE COMM DST 4	1682-00	7	0.006672%	6	0.006320%
GLOUCESTER COUNTY SOIL CONSERV	1686-00	2	0.001906%	4	0.004213%
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	60	0.057188%	62	0.065305%
READINGTON LEBANON SEWERAGE AU	1694-00	6	0.005719%	7	0.007373%
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	4	0.003813%	4	0.004213%
CHERRY HILL TWP FIRE DIST 13	1702-00	72	0.068626%	64	0.067412%
BUENA BOROUGH HOUSING AUTHORIT	1709-00	2	0.001906%	2	0.002107%
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	8	0.007625%	7	0.007373%
CAMDEN CITY PARKING AUTH	1718-00	37	0.035266%	37	0.038972%
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	92	0.087689%	80	0.084265%
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	0	0.000000%	26	0.027386%
MADISON BORO HOUSING AUTHORITY	1727-00	8	0.007625%	8	0.008426%
PINELANDS COMMISSION	1728-00	57	0.054329%	53	0.055825%
WARREN CO MOSQ EXTERM COMM	1729-00	8	0.007625%	8	0.008426%
ATLANTIC CITY MUN UTIL AUTH	1730-00	109	0.103892%	107	0.112704%
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	15	0.014297%	16	0.016853%
SOUTH ORANGE VILLAGE PARKING A	1739-00	7	0.006672%	10	0.010533%
VOORHEES FIRE DISTRICT	1740-00	33	0.031454%	30	0.031599%
VOORHEES FIRE DISTRICT PFRS	1740-01	8	0.007625%	8	0.008426%
CAMDEN COUNTY SOIL CON DIST	1741-00	3	0.002859%	3	0.003160%
WARREN CO (PEQUEST RIVER) MUN	1743-00	8	0.007625%	8	0.008426%
DEPTFORD TWP FIRE DISTRICT	1744-00	30	0.028594%	26	0.027386%

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2017 and 2016

	Employer number	2017		2016	
		Plan members	Allocation percentage	Plan members	Allocation percentage
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	172	0.163940%	165	0.173796%
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	6	0.005719%	7	0.007373%
CUMBERLAND COUNTY IMPROV AUTH	1770-00	0	0.000000%	48	0.050559%
OCEAN TOWNSHIP FIRE DIST #2	1775-00	9	0.008578%	8	0.008426%
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	33	0.031454%	29	0.030546%
SAYREVILLE HOUSING AUTHORITY	1781-00	2	0.001906%	2	0.002107%
BORDENTOWN SEWERAGE AUTHORITY	1787-00	21	0.020016%	20	0.021066%
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	9	0.008578%	9	0.009480%
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	69	0.065766%	71	0.074785%
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	6	0.005719%	6	0.006320%
MIDDLESEX COUNTY MUN JOINT INS	1801-00	5	0.004766%	5	0.005267%
WARREN CO POLLUTION CONTROL	1809-00	13	0.012391%	12	0.012640%
OCEAN TOWNSHIP FIRE DIST #1	1814-00	10	0.009531%	10	0.010533%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	7	0.006672%	4	0.004213%
CAMDEN CO HEALTH SERVICES CTR	1817-00	260	0.247816%	264	0.278073%
HOWELL TOWNSHIP FIRE DIST #3	1818-00	4	0.003813%	2	0.002107%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	1	0.000953%	1	0.001053%
CAMDEN CO POLLUTION CONTROL FI	1835-00	29	0.027641%	27	0.028439%
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	11	0.010485%	9	0.009480%
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	8	0.007625%	8	0.008426%
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	4	0.003813%	4	0.004213%
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	8	0.007625%	8	0.008426%
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	13	0.012391%	13	0.013693%
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	4	0.003813%	4	0.004213%
NORTH HUDSON REGIONAL FIRE & R	1906-00	430	0.409849%	435	0.458188%
BAYONNE CITY MUNICIPAL UTILITI	1919-00	8	0.007625%	11	0.011586%
COMPENSATION RATING & INSPEC.	8001-00	147	0.140111%	150	0.157996%
DELAWARE RIVER BASIN COMMISSIO	8006-00	62	0.059094%	61	0.064252%
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	242	0.230659%	248	0.261220%
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	5	0.004766%	6	0.006320%
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	12	0.011438%	12	0.012640%
WOODBRIIDGE TWP FIRE DIST (FORD	8023-00	21	0.020016%	10	0.010533%
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	25	0.023828%	24	0.025279%
SOUTH JERSEY TRANS AUTHORITY	8073-00	426	0.406036%	401	0.422376%
LINDENWOLD TWP FIRE DIST 1	8082-00	2	0.001906%	6	0.006320%
SECAUCUS HOUSING AUTHORITY	8099-00	10	0.009531%	10	0.010533%
PRINCETON	8140-00	167	0.159174%	172	0.181169%
PRINCETON RETIRED CH48	8140-01	54	0.051469%	50	0.052665%
Total Non Special Funding Situation		<u>60,231</u>	<u>57.408390%</u>	<u>55,482</u>	<u>58.439540%</u>
Total			<u>100.000000%</u>		<u>100.000000%</u>

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

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State of New Jersey
State Health Benefit Local Government Retired Employees Plan
Schedules of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017 and As of June 30, 2016

		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
Employer number		June 30, 2016	June 30, 2017				
Special Funding Situations:							
Nonemployer (State of New Jersey)		\$ 9,025,878,097	8,695,413,135	—	—	1,490,139	196,086,445
Non Special Funding Situations:							
BAYONNE CITY HOUSING AUTH	0002-00	19,215,178	16,540,260	—	—	2,835	—
BLAIRSTOWN TOWNSHIP	0004-00	6,633,817	6,032,253	—	—	1,034	—
BURLINGTON CITY HOUSING AUTH	0006-00	686,272	583,687	—	—	100	—
CHATHAM TOWNSHIP	0008-00	26,535,267	22,377,950	—	—	3,835	—
ELIZABETH CITY HOUSING AUTHORI	0011-00	19,672,548	16,734,822	—	—	2,868	—
GUTTENBERG TOWN	0012-00	23,561,494	20,042,792	—	—	3,435	—
HOLLAND TOWNSHIP	0017-00	3,202,457	2,529,720	—	—	434	—
JEFFERSON TOWNSHIP	0019-00	40,031,585	35,026,348	—	—	6,003	—
MANCHESTER TOWNSHIP	0020-00	38,430,139	33,664,207	—	—	5,769	—
MAURICE RIVER TOWNSHIP	0021-00	4,346,316	3,891,862	—	—	667	—
MONROE TOWNSHIP	0024-00	46,894,087	40,085,585	—	—	6,870	—
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	4,575,001	4,475,549	—	—	767	162,779
PASSAIC VALLEY SEWERAGE COMM	0027-00	174,308,496	151,780,569	—	—	26,011	—
PERTH AMBOY CITY HOUS AUTH	0029-00	8,921,317	7,783,519	—	—	1,334	—
PITTSBORO TOWNSHIP	0030-00	5,947,545	—	—	—	—	—
PRINCETON HOUSING AUTHORITY	0031-00	2,058,816	1,751,266	—	—	300	—
RIVERSIDE TOWNSHIP	0033-00	3,888,729	3,307,970	—	—	567	—
WEST NEW YORK HOUSING AUTHORITY	0035-00	12,123,775	13,426,648	—	—	2,301	1,890,409
WYCKOFF TOWNSHIP	0036-00	24,705,136	21,210,371	—	—	3,635	—
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	2,058,816	1,945,829	—	—	333	9,698
AVALON BOROUGH	0038-00	27,221,321	23,740,092	—	—	4,068	—
CAPE MAY CITY	0040-00	24,476,451	20,431,917	—	—	3,501	—
CEDAR GROVE TOWNSHIP	0041-00	21,731,364	19,069,776	—	—	3,268	—
HAMMONTOWN TOWN	0045-00	22,646,320	19,459,105	—	—	3,335	—
HAMMONTOWN TOWN	0045-01	457,587	389,125	—	—	67	—
HUNTERDON COUNTY	0047-00	—	122,008,224	—	—	20,909	113,644,566
WEST AMWELL TOWNSHIP	0054-00	2,745,088	2,140,595	—	—	367	—
CAPE MAY COUNTY BRIDGE COMM	0056-00	10,751,231	8,756,536	—	—	1,501	—
CLINTON TOWN	0057-00	9,378,904	8,561,973	—	—	1,467	—
RAHWAY CITY HOUSING AUTHORITY	0060-00	3,888,729	3,307,970	—	—	567	—
ANDOVER TOWNSHIP	0061-00	12,352,677	10,507,802	—	—	1,801	—
BETHLEHEM TOWNSHIP	0064-00	3,202,457	2,724,283	—	—	467	—
BOUND BROOK BOROUGH	0065-00	17,842,634	15,178,118	—	—	2,601	—
BUENA BOROUGH	0066-00	7,320,089	6,032,253	—	—	1,034	—
GARFIELD CITY HOUSING AUTH	0070-00	5,032,588	4,475,549	—	—	767	—
MILFORD BOROUGH	0072-00	2,516,185	2,140,595	—	—	367	—
PATERSON CITY HOUSING AUTHORITY	0074-00	19,215,178	15,761,806	—	—	2,701	—
PENNSAUKEN TOWNSHIP	0075-00	1,143,859	973,016	—	—	167	—
SEA ISLE CITY	0077-00	36,600,226	31,329,049	—	—	5,369	—
CLAYTON BOROUGH	0081-00	14,411,275	13,037,523	—	—	2,234	—
SEA BRIGHT BOROUGH	0084-00	6,633,817	5,837,691	—	—	1,000	—
STONE HARBOR BOROUGH	0085-00	15,097,547	12,648,398	—	—	2,168	—
STONE HARBOR BOROUGH	0085-01	2,745,088	1,945,829	—	—	333	—
NORTH BERGEN TWP HOUSING AUTH	0086-00	12,810,046	10,702,569	—	—	1,834	—
LITTLE FERRY BOROUGH	0087-00	13,038,731	10,897,131	—	—	1,867	—
MIDLAND PARK BOROUGH	0088-00	10,522,546	8,367,411	—	—	1,434	—
MAYWOOD BOROUGH	0089-00	18,757,591	15,761,806	—	—	2,701	—
NETCONG BOROUGH	0090-00	4,346,316	3,697,299	—	—	634	—
WEST DEPTFORD TOWNSHIP	0092-00	41,632,814	35,804,598	—	—	6,136	—
ISLAND HEIGHTS BOROUGH	0093-00	2,058,816	1,751,266	—	—	300	—
LINWOOD CITY	0094-00	14,868,862	11,675,381	—	—	2,001	—
UPPER DEERFIELD TOWNSHIP	0097-00	5,947,545	4,475,549	—	—	767	—
RARITAN BOROUGH	0098-00	14,640,177	12,842,960	—	—	2,201	—
MAPLE SHADE TOWNSHIP	0099-00	9,378,904	7,199,832	—	—	1,234	—
SOUTH BOUND BROOK BOROUGH	0101-00	5,947,545	4,864,674	—	—	834	—
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	4,575,001	4,280,987	—	—	734	—
MARLBORO TOWNSHIP	0104-00	29,280,137	25,296,796	—	—	4,335	—
SOUTH TOMS RIVER BOROUGH	0116-00	5,947,545	4,864,674	—	—	834	—
WOODBURY HEIGHTS BOROUGH	0119-00	5,947,545	5,059,441	—	—	867	—
CLINTON TOWNSHIP	0131-00	7,320,089	6,616,145	—	—	1,134	—
EGG HARBOR TOWNSHIP	0132-00	31,338,953	26,269,608	—	—	4,502	—
BERLIN BOROUGH	0135-00	14,182,590	13,037,523	—	—	2,234	—
STILLWATER TOWNSHIP	0136-00	4,346,316	3,697,299	—	—	634	—
GLEN ROCK BOROUGH	0139-00	29,509,039	27,048,062	—	—	4,635	—
SUSSEX BOROUGH	0140-00	2,745,088	2,140,595	—	—	367	—
LAMBERTVILLE CITY	0161-00	10,751,231	8,951,098	—	—	1,534	—
WOODBINE BOROUGH	0162-00	1,601,229	1,751,266	—	—	300	229,146
DELAWARE TOWNSHIP	0164-00	5,947,545	5,254,003	—	—	900	—
CLEMENTON BOROUGH	0166-00	6,633,817	6,421,582	—	—	1,100	172,668
STAFFORD TOWNSHIP	0167-00	57,645,317	50,982,716	—	—	8,737	—
MOUNT OLIVE TOWNSHIP	0172-00	39,802,683	36,193,723	—	—	6,203	—
HAMPTON TOWNSHIP	0175-00	5,032,588	4,280,987	—	—	734	—
EAST RUTHERFORD BOROUGH	0177-00	16,927,678	15,761,806	—	—	2,701	—
PEAPACK GLADSTONE BOROUGH	0188-00	9,150,002	7,978,286	—	—	1,367	—
BEACH HAVEN BOROUGH	0195-00	17,842,634	15,761,806	—	—	2,701	—
VERONA TOWNSHIP	0201-00	27,907,593	—	—	—	—	—
SWEDESBORO BOROUGH	0205-00	3,202,457	2,529,720	—	—	434	—
ALPINE BOROUGH	0211-00	2,058,816	1,751,266	—	—	300	—
OAKLYN BOROUGH	0212-00	6,405,132	6,032,253	—	—	1,034	10,269
MATAWAN BOROUGH	0214-00	21,960,049	17,902,401	—	—	3,068	—
BARNEGAT LIGHT BOROUGH	0217-00	2,745,088	2,335,158	—	—	400	—
AUDUBON BOROUGH	0222-00	17,842,634	15,567,243	—	—	2,668	—
SCOTCH PLAINS TOWNSHIP	0245-00	17,613,950	17,123,947	—	—	2,935	526,941
BERKELEY TOWNSHIP	0246-00	85,095,541	72,582,212	—	—	12,439	—

Deferred inflows of resources – June 30, 2017

OPEB Expense – Year ended June 30, 2017

Total deferred outflows of resources	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
197,576,584	—	965,116,915	—	965,116,915	594,443,518	27,853,185	622,296,703
2,835	—	1,835,828	1,418,805	3,254,633	1,130,740	(201,535)	929,205
1,034	—	669,529	189,973	859,502	412,382	(26,985)	385,397
100	—	64,784	57,239	122,023	39,903	(8,131)	31,772
3,835	—	2,483,762	2,390,918	4,874,680	1,529,821	(339,619)	1,190,202
2,868	—	1,857,423	1,638,063	3,495,486	1,144,041	(232,679)	911,362
3,435	—	2,224,580	1,962,101	4,186,681	1,370,183	(278,707)	1,091,476
434	—	280,777	447,834	728,611	172,939	(63,613)	109,326
6,003	—	3,887,827	2,427,239	6,314,866	2,394,502	(344,778)	2,049,724
5,769	—	3,736,441	2,293,745	6,030,186	2,301,382	(325,816)	1,975,566
667	—	431,964	180,655	612,619	266,059	(25,661)	240,398
6,870	—	4,449,159	3,723,769	8,172,928	2,740,366	(528,945)	2,211,421
163,546	—	496,748	—	496,748	305,961	23,122	329,083
26,011	—	16,846,353	11,252,318	28,098,671	10,376,157	(1,598,341)	8,777,816
1,334	—	863,904	561,741	1,425,645	532,104	(79,793)	452,311
—	—	—	5,207,800	5,207,800	—	(739,744)	(739,744)
300	—	194,376	171,527	365,903	119,722	(24,365)	95,357
567	—	367,157	323,847	691,004	226,142	(46,001)	180,141
1,892,710	—	1,490,244	—	1,490,244	917,884	268,524	1,186,408
3,635	—	2,354,171	1,875,957	4,230,128	1,450,002	(266,471)	1,183,531
10,031	—	215,970	—	215,970	133,022	1,378	134,400
4,068	—	2,634,948	1,722,876	4,357,824	1,622,941	(244,727)	1,378,214
3,501	—	2,267,769	2,400,806	4,668,575	1,396,785	(341,024)	1,055,761
3,268	—	2,116,583	1,265,914	3,382,497	1,303,665	(179,817)	1,123,848
3,335	—	2,159,795	1,704,430	3,864,225	1,330,281	(242,107)	1,088,174
67	—	43,190	38,223	81,413	26,602	(5,429)	21,173
113,665,475	—	13,541,875	—	13,541,875	8,340,834	16,142,694	24,483,528
367	—	237,588	409,801	647,389	146,337	(58,210)	88,127
1,501	—	971,901	1,257,737	2,229,638	598,622	(178,656)	419,966
1,467	—	950,306	237,323	1,187,629	585,321	(33,711)	551,610
567	—	367,157	323,847	691,004	226,142	(46,001)	180,141
1,801	—	1,166,277	1,028,781	2,195,058	718,344	(146,134)	572,210
467	—	302,372	266,608	568,980	186,240	(37,871)	148,369
2,601	—	1,684,642	1,485,743	3,170,385	1,037,620	(211,043)	826,577
1,034	—	669,529	790,887	1,460,416	412,382	(112,342)	300,040
767	—	496,748	237,894	734,642	305,961	(33,792)	272,169
367	—	237,588	209,369	446,957	146,337	(29,740)	116,597
2,701	—	1,749,426	2,143,896	3,893,322	1,077,522	(304,531)	772,991
167	—	107,997	95,272	203,269	66,518	(13,533)	52,985
5,369	—	3,477,258	2,866,515	6,343,773	2,141,744	(407,175)	1,734,569
2,234	—	1,447,054	475,027	1,922,081	891,283	(67,475)	823,808
1,000	—	647,934	371,198	1,019,132	399,081	(52,727)	346,354
2,168	—	1,403,865	1,438,392	2,842,257	864,681	(204,317)	660,364
333	—	215,970	591,216	807,186	133,022	(83,980)	49,042
1,834	—	1,187,894	1,247,849	2,435,743	731,658	(177,251)	554,407
1,867	—	1,209,489	1,266,865	2,476,354	744,959	(179,952)	565,007
1,434	—	928,711	1,419,946	2,348,657	572,020	(201,697)	370,323
2,701	—	1,749,426	1,743,223	3,492,649	1,077,522	(247,617)	829,905
634	—	410,369	361,880	772,249	252,758	(51,403)	201,355
6,136	—	3,974,006	3,104,409	7,078,415	2,447,706	(440,967)	2,006,739
300	—	194,376	171,527	365,903	119,722	(24,365)	95,357
2,001	—	1,295,868	2,144,467	3,440,335	798,163	(304,612)	493,551
767	—	496,748	1,039,050	1,535,798	305,961	(147,592)	158,369
2,201	—	1,425,459	856,684	2,282,143	877,982	(121,688)	756,294
1,234	—	799,120	1,506,090	2,305,210	492,201	(213,933)	278,268
834	—	539,937	676,600	1,216,537	332,563	(96,108)	236,455
734	—	475,153	18,446	493,599	292,661	(2,620)	290,041
4,335	—	2,807,729	2,075,628	4,883,357	1,729,362	(294,833)	1,434,529
834	—	539,937	676,600	1,216,537	332,563	(96,108)	236,455
867	—	561,555	495,184	1,056,739	345,878	(70,339)	275,539
1,134	—	734,336	247,022	981,358	452,299	(35,088)	417,211
4,502	—	2,915,703	2,972,246	5,887,949	1,795,866	(422,194)	1,373,672
2,234	—	1,447,054	274,785	1,721,839	891,283	(39,032)	852,251
634	—	410,369	361,880	772,249	252,758	(51,403)	201,355
4,635	—	3,002,105	644,842	3,646,947	1,849,084	(91,597)	1,757,487
367	—	237,588	409,801	647,389	146,337	(58,210)	88,127
1,534	—	993,496	1,076,512	2,070,008	611,923	(152,914)	459,009
229,446	—	194,376	—	194,376	119,722	32,549	152,271
900	—	583,150	313,959	897,109	359,179	(44,596)	314,583
173,768	—	712,741	—	712,741	438,998	24,527	463,525
8,737	—	5,658,648	2,987,649	8,646,297	3,485,326	(424,382)	3,060,944
6,203	—	4,017,195	1,139,456	5,156,651	2,474,307	(161,855)	2,312,452
734	—	475,153	419,119	894,272	292,661	(59,534)	233,127
2,701	—	1,749,426	140,911	1,890,337	1,077,522	(20,016)	1,057,506
1,367	—	885,522	580,567	1,466,089	545,419	(82,467)	462,952
2,701	—	1,749,426	942,067	2,691,493	1,077,522	(133,816)	943,706
—	—	—	24,436,500	24,436,500	—	(3,471,094)	(3,471,094)
434	—	280,777	447,834	728,611	172,939	(63,613)	109,326
300	—	194,376	171,527	365,903	119,722	(24,365)	95,357
11,303	—	669,529	—	669,529	412,382	1,459	413,841
3,068	—	1,987,014	2,553,507	4,540,521	1,223,860	(362,714)	861,146
400	—	259,183	228,576	487,759	159,638	(32,468)	127,170
2,668	—	1,727,832	1,123,292	2,851,124	1,064,222	(159,559)	904,663
529,876	—	1,900,613	—	1,900,613	1,170,642	74,850	1,245,492
12,439	—	8,056,008	6,904,814	14,960,822	4,961,929	(980,797)	3,981,132

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
Schedules of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017 and As of June 30, 2016

Deferred outflows of resources – June 30, 2017

	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
		June 30, 2016	June 30, 2017				
LOWER TOWNSHIP	0247-00	\$ 33,397,768	28,604,766	—	—	4,902	—
NORTH BRUNSWICK TOWNSHIP	0248-00	40,260,270	36,193,723	—	—	6,203	—
HADDON TOWNSHIP FIRE COMM DIST	0250-00	1,372,544	1,167,579	—	—	200	—
SOMERS POINT CITY	0251-00	14,411,275	12,842,960	—	—	2,201	—
LODI BOROUGH HOUSING AUTHORITY	0253-00	4,575,001	3,891,862	—	—	667	—
MENDHAM BOROUGH	0255-00	6,405,132	5,837,691	—	—	1,000	—
PENNINGTON BOROUGH	0257-00	5,489,958	4,475,549	—	—	767	—
MOUNT ARLINGTON BOROUGH	0259-00	9,150,002	7,978,286	—	—	1,367	—
WANAQUE BOROUGH	0260-00	12,123,775	11,480,819	—	—	1,967	77,967
FANWOOD BOROUGH	0261-00	17,156,363	13,426,648	—	—	2,301	—
TUCKERTON BOROUGH	0262-00	6,862,502	6,421,582	—	—	1,100	—
DELTRAN TOWNSHIP	0276-00	9,836,274	8,756,536	—	—	1,501	—
SANDYSTON TOWNSHIP	0277-00	2,058,816	1,362,141	—	—	233	—
BRANCHBURG TOWNSHIP	0279-00	19,215,178	16,345,697	—	—	2,801	—
WHITE TOWNSHIP	0281-00	2,058,816	1,556,704	—	—	267	—
EAST WINDSOR TOWNSHIP	0282-00	33,626,453	28,799,328	—	—	4,935	—
TRENTON CITY PARKING AUTHORITY	0300-00	1,601,229	1,167,579	—	—	200	—
READINGTON TOWNSHIP	0319-00	26,306,365	22,183,388	—	—	3,802	—
TETERBORO BOROUGH	0321-00	5,261,273	4,475,549	—	—	767	—
CAMDEN CITY	0336-00	234,698,684	198,676,861	—	—	34,047	—
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	16,698,776	14,399,664	—	—	2,468	—
UNION CITY HOUSING AUTH	0344-00	6,633,817	6,421,582	—	—	1,100	172,668
FRANKFORD TOWNSHIP	0345-00	4,117,631	3,891,862	—	—	667	19,587
CAMDEN CITY HOUSING AUTH	0348-00	34,312,725	28,410,203	—	—	4,869	—
ESSEX COUNTY	0349-00	—	775,053,367	—	—	132,822	721,923,491
MERCER COUNTY	0350-00	423,189,987	365,829,702	—	—	62,693	—
MERCER COUNTY LIBRARY	0350-01	24,018,864	20,626,684	—	—	3,535	—
HUDSON COUNTY	0352-00	855,072,606	736,719,048	—	—	126,252	—
ESTELL MANOR CITY	0355-00	686,272	583,687	—	—	100	—
NEWARK CITY	0356-00	3,660,044	3,113,408	—	—	534	—
SOUTH AMBOY CITY	0358-00	32,711,496	27,631,749	—	—	4,735	—
TRENTON CITY	0359-00	344,270,676	299,085,180	—	—	51,255	—
TRENTON CITY LIBRARY	0359-01	5,947,545	4,864,674	—	—	834	—
JERSEY CITY (POLICE)	0360-01	228,685	194,562	—	—	33	—
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	1,601,229	1,362,141	—	—	233	—
ALLENDALE BOROUGH	0362-00	13,267,633	11,480,819	—	—	1,967	—
AUDUBON PARK BOROUGH	0365-00	—	194,562	—	—	33	181,225
BRANCHVILLE BOROUGH	0369-00	1,372,544	1,167,579	—	—	200	—
CHESTER BOROUGH	0373-00	8,006,360	5,448,566	—	—	934	—
CLOSTER BOROUGH	0374-00	15,326,449	13,037,523	—	—	2,234	—
DUNELLEN BOROUGH	0375-00	13,496,318	11,286,256	—	—	1,934	—
EMERSON BOROUGH	0378-00	6,862,502	6,421,582	—	—	1,100	—
ENGLEWOOD CLIFFS BOROUGH	0379-00	18,757,591	15,761,806	—	—	2,701	—
FAIR HAVEN BOROUGH	0380-00	13,953,905	11,675,381	—	—	2,001	—
GLEN GARDNER BOROUGH	0387-00	2,058,816	1,167,579	—	—	200	—
HAMPTON BOROUGH	0389-00	2,058,816	1,751,266	—	—	300	—
HELMETTA BOROUGH	0392-00	3,888,729	2,918,845	—	—	500	—
JAMESBURG BOROUGH	0398-00	6,633,817	6,226,816	—	—	1,067	—
LAKEHURST BOROUGH	0400-00	5,947,545	5,643,128	—	—	967	48,492
LAWNSIDE BOROUGH	0401-00	5,261,273	5,643,128	—	—	967	649,406
LINDENWOLD BOROUGH	0403-00	13,953,905	12,648,398	—	—	2,168	—
MILLTOWN BOROUGH	0408-00	13,496,318	12,259,273	—	—	2,101	—
NEPTUNE CITY BOROUGH	0411-00	5,032,588	6,226,816	—	—	1,067	1,393,323
TINTON FALLS BOROUGH	0413-00	37,744,085	34,053,331	—	—	5,836	—
NORTH CALDWELL TOWNSHIP	0414-00	6,405,132	5,254,003	—	—	900	—
OLD TAPPAN BOROUGH	0417-00	12,352,677	11,091,694	—	—	1,901	—
PARAMUS BOROUGH	0418-00	90,356,814	74,333,478	—	—	12,739	—
PARAMUS BOROUGH POLICE DEPARTM	0418-01	10,064,959	8,756,536	—	—	1,501	—
PEMBERTON BOROUGH	0419-00	2,745,088	2,529,720	—	—	434	—
RIVERTON BOROUGH	0424-00	6,176,230	5,448,566	—	—	934	—
ROSELAND BOROUGH	0428-00	16,698,776	14,010,539	—	—	2,401	—
SHIP BOTTOM BOROUGH	0430-00	6,405,132	4,280,987	—	—	734	—
SHREWSBURY BOROUGH	0431-00	13,953,905	11,480,819	—	—	1,967	—
SPOTSWOOD BOROUGH	0434-00	23,332,592	20,237,355	—	—	3,468	—
STRATFORD BOROUGH	0437-00	11,208,818	9,729,552	—	—	1,667	—
WATCHUNG BOROUGH	0443-00	20,816,407	17,707,634	—	—	3,035	—
WEST CAPE MAY BOROUGH	0444-00	3,431,359	2,335,158	—	—	400	—
WEST WILDWOOD BOROUGH	0446-00	1,372,544	1,556,704	—	—	267	248,163
WOODCLIFF LAKE BOROUGH	0447-00	13,267,633	11,675,381	—	—	2,001	—
ALEXANDRIA TOWNSHIP	0453-00	2,287,501	1,945,829	—	—	333	—
BERLIN TOWNSHIP	0458-00	15,555,134	13,426,648	—	—	2,301	—
CHESTER TOWNSHIP	0463-00	17,613,950	15,372,681	—	—	2,634	—
CINNAMINSON TOWNSHIP	0464-00	12,123,775	10,313,240	—	—	1,767	—
COMMERCIAL TOWNSHIP	0465-00	3,660,044	3,113,408	—	—	534	—
CRANBURY TOWNSHIP	0466-00	9,607,589	7,394,395	—	—	1,267	—
DEERFIELD TOWNSHIP	0467-00	1,372,544	1,167,579	—	—	200	—
DELANCO TOWNSHIP	0468-00	4,803,686	4,086,424	—	—	700	—
DENNIS TOWNSHIP	0469-00	7,777,458	6,421,582	—	—	1,100	—
DEPTFORD TOWNSHIP	0470-00	40,717,857	34,442,456	—	—	5,902	—
EAGLESWOOD TOWNSHIP	0473-00	2,973,772	2,529,720	—	—	434	—
EASTAMPTON TOWNSHIP	0474-00	3,202,457	2,918,845	—	—	500	—
EAST GREENWICH TOWNSHIP	0475-00	8,006,360	7,394,395	—	—	1,267	—
EDGEWATER PARK TOWNSHIP	0477-00	3,660,044	3,307,970	—	—	567	—
ELK TOWNSHIP	0478-00	6,862,502	5,448,566	—	—	934	—
GREEN TOWNSHIP	0487-00	3,888,729	3,891,862	—	—	667	220,018
GREEN BROOK TOWNSHIP	0488-00	14,868,862	13,037,523	—	—	2,234	—
HAINESPORT TOWNSHIP	0492-00	3,431,359	2,724,283	—	—	467	—

Deferred inflows of resources – June 30, 2017

OPEB Expense – Year ended June 30, 2017

Total deferred outflows of resources	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
4,902	—	3,174,886	2,599,907	5,774,793	1,955,504	(369,305)	1,586,199
6,203	—	4,017,195	1,540,129	5,557,324	2,474,307	(218,768)	2,255,539
200	—	129,591	114,288	243,879	79,819	(16,234)	63,585
2,201	—	1,425,459	656,252	2,081,711	877,982	(93,218)	784,764
667	—	431,964	380,896	812,860	266,059	(54,105)	211,954
1,000	—	647,934	170,956	818,890	399,081	(24,284)	374,797
767	—	496,748	638,377	1,135,125	305,961	(90,679)	215,282
1,367	—	885,522	580,567	1,466,089	545,419	(82,467)	462,952
79,934	—	1,274,273	—	1,274,273	784,862	11,075	795,937
2,301	—	1,490,244	2,516,235	4,006,479	917,884	(357,420)	560,464
1,100	—	712,741	27,574	740,315	438,998	(3,917)	435,081
1,501	—	971,901	456,581	1,428,482	598,622	(64,855)	533,767
233	—	151,186	533,977	685,163	93,120	(75,849)	17,271
2,801	—	1,814,233	1,600,030	3,414,263	1,117,439	(227,277)	890,162
267	—	172,781	352,752	525,533	106,421	(50,107)	56,314
4,935	—	3,196,481	2,618,923	5,815,404	1,968,805	(372,006)	1,596,799
200	—	129,591	314,529	444,120	79,819	(44,677)	35,142
3,802	—	2,462,167	2,371,711	4,833,878	1,516,520	(336,891)	1,179,629
767	—	496,748	438,135	934,883	305,961	(62,235)	243,726
34,047	—	22,051,442	20,449,735	42,501,177	13,582,123	(2,904,792)	10,677,331
2,468	—	1,598,240	1,209,246	2,807,486	984,403	(171,768)	812,635
173,768	—	712,741	—	712,741	438,998	24,527	463,525
20,254	—	431,964	—	431,964	266,059	2,782	268,841
4,869	—	3,153,291	3,582,288	6,735,579	1,942,203	(508,848)	1,433,355
722,056,313	—	86,024,334	—	86,024,334	52,984,884	102,545,950	155,530,834
62,693	—	40,603,986	29,802,325	70,406,311	25,009,174	(4,233,285)	20,775,889
3,535	—	2,289,387	1,818,718	4,108,105	1,410,100	(258,341)	1,151,759
126,252	—	81,769,550	62,503,304	144,272,854	50,364,239	(8,878,310)	41,485,929
100	—	64,784	57,239	122,023	39,903	(8,131)	31,772
534	—	345,562	304,831	650,393	212,842	(43,300)	169,542
4,735	—	3,066,889	2,905,308	5,972,197	1,888,986	(412,686)	1,476,300
51,255	—	33,195,912	22,868,036	56,063,948	20,446,326	(3,248,301)	17,198,025
834	—	539,937	676,600	1,216,537	332,563	(96,108)	236,455
33	—	21,595	19,016	40,611	13,301	(2,701)	10,600
233	—	151,186	133,304	284,490	93,120	(18,935)	74,185
1,967	—	1,274,273	923,621	2,197,894	784,862	(131,196)	653,666
181,258	—	21,595	—	21,595	13,301	25,742	39,043
200	—	129,591	114,288	243,879	79,819	(16,234)	63,585
934	—	604,744	1,935,478	2,540,222	372,480	(274,926)	97,554
2,234	—	1,447,054	1,276,373	2,723,427	891,283	(181,303)	709,980
1,934	—	1,252,678	1,305,088	2,557,766	771,561	(185,382)	586,179
1,100	—	712,741	27,574	740,315	438,998	(3,917)	435,081
2,701	—	1,749,426	1,743,223	3,492,649	1,077,522	(247,617)	829,905
2,001	—	1,295,868	1,343,311	2,639,179	798,163	(190,811)	607,352
200	—	129,591	715,203	844,794	79,819	(101,591)	21,772
300	—	194,376	171,527	365,903	119,722	(24,365)	95,357
500	—	323,967	686,298	1,010,265	199,541	(97,485)	102,056
1,067	—	691,124	8,747	699,871	425,683	(1,243)	424,440
49,459	—	626,339	—	626,339	385,781	6,888	392,669
650,373	—	626,339	—	626,339	385,781	92,245	478,026
2,168	—	1,403,865	436,994	1,840,859	864,681	(62,073)	802,608
2,101	—	1,360,675	398,772	1,759,447	838,079	(56,644)	781,435
1,394,390	—	691,124	—	691,124	425,683	197,915	623,598
5,836	—	3,779,630	1,330,570	5,110,200	2,327,984	(189,001)	2,138,983
900	—	583,150	714,632	1,297,782	359,179	(101,510)	257,669
1,901	—	1,231,084	484,915	1,715,999	758,260	(68,880)	689,380
12,739	—	8,250,384	9,880,483	18,130,867	5,081,651	(1,403,478)	3,678,173
1,501	—	971,901	656,823	1,628,724	598,622	(93,299)	505,323
434	—	280,777	47,351	328,128	172,939	(6,726)	166,213
934	—	604,744	332,975	937,719	372,480	(47,298)	325,182
2,401	—	1,555,051	1,571,696	3,126,747	957,801	(223,252)	734,549
734	—	475,153	1,620,948	2,096,101	292,661	(230,248)	62,413
1,967	—	1,274,273	1,524,536	2,798,809	784,862	(216,553)	568,309
3,468	—	2,246,174	1,580,444	3,826,618	1,383,484	(224,495)	1,158,989
1,667	—	1,079,898	752,094	1,831,992	665,140	(106,832)	558,308
3,035	—	1,965,397	1,733,525	3,698,922	1,210,545	(246,239)	964,306
400	—	259,183	829,490	1,088,673	159,638	(117,825)	41,813
248,430	—	172,781	—	172,781	106,421	35,250	141,671
2,001	—	1,295,868	742,396	2,038,264	798,163	(105,454)	692,709
333	—	215,970	190,543	406,513	133,022	(27,066)	105,956
2,301	—	1,490,244	1,114,164	2,604,408	917,884	(158,262)	759,622
2,634	—	1,706,237	1,104,276	2,810,513	1,050,921	(156,857)	894,064
1,767	—	1,144,682	1,009,575	2,154,257	705,043	(143,405)	561,638
534	—	345,562	304,831	650,393	212,842	(43,300)	169,542
1,267	—	820,715	1,525,106	2,345,821	505,502	(216,634)	288,868
200	—	129,591	114,288	243,879	79,819	(16,234)	63,585
700	—	453,558	399,913	853,471	279,360	(56,806)	222,554
1,100	—	712,741	828,730	1,541,471	438,998	(117,717)	321,281
5,902	—	3,822,820	3,572,019	7,394,839	2,354,586	(507,389)	1,847,197
434	—	280,777	247,592	528,369	172,939	(35,169)	137,770
500	—	323,967	85,383	409,350	199,541	(12,128)	187,413
1,267	—	820,715	123,035	943,750	505,502	(17,477)	488,025
567	—	367,157	123,606	490,763	226,142	(17,558)	208,584
934	—	604,744	933,890	1,538,634	372,480	(132,655)	239,825
220,685	—	431,964	—	431,964	266,059	31,253	297,312
2,234	—	1,447,054	875,700	2,322,754	891,283	(124,389)	766,894
467	—	302,372	467,040	769,412	186,240	(66,341)	119,899

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
Schedules of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017 and As of June 30, 2016

Deferred outflows of resources – June 30, 2017

	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
		June 30, 2016	June 30, 2017				
KNOWLTON TOWNSHIP	0498-00	\$ 3,202,457	2,724,283	—	—	467	—
LACEY TOWNSHIP	0499-00	47,351,456	40,864,039	—	—	7,003	—
LEBANON TOWNSHIP	0501-00	457,587	389,125	—	—	67	—
LIBERTY TOWNSHIP	0502-00	1,601,229	1,167,579	—	—	200	—
MANALAPAN TOWNSHIP	0510-00	48,037,728	40,280,147	—	—	6,903	—
MANSFIELD TOWNSHIP	0512-00	4,346,316	3,697,299	—	—	634	—
MANTUA TOWNSHIP	0514-00	24,247,549	—	—	—	—	—
MEDFORD TOWNSHIP	0516-00	32,253,910	28,021,078	—	—	4,802	—
MILLSTONE TOWNSHIP	0517-00	8,463,730	7,394,395	—	—	1,267	—
MINE HILL TOWNSHIP	0518-00	4,346,316	3,891,862	—	—	667	—
MONTAGUE TOWNSHIP	0520-00	2,973,772	2,335,158	—	—	400	—
MOUNT LAUREL TOWNSHIP	0522-00	29,051,452	24,518,341	—	—	4,202	—
MULLICA TOWNSHIP	0523-00	9,378,904	7,588,957	—	—	1,301	—
NEW HANOVER TOWNSHIP	0524-00	4,117,631	2,918,845	—	—	500	—
OXFORD TOWNSHIP	0528-00	1,829,914	1,362,141	—	—	233	—
PILES GROVE TOWNSHIP	0530-00	2,745,088	2,335,158	—	—	400	—
PLAINSBORO TOWNSHIP	0532-00	27,221,321	23,934,654	—	—	4,102	—
RIVER VALE TOWNSHIP	0538-00	20,358,820	17,318,509	—	—	2,968	—
ROXBURY TOWNSHIP	0539-00	51,240,403	43,588,321	—	—	7,470	—
SHAMONG TOWNSHIP	0541-00	2,058,816	1,751,266	—	—	300	—
SOUTHAMPTON TOWNSHIP	0543-00	6,862,502	6,226,816	—	—	1,067	—
SPRINGFIELD TOWNSHIP	0546-00	5,032,588	4,086,424	—	—	700	—
TABERNACLE TOWNSHIP	0548-00	3,888,729	3,502,533	—	—	600	—
UPPER PITTSBORO TOWNSHIP	0551-00	2,287,501	1,945,829	—	—	333	—
VOORHEES TOWNSHIP	0552-00	51,011,501	44,366,571	—	—	7,603	—
WASHINGTON TOWNSHIP	0557-00	65,422,993	58,182,548	—	—	9,971	—
WATERFORD TOWNSHIP	0559-00	12,352,677	11,091,694	—	—	1,901	—
WEYMOUTH TOWNSHIP	0562-00	1,601,229	1,751,266	—	—	300	229,146
WILLINGBORO TOWNSHIP	0563-00	29,509,039	26,853,499	—	—	4,602	—
WOODLAND TOWNSHIP	0565-00	1,601,229	1,167,579	—	—	200	—
ATLANTIC COUNTY	0835-00	225,777,367	188,752,746	—	—	32,347	—
ATLANTIC COUNTY LIBRARY	0835-01	19,215,178	16,150,930	—	—	2,768	—
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	12,581,362	10,702,569	—	—	1,834	—
GLOUCESTER COUNTY	0840-00	312,474,136	270,675,181	—	—	46,386	—
MORRIS COUNTY	0843-00	686,272	583,687	—	—	100	—
OCEAN COUNTY	0844-00	489,070,350	418,563,888	—	—	71,730	—
OCEAN COUNTY LIBRARY	0844-01	81,435,497	70,052,492	—	—	12,005	—
OCEAN COUNTY PIC	0844-07	228,685	194,562	—	—	33	—
UNION COUNTY	0848-00	1,143,859	973,016	—	—	167	—
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	183,458,715	146,137,441	—	—	25,044	—
ASBURY PARK CITY	0851-00	52,612,729	44,755,696	—	—	7,670	—
ATLANTIC CITY	0852-00	218,228,810	178,244,739	—	—	30,546	—
ATLANTIC CITY ERI	0852-01	3,431,359	2,529,720	—	—	434	—
ATLANTIC CITY PFRS	0852-02	38,659,041	32,302,065	—	—	5,536	—
BEVERLY CITY	0854-00	2,287,501	1,945,829	—	—	333	—
BRIDGETON CITY	0855-00	30,195,094	25,296,796	—	—	4,335	—
BURLINGTON CITY	0857-00	39,802,683	33,080,315	—	—	5,669	—
EGG HARBOR CITY	0859-00	5,032,588	4,475,549	—	—	767	—
ELIZABETH CITY	0860-00	315,676,811	276,902,201	—	—	47,453	—
ELIZABETH CITY FREE PUBLIC LIB	0860-01	6,862,502	5,837,691	—	—	1,000	—
ENGLEWOOD CITY	0861-00	45,979,130	41,447,726	—	—	7,103	—
LINDEN CITY	0866-00	204,732,492	177,466,489	—	—	30,413	—
MILLVILLE CITY	0868-00	40,488,955	35,220,910	—	—	6,036	—
NORTHFIELD CITY	0870-00	18,757,591	15,761,806	—	—	2,701	—
NORTH WILDWOOD CITY	0871-00	16,241,406	15,761,806	—	—	2,701	460,004
NORTH WILDWOOD CITY	0871-01	228,685	194,562	—	—	33	—
ORANGE CITY	0872-00	78,004,137	—	—	—	—	—
PASSAIC CITY	0873-00	147,544,762	125,316,194	—	—	21,476	—
PASSAIC CITY PUBLIC LIBRARY	0873-01	4,575,001	3,891,862	—	—	667	—
RAHWAY CITY	0876-00	67,710,493	—	—	—	—	—
SALEM CITY	0877-00	14,640,177	13,426,648	—	—	2,301	—
SALEM CITY FREE PUBLIC LIBRARY	0877-01	228,685	194,562	—	—	33	—
UNION CITY	0879-00	228,685	194,562	—	—	33	—
WILDWOOD CITY	0882-00	32,025,225	29,772,345	—	—	5,102	—
WOODBURY CITY	0883-00	25,620,093	22,183,388	—	—	3,802	—
RIDGEWOOD VILLAGE	0885-00	96,761,946	83,479,344	—	—	14,306	—
RIDGEWOOD PUBLIC LIBRARY	0885-01	4,117,631	3,502,533	—	—	600	—
BOONTON TOWN	0888-00	22,875,222	19,653,667	—	—	3,368	—
HARRISON TOWN	0891-00	73,429,136	60,906,831	—	—	10,438	—
KEARNY TOWN	0893-00	139,309,716	120,646,083	—	—	20,675	—
MONTCLAIR TOWNSHIP	0894-00	—	48,063,871	—	—	8,237	44,769,094
NUTLEY TOWN	0896-00	69,540,407	58,960,798	—	—	10,104	—
SECAUCUS TOWN	0898-00	57,874,002	50,009,699	—	—	8,570	—
ALLENHURST BOROUGH	0903-00	8,692,632	7,394,395	—	—	1,267	—
AVON BY THE SEA BORO	0904-00	9,836,274	8,561,973	—	—	1,467	—
BELMAR BOROUGH	0905-00	24,247,549	21,210,371	—	—	3,635	—
BERGENFIELD BOROUGH	0906-00	45,063,956	37,750,631	—	—	6,469	—
BERGENFIELD BOROUGH, POLICE	0906-01	12,810,046	11,869,944	—	—	2,034	—
BRADLEY BEACH BOROUGH	0908-00	10,751,231	9,534,990	—	—	1,634	—
BUTLER BOROUGH	0910-00	29,280,137	26,075,045	—	—	4,469	—
CALDWELL BOROUGH	0911-00	19,672,548	17,123,947	—	—	2,935	—
CARTERET BOROUGH	0912-00	64,965,406	56,041,953	—	—	9,604	—
CLIFFSIDE PARK BOROUGH	0914-00	53,985,273	46,117,838	—	—	7,903	—
COLLINGSWOOD BOROUGH	0915-00	34,770,312	29,966,907	—	—	5,135	—
DEAL BOROUGH	0916-00	13,953,905	12,259,273	—	—	2,101	—
DUMONT BOROUGH	0917-00	13,725,003	13,232,085	—	—	2,268	307,113
ELMWOOD PARK BOROUGH	0918-00	37,972,769	32,107,503	—	—	5,502	—

Deferred inflows of resources – June 30, 2017

OPEB Expense – Year ended June 30, 2017

Total deferred outflows of resources	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
467	—	302,372	266,608	568,980	186,240	(37,871)	148,369
7,003	—	4,535,561	3,399,161	7,934,722	2,793,584	(482,835)	2,310,749
67	—	43,190	38,223	81,413	26,602	(5,429)	21,173
200	—	129,591	314,529	444,120	79,819	(44,677)	35,142
6,903	—	4,470,754	4,543,942	9,014,696	2,753,667	(645,446)	2,108,221
634	—	410,369	361,880	772,249	252,758	(51,403)	201,355
—	—	—	21,231,685	21,231,685	—	(3,015,864)	(3,015,864)
4,802	—	3,110,101	2,141,995	5,252,096	1,915,602	(304,281)	1,611,341
1,267	—	820,715	523,518	1,344,233	505,502	(74,363)	431,139
667	—	431,964	180,655	612,619	266,059	(25,661)	240,398
400	—	259,183	428,817	688,000	159,638	(60,912)	98,726
4,202	—	2,721,327	2,600,477	5,321,804	1,676,145	(369,386)	1,306,759
1,301	—	842,310	1,143,640	1,985,950	518,803	(162,449)	356,354
500	—	323,967	886,729	1,210,696	199,541	(125,956)	73,585
233	—	151,186	333,546	484,732	93,120	(47,379)	45,741
400	—	259,183	228,576	487,759	159,638	(32,468)	127,170
4,102	—	2,656,543	1,541,650	4,198,193	1,636,242	(218,984)	1,417,258
2,968	—	1,922,207	1,695,302	3,617,509	1,183,943	(240,810)	943,133
7,470	—	4,837,933	4,266,875	9,104,808	2,979,823	(606,090)	2,373,733
300	—	194,376	171,527	365,903	119,722	(24,365)	95,357
1,067	—	691,124	208,989	900,113	425,683	(29,686)	395,997
700	—	453,558	600,344	1,053,902	279,360	(85,276)	194,084
600	—	388,751	142,622	531,373	239,443	(20,259)	219,184
333	—	215,970	190,543	406,513	133,022	(27,066)	105,956
7,603	—	4,924,312	3,341,542	8,265,854	3,033,027	(474,651)	2,558,376
9,971	—	6,457,768	3,091,668	9,549,436	3,977,527	(439,157)	3,538,370
1,901	—	1,231,084	484,915	1,715,999	758,260	(68,880)	689,380
229,446	—	194,376	—	194,376	119,722	32,549	152,271
4,602	—	2,980,510	826,068	3,806,578	1,835,783	(117,339)	1,718,444
200	—	129,591	314,529	444,120	79,819	(44,677)	35,142
32,347	—	20,949,950	21,881,852	42,831,802	12,903,682	(3,108,218)	9,795,464
2,768	—	1,792,616	1,781,446	3,574,062	1,104,124	(253,046)	851,078
1,834	—	1,187,894	1,047,607	2,235,501	731,658	(148,808)	582,850
46,386	—	30,042,644	21,488,785	51,531,429	18,504,136	(3,052,384)	15,451,752
100	—	64,784	57,239	122,023	39,903	(8,131)	31,772
71,730	—	46,457,033	38,369,353	84,826,386	28,614,235	(5,450,192)	23,164,043
12,005	—	7,775,231	6,056,307	13,831,538	4,788,990	(860,271)	3,928,719
33	—	21,595	19,016	40,611	13,301	(2,701)	10,600
167	—	107,997	95,272	203,269	66,518	(13,533)	52,985
25,044	—	16,220,013	24,520,742	40,740,755	9,990,377	(3,483,060)	6,507,317
7,670	—	4,967,502	4,381,162	9,348,664	3,059,628	(622,324)	2,437,304
30,546	—	19,783,651	25,059,854	44,843,505	12,185,325	(3,559,638)	8,625,687
434	—	280,777	648,265	929,042	172,939	(36,880)	80,856
5,536	—	3,585,255	3,762,943	7,348,198	2,208,262	(534,509)	1,673,753
333	—	215,970	190,543	406,513	133,022	(27,066)	105,956
4,335	—	2,807,729	2,876,784	5,684,513	1,729,362	(408,634)	1,320,728
5,669	—	3,671,634	4,039,440	7,711,074	2,261,466	(573,784)	1,687,682
767	—	496,748	237,894	734,642	305,961	(33,792)	272,169
47,453	—	30,733,790	18,492,959	49,226,749	18,929,833	(2,826,841)	16,302,992
1,000	—	647,934	571,439	1,219,373	399,081	(81,170)	317,911
7,103	—	4,600,345	1,653,847	6,254,192	2,833,486	(234,921)	2,598,565
30,413	—	19,697,271	13,967,083	33,664,354	12,132,121	(1,983,961)	10,148,160
6,036	—	3,909,222	2,646,497	6,555,719	2,407,803	(375,923)	2,031,880
2,701	—	1,749,426	1,743,223	3,492,649	1,077,522	(247,617)	829,905
462,705	—	1,749,426	—	1,749,426	1,077,522	65,341	1,142,863
33	—	21,595	19,016	40,611	13,301	(2,701)	10,600
—	—	—	68,302,130	68,302,130	—	(9,702,007)	(9,702,007)
21,476	—	13,909,032	12,467,648	26,376,680	8,566,977	(1,770,973)	6,796,004
667	—	431,964	380,896	812,860	266,059	(54,105)	211,954
—	—	—	59,288,790	59,288,790	—	(8,421,703)	(8,421,703)
2,301	—	1,490,244	313,008	1,803,252	917,884	(44,461)	873,423
33	—	21,595	19,016	40,611	13,301	(2,701)	10,600
33	—	21,595	19,016	40,611	13,301	(2,701)	10,600
5,102	—	3,304,477	310,536	3,615,013	2,035,323	(44,110)	1,991,213
3,802	—	2,462,167	1,770,797	4,232,964	1,516,520	(251,534)	1,264,986
14,306	—	9,265,497	6,970,040	16,235,537	5,706,889	(990,062)	4,716,827
600	—	388,751	343,054	731,805	239,443	(48,729)	190,714
3,368	—	2,181,390	1,723,636	3,905,026	1,343,581	(244,835)	1,098,746
10,438	—	6,760,140	7,564,489	14,324,629	4,163,767	(1,074,501)	3,089,266
20,675	—	13,390,689	9,606,838	22,997,527	8,247,714	(1,364,608)	6,883,106
44,777,331	—	5,334,681	—	5,334,681	3,285,785	6,359,246	9,645,031
10,104	—	6,544,147	5,972,065	12,516,212	4,030,730	(848,305)	3,182,425
8,570	—	5,550,651	4,094,207	9,644,858	3,418,807	(581,563)	2,837,244
1,267	—	820,715	723,950	1,544,665	505,502	(102,834)	402,668
1,467	—	950,306	637,806	1,588,112	585,321	(90,597)	494,724
3,635	—	2,354,171	1,475,284	3,829,455	1,450,002	(209,557)	1,240,445
6,469	—	4,189,999	4,296,160	8,486,159	2,580,742	(610,250)	1,970,492
2,034	—	1,317,463	160,497	1,477,960	811,464	(22,798)	788,666
1,634	—	1,058,303	532,646	1,590,949	651,839	(75,660)	576,179
4,469	—	2,894,108	1,350,727	4,244,835	1,782,565	(191,865)	1,590,700
2,935	—	1,900,613	1,275,613	3,176,226	1,170,642	(181,195)	989,447
9,604	—	6,220,180	4,684,853	10,905,033	3,831,190	(665,462)	3,165,728
7,903	—	5,118,668	4,314,225	9,432,893	3,152,748	(612,816)	2,539,932
5,135	—	3,326,072	2,532,969	5,859,041	2,048,624	(359,797)	1,688,827
2,101	—	1,360,675	799,445	2,160,120	838,079	(113,557)	724,522
309,381	—	1,468,649	—	1,468,649	904,584	43,624	948,208
5,502	—	3,563,660	3,343,253	6,906,913	2,194,961	(474,894)	1,720,067

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
Schedules of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017 and As of June 30, 2016

Deferred outflows of resources – June 30, 2017

	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
		June 30, 2016	June 30, 2017				
EATONTOWN BOROUGH	0919-00	\$ 31,796,540	25,880,483	—	—	4,435	—
ESSEX FIELDS BOROUGH	0921-00	9,150,002	7,588,957	—	—	1,301	—
FAIR LAWN BOROUGH	0922-00	56,272,774	47,869,308	—	—	8,203	—
FAIRVIEW BOROUGH	0923-00	27,907,593	23,740,092	—	—	4,068	—
FREEHOLD BOROUGH	0926-00	22,646,320	18,291,526	—	—	3,135	—
GARWOOD BOROUGH	0927-00	10,064,959	8,561,973	—	—	1,467	—
GLASSBORO BOROUGH	0928-00	53,756,588	49,036,887	—	—	8,404	—
HASBROUCK HEIGHTS BOROUGH	0931-00	25,391,408	21,404,934	—	—	3,668	—
KEANSBURG BOROUGH	0933-00	27,450,224	25,102,233	—	—	4,302	—
KENILWORTH BOROUGH	0934-00	20,358,820	18,096,963	—	—	3,101	—
LAVALLETTE BOROUGH	0935-00	14,640,177	13,426,648	—	—	2,301	—
LEONIA BOROUGH	0936-00	19,901,450	16,150,930	—	—	2,768	—
LODI BOROUGH	0937-00	18,986,276	16,150,930	—	—	2,768	—
MANVILLE BOROUGH	0941-00	6,405,132	5,448,566	—	—	934	—
MANVILLE BORO DEP OF PUBLIC WO	0941-02	4,117,631	3,502,533	—	—	600	—
MIDDLESEX BOROUGH	0943-00	27,221,321	24,907,671	—	—	4,268	—
MONMOUTH BEACH BOROUGH	0944-00	9,836,274	8,367,411	—	—	1,434	—
MORRIS PLAINS BOROUGH	0945-00	17,156,363	14,594,227	—	—	2,501	—
MOUNTAIN LAKES BOROUGH	0946-00	5,032,588	4,864,674	—	—	834	124,557
NORTH ARLINGTON BOROUGH	0950-00	30,195,094	25,491,358	—	—	4,368	—
OCEAN GATE BOROUGH	0952-00	2,745,088	2,140,595	—	—	367	—
ORADELL BOROUGH	0953-00	23,103,907	20,626,684	—	—	3,535	—
PALISADES PARK BOROUGH	0954-00	29,051,452	26,269,608	—	—	4,502	—
PARK RIDGE BOROUGH	0955-00	21,502,679	—	—	—	—	—
POINT PLEASANT BOROUGH	0956-00	22,188,951	19,069,776	—	—	3,268	—
POINT PLEASANT BEACH BOROUGH	0957-00	17,842,634	15,372,681	—	—	2,634	—
POMPTON LAKES BOROUGH	0958-00	25,620,093	21,015,809	—	—	3,602	—
RAMSEY BOROUGH	0960-00	23,332,592	19,264,542	—	—	3,301	—
RIDGEFIELD BOROUGH	0962-00	31,796,540	28,215,641	—	—	4,835	—
ROSELLE PARK BOROUGH	0966-00	20,816,407	17,707,634	—	—	3,035	—
RUMSON BOROUGH	0967-00	22,188,951	19,069,776	—	—	3,268	—
SEA GIRT BOROUGH	0969-00	5,489,958	5,059,441	—	—	867	—
SEASIDE HEIGHTS BOROUGH	0970-00	19,901,450	16,734,822	—	—	2,868	—
SEASIDE PARK BOROUGH	0971-00	5,261,273	5,254,003	—	—	900	286,956
SOMERVILLE BOROUGH	0972-00	8,692,632	7,005,270	—	—	1,201	—
SPRING LAKE BOROUGH	0973-00	7,091,186	6,421,582	—	—	1,100	—
SPRING LAKE HEIGHTS BOROUGH	0974-00	4,803,686	3,891,862	—	—	667	—
TENAFLY BOROUGH	0975-00	27,678,908	23,156,200	—	—	3,968	—
WILDWOOD CREST BOROUGH	0980-00	24,247,549	21,404,934	—	—	3,668	—
WOODLYNNE BOROUGH	0981-00	3,431,359	2,724,283	—	—	467	—
WOOD-RIDGE BOROUGH	0982-00	13,496,318	11,286,256	—	—	1,934	—
HILLSDALE BOROUGH	0983-00	18,986,276	15,956,368	—	—	2,734	—
PALMYRA BOROUGH	0984-00	14,411,275	12,453,835	—	—	2,134	—
CLARK TOWNSHIP	0987-00	41,403,912	35,610,035	—	—	6,103	—
CRANFORD TOWNSHIP	0988-00	48,724,000	41,836,851	—	—	7,170	—
EWING TOWNSHIP	0990-00	62,449,221	53,317,874	—	—	9,137	—
HAMILTON TOWNSHIP	0992-00	1,829,914	1,362,141	—	—	233	—
INDEPENDENCE TOWNSHIP	0995-00	1,829,914	1,556,704	—	—	267	—
LAWRENCE TOWNSHIP	0997-00	34,770,312	29,383,220	—	—	5,035	—
LIVINGSTON TOWNSHIP	0998-00	686,272	583,687	—	—	100	—
LONG BEACH TOWNSHIP	0999-00	43,920,314	37,945,193	—	—	6,503	—
MILLBURN TOWNSHIP	1001-00	66,566,635	57,793,423	—	—	9,904	—
NEPTUNE TOWNSHIP	1003-00	61,762,949	54,874,578	—	—	9,404	—
ROCHELLE PARK TOWNSHIP	1009-00	13,496,318	11,869,944	—	—	2,034	—
ROCKAWAY TOWNSHIP	1010-00	49,181,587	42,226,180	—	—	7,236	—
SPRINGFIELD TOWNSHIP	1012-00	32,253,910	26,464,374	—	—	4,535	—
TEANECK TOWNSHIP	1013-00	31,796,540	31,912,736	—	—	5,469	1,883,373
UNION TOWNSHIP	1014-00	135,192,085	114,419,267	—	—	19,608	—
WASHINGTON TOWNSHIP	1015-00	19,443,863	17,123,947	—	—	2,935	—
WEEHAWKEN TOWNSHIP	1016-00	58,102,904	50,398,824	—	—	8,637	—
GUTTENBERG TOWN HOUSING AUTH	1174-00	2,973,772	2,529,720	—	—	434	—
HACKENSACK CITY HOUSING AUTH	1175-00	5,718,860	4,670,112	—	—	800	—
IRVINGTON TOWN HOUSING AUTH(N	1176-00	5,489,958	2,724,283	—	—	467	—
MORRISTOWN TOWN HOUSING AUTHO	1177-00	5,032,588	4,280,987	—	—	734	—
PASSAIC CITY HOUSING AUTHORITY	1178-00	12,581,362	11,091,694	—	—	1,901	—
PHILLIPSBURG TOWN HOUS AUTH	1179-00	5,489,958	4,475,549	—	—	767	—
PLAINFIELD CITY HOUSING AUTH	1180-00	8,235,045	6,616,145	—	—	1,134	—
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	2,287,501	2,140,595	—	—	367	—
WOODBRIEGE TOWNSHIP HOUSING AU	1182-00	8,006,360	6,616,145	—	—	1,134	—
DELANCO TWP SEWERAGE AUTHORITY	1183-00	457,587	389,125	—	—	67	—
EWING LAWRENCE SEWERAGE AUTHO	1185-00	15,783,819	13,815,977	—	—	2,368	—
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	1,829,914	1,556,704	—	—	267	—
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	7,320,089	6,226,816	—	—	1,067	—
ELIZABETH CITY PARKING AUTHORI	1196-00	5,718,860	4,670,112	—	—	800	—
NEW BRUNSWICK CITY PARKING AUT	1198-00	16,241,406	13,037,523	—	—	2,234	—
PATERSON CITY PARKING AUTH	1200-00	8,235,045	6,810,707	—	—	1,167	—
ASBURY PARK CITY HOUSING AUTH	1201-00	5,032,588	4,280,987	—	—	734	—
HARRISON TOWN HOUSING AUTH	1203-00	3,888,729	3,502,533	—	—	600	—
HOBOKEN CITY HOUSING AUTH	1204-00	17,156,363	15,567,243	—	—	2,668	—
JERSEY CITY HOUSING AUTHORITY	1205-00	59,932,818	52,928,545	—	—	9,070	—
LONG BRANCH CITY HOUSING AUTH	1206-00	10,293,861	8,756,536	—	—	1,501	—
NEWARK CITY HOUSING AUTH	1207-00	143,427,130	120,062,191	—	—	20,575	—
NEW BRUNSWICK CITY HOUSING AUT	1208-00	8,235,045	6,421,582	—	—	1,100	—
ORANGE CITY HOUSING AUTHORITY	1209-00	4,803,686	4,475,549	—	—	767	—
TRENTON CITY HOUSING AUTH	1210-00	21,502,679	19,848,230	—	—	3,401	—
BEVERLY SEWERAGE AUTHORITY	1212-00	1,143,859	973,016	—	—	167	—
LINDEN ROSELLE SEWERAGE AUTHO	1214-00	13,267,633	11,869,944	—	—	2,034	—

Deferred inflows of resources – June 30, 2017

OPEB Expense – Year ended June 30, 2017

Total deferred outflows of resources	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
4,435	—	2,872,514	3,735,369	6,607,883	1,769,264	(530,592)	1,238,672
1,301	—	842,310	943,208	1,785,518	518,803	(133,978)	384,825
8,203	—	5,313,086	4,685,803	9,998,889	3,272,484	(665,597)	2,606,887
4,068	—	2,634,948	2,323,790	4,958,738	1,622,941	(330,084)	1,292,857
3,135	—	2,030,204	2,791,971	4,822,175	1,250,461	(396,587)	853,874
1,467	—	950,306	838,048	1,788,354	585,321	(119,041)	466,280
8,404	—	5,442,678	1,395,035	6,837,713	3,352,303	(198,158)	3,154,145
3,668	—	2,375,766	2,295,646	4,671,412	1,463,303	(326,086)	1,137,217
4,302	—	2,786,134	654,541	3,440,675	1,716,061	(92,975)	1,623,086
3,101	—	2,008,609	970,211	2,978,820	1,237,161	(137,814)	1,099,347
2,301	—	1,490,244	313,008	1,803,252	917,884	(44,461)	873,423
2,768	—	1,792,616	2,382,360	4,174,976	1,104,124	(338,403)	765,721
2,768	—	1,792,616	1,581,014	3,373,630	1,104,124	(224,576)	879,548
934	—	604,744	533,407	1,138,151	372,480	(75,768)	296,712
600	—	388,751	343,054	731,805	239,443	(48,729)	190,714
4,268	—	2,764,540	635,334	3,399,874	1,702,760	(90,246)	1,612,514
1,434	—	928,711	819,031	1,747,742	572,020	(116,340)	455,680
2,501	—	1,619,835	1,428,694	3,048,529	997,703	(202,939)	794,764
125,391	—	539,937	—	539,937	332,563	17,693	350,256
4,368	—	2,829,324	2,695,559	5,524,883	1,742,663	(382,892)	1,359,771
367	—	237,588	409,801	647,389	146,337	(58,210)	88,127
3,535	—	2,289,387	1,017,562	3,306,949	1,410,100	(144,540)	1,265,560
4,502	—	2,915,703	969,260	3,884,963	1,795,866	(137,679)	1,658,187
—	—	—	18,828,216	18,828,216	—	(2,674,463)	(2,674,463)
3,268	—	2,116,583	1,666,587	3,783,170	1,303,665	(236,731)	1,066,934
2,634	—	1,706,237	1,304,517	3,010,754	1,050,921	(185,301)	865,620
3,602	—	2,332,576	2,858,338	5,190,914	1,436,701	(406,014)	1,030,687
3,301	—	2,138,200	2,486,570	4,624,770	1,316,980	(353,206)	963,774
4,835	—	3,131,696	1,560,286	4,691,982	1,928,903	(221,632)	1,707,271
3,035	—	1,965,397	1,733,525	3,698,922	1,210,545	(246,239)	964,306
3,268	—	2,116,583	1,666,587	3,783,170	1,303,665	(236,731)	1,066,934
867	—	561,555	94,511	656,066	345,878	(13,425)	332,453
2,868	—	1,857,423	1,838,495	3,695,918	1,144,041	(261,150)	882,891
287,856	—	583,150	—	583,150	359,179	40,761	399,940
1,201	—	777,525	1,086,400	1,863,925	478,900	(154,318)	324,582
1,100	—	712,741	227,815	940,556	438,998	(32,360)	406,638
667	—	431,964	581,138	1,013,102	266,059	(82,548)	183,511
3,968	—	2,570,141	2,667,415	5,237,556	1,583,025	(378,894)	1,204,131
3,668	—	2,375,766	1,294,058	3,669,824	1,463,303	(183,815)	1,279,488
467	—	302,372	467,040	769,412	186,240	(66,341)	119,899
1,934	—	1,252,678	1,305,088	2,557,766	771,561	(185,382)	586,179
2,734	—	1,771,021	1,762,239	3,533,260	1,090,823	(250,318)	840,505
2,134	—	1,382,270	1,018,703	2,400,973	851,380	(144,702)	706,678
6,103	—	3,952,411	3,085,202	7,037,613	2,434,405	(438,239)	1,996,166
7,170	—	4,643,535	3,694,865	8,338,400	2,860,088	(524,839)	2,335,249
9,137	—	5,917,831	5,018,969	10,936,800	3,644,964	(712,922)	2,932,042
233	—	151,186	333,546	484,732	93,120	(9,379)	45,741
267	—	172,781	152,320	325,101	106,421	(21,636)	84,785
5,035	—	3,261,288	3,076,645	6,337,933	2,008,722	(437,023)	1,571,699
100	—	64,784	57,239	122,023	39,903	(8,131)	31,772
6,503	—	4,211,594	3,113,537	7,325,131	2,594,043	(442,264)	2,151,779
9,904	—	6,414,579	4,455,516	10,870,095	3,950,925	(632,886)	3,318,039
9,404	—	6,090,612	2,968,062	9,058,674	3,751,384	(421,600)	3,329,784
2,034	—	1,317,463	761,412	2,078,875	811,464	(108,155)	703,309
7,236	—	4,686,747	3,732,897	8,419,644	2,886,703	(530,241)	2,356,462
4,535	—	2,937,321	3,591,987	6,529,308	1,809,181	(510,225)	1,298,956
1,888,842	—	3,542,042	—	3,542,042	2,181,647	267,525	2,449,172
19,608	—	12,699,566	11,801,318	24,500,884	7,822,031	(1,676,324)	6,145,707
2,935	—	1,900,613	1,075,371	2,975,984	1,170,642	(152,752)	1,017,890
8,637	—	5,593,841	3,932,188	9,526,029	3,445,409	(558,549)	2,886,860
434	—	280,777	247,592	528,369	172,939	(35,169)	137,770
800	—	518,343	657,583	1,175,926	319,262	(93,407)	225,855
467	—	302,372	2,269,594	2,571,966	186,240	(322,385)	(136,145)
734	—	475,153	419,119	894,272	292,661	(59,534)	233,127
1,901	—	1,231,084	685,157	1,916,241	758,260	(97,323)	660,937
767	—	496,748	638,377	1,135,125	305,961	(90,679)	215,282
1,134	—	734,336	1,048,178	1,782,514	452,299	(148,889)	303,410
367	—	237,588	9,128	246,716	146,337	(1,297)	145,040
1,134	—	734,336	847,936	1,582,272	452,299	(120,445)	331,854
67	—	43,190	38,223	81,413	26,602	(5,429)	21,173
2,368	—	1,533,456	951,765	2,485,221	944,500	(135,194)	809,306
267	—	172,781	152,320	325,101	106,421	(21,636)	84,785
1,067	—	691,124	609,662	1,300,786	425,683	(86,600)	339,083
800	—	518,343	657,583	1,175,926	319,262	(93,407)	225,855
2,234	—	1,447,054	2,077,529	3,524,583	891,283	(295,104)	596,179
1,167	—	755,931	866,953	1,622,884	465,600	(123,147)	342,453
734	—	475,153	419,119	894,272	292,661	(59,534)	233,127
600	—	388,751	142,622	531,373	239,443	(20,259)	219,184
2,668	—	1,727,832	522,377	2,250,209	1,064,222	(74,201)	990,021
9,070	—	5,874,618	3,178,192	9,052,810	3,618,348	(451,448)	3,166,900
1,501	—	971,901	857,254	1,829,155	598,622	(121,769)	476,853
20,575	—	13,325,882	13,756,002	27,081,884	8,207,798	(1,953,978)	6,253,820
1,100	—	712,741	1,229,403	1,942,144	438,998	(174,631)	264,367
767	—	496,748	37,462	534,210	305,961	(5,321)	300,640
3,401	—	2,202,985	340,582	2,543,567	1,356,882	(48,378)	1,308,504
167	—	107,997	95,272	203,269	66,518	(13,533)	52,985
2,034	—	1,317,463	561,171	1,878,634	811,464	(79,712)	731,752

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
Schedules of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017 and As of June 30, 2016

Deferred outflows of resources – June 30, 2017

	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
		June 30, 2016	June 30, 2017				
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	\$ 17,156,363	15,761,806	—	—	2,701	—
PASSAIC VALLEY WATER COMM	1218-00	—	58,182,548	—	—	9,971	54,194,137
MONMOUTH COUNTY REGIONAL HEALT	1221-00	2,516,185	2,529,720	—	—	434	153,081
NORTH JERSEY DIST WATER SUPPLY	1223-00	40,260,270	35,026,348	—	—	6,003	—
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	4,575,001	4,475,549	—	—	767	162,779
ESSEX & UNION JOINT MEETING	1251-00	17,156,363	14,983,556	—	—	2,568	—
ESSEX & UNION JOINT MEETING	1251-01	19,672,548	17,318,509	—	—	2,968	—
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	32,025,225	27,826,516	—	—	4,769	—
LONG BRANCH CITY SEWERAGE AUTH	1261-00	9,607,589	8,561,973	—	—	1,467	—
NORTHWEST BERGEN COUNTY UTIL A	1263-00	14,640,177	13,037,523	—	—	2,234	—
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	2,516,185	2,140,595	—	—	367	—
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	686,272	583,687	—	—	100	—
TOWACO FIRE DISTRICT 2	1266-00	228,685	194,562	—	—	33	—
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	686,272	583,687	—	—	100	—
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	6,176,230	5,643,128	—	—	967	—
MOORESTOWN TWP FIRE COMM DIST	1307-00	1,143,859	973,016	—	—	167	—
PENNS GROVE SEWERAGE AUTHORITY	1309-00	1,143,859	1,362,141	—	—	233	267,179
EDISON TOWNSHIP HOUSING AUTH	1310-00	2,287,501	2,140,595	—	—	367	—
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	1,143,859	973,016	—	—	167	—
FRANKLIN TOWNSHIP SEW AUTH	1326-00	5,261,273	5,059,441	—	—	867	105,731
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	12,581,362	11,675,381	—	—	2,001	—
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	1,143,859	778,454	—	—	133	—
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	686,272	778,454	—	—	133	124,176
SOMERSET RARITAN VALLEY SEW AU	1349-00	14,868,862	12,648,398	—	—	2,168	—
RED BANK BOROUGH HOUSING AUTH	1350-00	1,372,544	1,167,579	—	—	200	—
EAST ORANGE CITY HOUSING AUTH	1351-00	4,117,631	4,280,987	—	—	734	382,037
RAHWAY CITY PARKING AUTHORITY	1352-00	686,272	583,687	—	—	100	—
HIGHLAND PARK BOROUGH HOUSING	1355-00	914,957	778,454	—	—	133	—
BRIDGETON CITY HOUSING AUTH	1363-00	5,261,273	4,280,987	—	—	734	—
DELRAN TOWNSHIP SEWERAGE AUTH	1366-00	2,058,816	1,556,704	—	—	267	—
HANOVER TOWNSHIP SEW AUTH	1369-00	6,862,502	5,448,566	—	—	934	—
PRINCETON JOINT PUBLIC LIBRARY	1376-00	12,810,046	10,702,569	—	—	1,834	—
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	9,836,274	8,561,973	—	—	1,467	—
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	4,346,316	3,891,862	—	—	667	—
ENGLEWOOD CITY HOUSING AUTH	1382-00	3,202,457	2,918,845	—	—	500	—
BOONTON TOWN HOUSING AUTHORITY	1388-00	914,957	778,454	—	—	133	—
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	3,660,044	3,502,533	—	—	600	57,619
DEPTFORD TWP MUA	1398-00	5,947,545	5,254,003	—	—	900	—
CARTERET BOROUGH HOUSING AUTH	1400-00	3,660,044	3,113,408	—	—	534	—
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	4,575,001	3,891,862	—	—	667	—
PLEASANTVILLE CITY HOUSING AUT	1414-00	2,516,185	3,113,408	—	—	534	696,757
SALEM CITY HOUSING AUTHORITY	1415-00	1,143,859	973,016	—	—	167	—
MERCER COUNTY PARK COMMISSION	1416-00	44,377,684	38,334,318	—	—	6,569	—
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	914,957	778,454	—	—	133	—
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	457,587	389,125	—	—	67	—
GLOUCESTER TWP M U A	1439-00	13,267,633	11,286,256	—	—	1,934	—
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	457,587	389,125	—	—	67	—
KEANSBURG BORO HOUSING AUTH	1450-00	686,272	389,125	—	—	67	—
POMPTON LAKES BOROUGH MUA	1451-00	4,346,316	3,891,862	—	—	667	—
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	12,810,046	11,091,694	—	—	1,901	—
VINELAND CITY HOUSING AUTHORITY	1460-00	8,692,632	7,588,957	—	—	1,301	—
CAPE MAY CITY HOUSING AUTH	1463-00	1,143,859	973,016	—	—	167	—
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	4,803,686	4,086,424	—	—	700	—
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	4,803,686	4,280,987	—	—	734	—
WOODBRIE TOWNSHIP FIRE DIST	1469-00	2,287,501	2,140,595	—	—	367	—
HADDON TOWNSHIP HOUSING AUTH	1470-00	1,143,859	973,016	—	—	167	—
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	6,405,132	5,837,691	—	—	1,000	—
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	3,660,044	3,697,299	—	—	634	239,035
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	2,058,816	1,945,829	—	—	333	9,698
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	8,235,045	7,394,395	—	—	1,267	—
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	11,437,503	10,507,802	—	—	1,801	—
ESSEX REGIONAL HEALTH COMMISSI	1500-00	1,829,914	1,556,704	—	—	267	—
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	3,660,044	2,918,845	—	—	500	—
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	90,585,499	75,890,182	—	—	13,005	—
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	2,973,772	2,140,595	—	—	367	—
NEW JERSEY EDUCATIONAL FACILIT	1504-00	4,803,686	4,086,424	—	—	700	—
LINDEN CITY HOUSING AUTHORITY	1505-00	5,489,958	4,670,112	—	—	800	—
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	5,489,958	4,670,112	—	—	800	—
NEW JERSEY ASSOCIATION OF COUN	1516-00	228,685	973,016	—	—	167	706,075
TWO RIVER WATER RECLAMATION AU	1525-00	11,666,405	9,534,990	—	—	1,634	—
GLOUCESTER COUNTY UTILITIES AU	1526-00	18,986,276	16,540,260	—	—	2,835	—
MERCER COUNTY IMPROVEMENT AUTH	1527-00	7,777,458	6,616,145	—	—	1,134	—
SOUTH JERSEY PORT CORPORATION	1530-00	30,195,094	25,296,796	—	—	4,335	—
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	5,032,588	4,864,674	—	—	834	124,557
BUENA BOROUGH MUN UTIL AUTH	1540-00	3,202,457	2,724,283	—	—	467	—
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	9,607,589	8,756,536	—	—	1,501	—
MIDDLE BROOK REGIONAL HEALTH C	1545-00	1,372,544	778,454	—	—	133	—
EDGEWATER BOROUGH HOUSING AUTH	1553-00	914,957	778,454	—	—	133	—
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	2,287,501	2,335,158	—	—	400	172,097
WILDWOOD CITY HOUSING AUTH	1560-00	1,601,229	1,556,704	—	—	267	47,921
FREEHOLD BOROUGH HOUSING AUTH	1561-00	914,957	778,454	—	—	133	—
WOODBRIE TOWNSHIP FIRE DIST	1562-00	11,895,090	10,313,240	—	—	1,767	—
ATLANTIC COUNTY BOARD OF WELFA	1565-00	52,155,360	44,755,696	—	—	7,670	—
ATLANTIC CO BD OF WELFARE WORK	1565-01	10,064,959	7,588,957	—	—	1,301	—
ATLANTIC CO BD OF WELFARE YOUT	1565-02	914,957	389,125	—	—	67	—
BERGEN COUNTY BD OF SOC SERV	1566-00	75,716,637	65,771,505	—	—	11,271	—
BURLINGTON COUNTY BD OF SOC SE	1567-00	96,075,674	84,646,922	—	—	14,506	—

Deferred inflows of resources – June 30, 2017

OPEB Expense – Year ended June 30, 2017

Total deferred outflows of resources	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
2,701	—	1,749,426	341,152	2,090,578	1,077,522	(48,459)	1,029,063
54,204,108	—	6,457,768	—	6,457,768	3,977,527	7,698,031	11,675,558
153,515	—	280,777	—	280,777	172,939	21,744	194,683
6,003	—	3,887,627	2,627,480	6,515,107	2,394,502	(373,222)	2,021,280
163,546	—	496,748	—	496,748	305,961	23,122	329,083
2,568	—	1,663,047	1,066,053	2,729,100	1,024,319	(151,428)	872,891
2,968	—	1,922,207	1,094,387	3,016,594	1,183,943	(155,453)	1,028,490
4,769	—	3,088,507	2,122,978	5,211,485	1,902,301	(301,559)	1,600,742
1,467	—	950,306	437,565	1,387,871	585,321	(62,154)	523,167
2,234	—	1,447,054	675,459	2,122,513	891,283	(95,946)	795,337
367	—	237,588	209,369	446,957	146,337	(29,740)	116,597
100	—	64,784	57,239	122,023	39,903	(8,131)	31,772
33	—	21,595	19,016	40,611	13,301	(2,701)	10,600
100	—	64,784	57,239	122,023	39,903	(8,131)	31,772
967	—	626,339	151,750	778,089	385,781	(21,555)	364,226
167	—	107,997	95,272	203,269	66,518	(13,533)	52,985
267,412	—	151,186	—	151,186	93,120	37,952	131,072
367	—	237,588	9,128	246,716	146,337	(1,297)	145,040
167	—	107,997	95,272	203,269	66,518	(13,533)	52,985
106,598	—	561,555	—	561,555	345,878	15,019	360,897
2,001	—	1,295,868	141,481	1,437,349	798,163	(20,097)	778,066
133	—	86,402	276,497	362,899	53,217	(39,275)	13,942
124,309	—	86,402	—	86,402	53,217	17,639	70,856
2,168	—	1,403,865	1,238,150	2,642,015	864,681	(175,874)	688,807
200	—	129,591	114,288	243,879	79,819	(16,234)	63,585
382,771	—	475,153	—	475,153	292,661	54,267	346,928
100	—	64,784	57,239	122,023	39,903	(8,131)	31,772
133	—	86,402	76,065	162,467	53,217	(10,805)	42,412
734	—	475,153	619,360	1,094,513	292,661	(87,977)	204,684
267	—	172,781	352,752	525,533	106,421	(50,107)	56,314
934	—	604,744	933,890	1,538,634	372,480	(132,655)	239,825
1,834	—	1,187,894	1,247,849	2,435,743	731,658	(177,251)	554,407
1,467	—	950,306	637,806	1,588,112	585,321	(90,597)	494,724
667	—	431,964	180,655	612,619	266,059	(26,059)	240,398
500	—	323,967	85,383	409,350	199,541	(12,128)	187,413
133	—	86,402	76,065	162,467	53,217	(10,805)	42,412
58,219	—	388,751	—	388,751	239,443	8,185	247,628
900	—	583,150	313,959	897,109	359,179	(44,596)	314,583
534	—	345,562	304,831	650,393	212,842	(43,300)	169,542
667	—	431,964	380,896	812,860	266,059	(54,105)	211,954
697,291	—	345,562	—	345,562	212,842	98,971	311,813
167	—	107,997	95,272	203,269	66,518	(13,533)	52,985
6,569	—	4,254,783	3,151,569	7,406,352	2,620,645	(447,666)	2,172,979
133	—	86,402	76,065	162,467	53,217	(10,805)	42,412
67	—	43,190	38,223	81,413	26,602	(5,429)	21,173
1,934	—	1,252,678	1,104,846	2,357,524	771,561	(156,938)	614,623
67	—	43,190	38,223	81,413	26,602	(5,429)	21,173
67	—	43,190	238,464	281,654	26,602	(33,873)	(7,271)
667	—	431,964	180,655	612,619	266,059	(26,059)	240,398
1,901	—	1,231,084	885,398	2,116,482	758,260	(125,767)	632,493
1,301	—	842,310	542,725	1,385,035	518,803	(77,092)	441,711
167	—	107,997	95,272	203,269	66,518	(13,533)	52,985
700	—	453,558	399,913	853,471	279,360	(56,806)	222,554
734	—	475,153	218,687	693,840	292,661	(31,064)	261,597
367	—	237,588	9,128	246,716	146,337	(1,297)	145,040
167	—	107,997	95,272	203,269	66,518	(13,533)	52,985
1,000	—	647,934	170,956	818,890	399,081	(24,284)	374,797
239,669	—	410,369	—	410,369	252,758	33,954	286,712
10,031	—	215,970	—	215,970	133,022	1,378	134,400
1,267	—	820,715	323,277	1,143,992	505,502	(45,920)	459,582
1,801	—	1,166,277	227,435	1,393,712	718,344	(32,306)	686,038
267	—	172,781	152,320	325,101	106,421	(21,636)	84,785
500	—	323,967	486,056	810,023	199,541	(69,042)	130,499
13,005	—	8,423,165	8,630,732	17,053,897	5,188,072	(1,225,956)	3,962,116
367	—	237,588	610,042	847,630	146,337	(86,654)	59,683
700	—	453,558	399,913	853,471	279,360	(56,806)	222,554
800	—	518,343	457,152	975,495	319,262	(64,936)	254,326
800	—	518,343	457,152	975,495	319,262	(64,936)	254,326
706,242	—	107,997	—	107,997	66,518	100,295	166,813
1,634	—	1,058,303	1,333,993	2,392,296	651,839	(189,488)	462,351
2,835	—	1,835,828	1,218,374	3,054,202	1,130,740	(173,064)	957,676
1,134	—	734,336	647,505	1,381,841	452,299	(91,975)	360,324
4,335	—	2,807,729	2,876,784	5,684,513	1,729,362	(408,634)	1,320,728
125,391	—	539,937	—	539,937	332,563	17,693	350,256
467	—	302,372	266,608	568,980	186,240	(37,871)	148,369
1,501	—	971,901	256,340	1,228,241	598,622	(36,412)	562,210
133	—	86,402	476,738	563,140	53,217	(67,719)	(14,502)
133	—	86,402	76,065	162,467	53,217	(10,805)	42,412
172,497	—	259,183	—	259,183	159,638	24,446	184,084
48,188	—	172,781	—	172,781	106,421	8,807	113,228
133	—	86,402	76,065	162,467	53,217	(10,805)	42,412
1,767	—	1,144,682	809,333	1,954,015	705,043	(114,962)	590,081
7,670	—	4,967,502	3,980,679	8,948,181	3,059,628	(565,437)	2,494,191
1,301	—	842,310	1,744,364	2,586,674	518,803	(247,779)	271,024
67	—	43,190	438,706	481,896	26,602	(62,316)	(35,714)
11,271	—	7,300,078	5,036,274	12,336,352	4,496,330	(715,380)	3,780,950
14,506	—	9,395,089	5,281,584	14,676,673	5,786,708	(750,225)	5,036,483

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
Schedules of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017 and As of June 30, 2016

Deferred outflows of resources – June 30, 2017

	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
		June 30, 2016	June 30, 2017				
GLOUCESTER COUNTY BD OF SOC SE	1571-00	\$ 58,789,176	50,788,153	—	—	8,704	—
MERCER COUNTY BOARD OF SOC SER	1573-00	159,668,536	137,380,905	—	—	23,543	—
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	154,635,948	136,018,763	—	—	23,310	—
SALEM COUNTY BOARD OF SOC SERV	1579-00	24,476,451	20,237,355	—	—	3,468	—
SOMERSET COUNTY BOARD OF SOC S	1580-00	51,011,501	42,420,742	—	—	7,270	—
UNION COUNTY BOARD OF SOC SERV	1582-00	457,587	389,125	—	—	67	—
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	8,463,730	7,199,832	—	—	1,234	—
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	6,862,502	6,032,253	—	—	1,034	—
HUDSON REGIONAL HEALTH COMM	1591-00	6,176,230	5,448,566	—	—	934	—
RARITAN TOWNSHIP MUNICIPAL UTIL	1595-00	7,548,773	6,810,707	—	—	1,167	—
OCEAN COUNTY UTILITIES AUTHORI	1597-00	79,147,996	69,663,367	—	—	11,938	—
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	457,587	389,125	—	—	67	—
NEW JERSEY SPORTS & EXPOSITION	1599-00	42,547,770	31,718,174	—	—	5,436	—
NJ SPORTS & EXPOSITION AUTHORI	1599-01	9,150,002	7,978,286	—	—	1,367	—
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	8,921,317	7,588,957	—	—	1,301	—
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	2,058,816	1,751,266	—	—	300	—
NEW JERSEY HEALTH CARE FAC FIN	1616-00	5,261,273	4,086,424	—	—	700	—
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	2,745,088	2,140,595	—	—	367	—
WESTERN MONMOUTH UTILITIES AUT	1621-00	16,698,776	14,399,664	—	—	2,468	—
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	1,372,544	1,362,141	—	—	233	66,937
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	7,320,089	6,032,253	—	—	1,034	—
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	6,633,817	5,837,691	—	—	1,000	—
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	4,346,316	3,697,299	—	—	634	—
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	686,272	389,125	—	—	67	—
CAMDEN COUNTY MUN UTIL AUTH	1631-00	32,025,225	26,853,499	—	—	4,602	—
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	5,261,273	4,475,549	—	—	767	—
WEST WINDSOR TOWNSHIP PARKING	1635-00	1,372,544	1,167,579	—	—	200	—
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	68,167,863	62,074,410	—	—	10,638	—
NEW JERSEY ECONOMIC DEVELOPME	1644-00	56,730,361	47,090,854	—	—	8,070	—
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	6,176,230	5,448,566	—	—	934	—
CUMBERLAND COUNTY UTILITIES AU	1648-00	10,980,133	9,534,990	—	—	1,634	—
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	6,862,502	5,837,691	—	—	1,000	—
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	46,894,087	39,891,022	—	—	6,836	—
NEWTON TOWN HOUSING AUTH	1653-00	228,685	194,562	—	—	33	—
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	7,548,773	6,810,707	—	—	1,167	—
OCEAN COUNTY SOIL CONSERVATION	1658-00	3,431,359	3,113,408	—	—	534	—
CUMBERLAND-SALEM CONSERVATION	1659-00	228,685	194,562	—	—	33	—
FREEHOLD SOIL CONSERVATION DIS	1660-00	3,660,044	3,697,299	—	—	634	239,035
WARREN COUNTY SOIL CONSERVATIO	1661-00	686,272	778,454	—	—	133	124,176
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	1,372,544	1,556,704	—	—	267	248,163
BURLINGTON COUNTY SOIL CONS DI	1670-00	1,372,544	1,167,579	—	—	200	—
HUNTERDON COUNTY SOIL CONSERVA	1671-00	1,372,544	1,167,579	—	—	200	—
CHESTER BOROUGH/TWP JT FR PUB	1673-00	2,287,501	1,751,266	—	—	300	—
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	1,143,859	973,016	—	—	167	—
WASHINGTON TWP BD OF FIRE COMM	1676-00	5,718,860	5,254,003	—	—	900	—
MERCER COUNTY SOIL CONSERVATIO	1680-00	457,587	389,125	—	—	67	—
GLOUCESTER TWP FIRE COMM DST 4	1682-00	1,372,544	1,362,141	—	—	233	66,937
GLOUCESTER COUNTY SOIL CONSERV	1686-00	914,957	389,125	—	—	67	—
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	14,182,590	11,675,381	—	—	2,001	—
READINGTON LEBANON SEWERAGE AU	1694-00	1,601,229	1,167,579	—	—	200	—
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	914,957	778,454	—	—	133	—
CHERRY HILL TWP FIRE DIST 13	1702-00	14,640,177	14,010,539	—	—	2,401	230,858
BUENA BOROUGH HOUSING AUTHORIT	1709-00	457,587	389,125	—	—	67	—
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	1,601,229	1,556,704	—	—	267	47,921
CAMDEN CITY PARKING AUTH	1718-00	8,463,730	7,199,832	—	—	1,234	—
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	18,300,221	17,902,401	—	—	3,068	651,118
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	5,947,545	—	—	—	—	—
MADISON BORO HOUSING AUTHORITY	1727-00	1,829,914	1,556,704	—	—	267	—
PINELANDS COMMISSION	1728-00	12,123,775	11,091,694	—	—	1,901	—
WARREN CO MOSQ EXTERM COMM	1729-00	1,829,914	1,556,704	—	—	267	—
ATLANTIC CITY MUN UTIL AUTH	1730-00	24,476,451	21,210,371	—	—	3,635	—
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	3,660,044	2,918,845	—	—	500	—
SOUTH ORANGE VILLAGE PARKING A	1739-00	2,287,501	1,362,141	—	—	233	—
VOORHEES FIRE DISTRICT	1740-00	6,862,502	6,421,582	—	—	1,100	—
VOORHEES FIRE DISTRICT PFRS	1740-01	1,829,914	1,556,704	—	—	267	—
CAMDEN COUNTY SOIL CON DIST	1741-00	686,272	583,687	—	—	100	—
WARREN CO (PEQUEST RIVER) MUN	1743-00	1,829,914	1,556,704	—	—	267	—
DEPTFORD TWP FIRE DISTRICT	1744-00	5,947,545	5,837,691	—	—	1,000	229,717
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	37,744,085	33,469,644	—	—	5,736	—
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	1,601,229	1,167,579	—	—	200	—
CUMBERLAND COUNTY IMPROV AUTH	1770-00	10,980,133	—	—	—	—	—
OCEAN TOWNSHIP FIRE DIST #2	1775-00	1,829,914	1,751,266	—	—	300	28,905
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	6,633,817	6,421,582	—	—	1,100	172,668
SAYREVILLE HOUSING AUTHORITY	1781-00	457,587	389,125	—	—	67	—
BORDENTOWN SEWERAGE AUTHORITY	1787-00	4,575,001	4,086,424	—	—	700	—
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	2,058,816	1,751,266	—	—	300	—
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	16,241,406	13,426,648	—	—	2,301	—
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	1,372,544	1,167,579	—	—	200	—
MIDDLESEX COUNTY MUN JOINT INS	1801-00	1,143,859	973,016	—	—	167	—
WARREN CO POLLUTION CONTROL	1809-00	2,745,088	2,529,720	—	—	434	—
OCEAN TOWNSHIP FIRE DIST #1	1814-00	2,287,501	1,945,829	—	—	333	—
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	914,957	1,362,141	—	—	233	467,611
CAMDEN CO HEALTH SERVICES CTR	1817-00	60,390,405	50,593,591	—	—	8,670	—
HOWELL TOWNSHIP FIRE DIST #3	1818-00	457,587	778,454	—	—	133	324,418
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	228,685	194,562	—	—	33	—
CAMDEN CO POLLUTION CONTROL FI	1835-00	6,176,230	5,643,128	—	—	967	—
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	2,058,816	2,140,595	—	—	367	191,114

Deferred inflows of resources – June 30, 2017

OPEB Expense – Year ended June 30, 2017

Total deferred outflows of resources	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
8,704	—	5,637,053	4,170,462	9,807,515	3,472,025	(592,395)	2,879,630
23,543	—	15,248,112	11,845,816	27,093,928	9,391,755	(1,682,644)	7,709,111
23,310	—	15,096,926	8,707,938	23,804,864	9,298,635	(1,236,923)	8,061,712
3,468	—	2,246,174	2,582,031	4,828,205	1,383,484	(366,766)	1,016,718
7,270	—	4,708,342	5,153,984	9,862,326	2,900,004	(732,100)	2,167,904
67	—	43,190	38,223	81,413	26,602	(5,429)	21,173
1,234	—	799,120	704,744	1,503,864	492,201	(100,106)	392,095
1,034	—	669,529	390,214	1,059,743	412,382	(55,428)	356,954
934	—	604,744	332,975	937,719	372,480	(47,298)	325,182
1,167	—	755,931	266,038	1,021,969	465,600	(37,789)	427,811
11,938	—	7,732,041	4,415,772	12,147,813	4,762,389	(627,240)	4,135,149
67	—	43,190	38,223	81,413	26,602	(5,429)	21,173
5,436	—	3,520,448	7,711,865	11,232,313	2,168,346	(1,095,435)	1,072,911
1,367	—	885,522	580,567	1,466,089	545,419	(82,467)	462,952
1,301	—	842,310	742,966	1,585,276	518,803	(105,535)	413,268
300	—	194,376	171,527	365,903	119,722	(24,365)	95,357
700	—	453,558	800,586	1,254,144	279,360	(113,720)	165,640
367	—	237,588	409,801	647,389	146,337	(58,210)	88,127
2,468	—	1,598,240	1,209,246	2,807,486	984,403	(171,768)	812,635
67,170	—	151,186	—	151,186	93,120	9,508	102,628
1,034	—	669,529	790,887	1,460,416	412,382	(112,342)	300,040
1,000	—	647,934	371,198	1,019,132	399,081	(52,727)	346,354
634	—	410,369	361,880	772,249	252,758	(51,403)	201,355
67	—	43,190	238,464	281,654	26,602	(33,873)	(7,271)
4,602	—	2,980,510	3,029,295	6,009,805	1,835,783	(430,298)	1,405,485
767	—	496,748	438,135	934,883	305,961	(62,235)	243,726
200	—	129,591	114,288	243,879	79,819	(16,234)	63,585
10,638	—	6,889,732	1,870,062	8,759,794	4,243,586	(265,634)	3,977,952
8,070	—	5,226,684	5,811,568	11,038,252	3,219,267	(825,507)	2,393,760
934	—	604,744	332,975	937,719	372,480	(47,298)	325,182
1,634	—	1,058,303	733,078	1,791,381	651,839	(104,130)	547,709
1,000	—	647,934	571,439	1,219,373	399,081	(81,170)	317,911
6,836	—	4,427,564	3,904,995	8,332,559	2,727,065	(554,687)	2,172,378
33	—	21,595	19,016	40,611	13,301	(2,701)	10,600
1,167	—	755,931	266,038	1,021,969	465,600	(37,789)	427,811
534	—	345,562	104,590	450,152	212,842	(14,856)	197,986
33	—	21,595	19,016	40,611	13,301	(2,701)	10,600
239,669	—	410,369	—	410,369	252,758	33,954	286,712
124,309	—	86,402	—	86,402	53,217	17,639	70,856
248,430	—	172,781	—	172,781	106,421	35,250	141,671
200	—	129,591	114,288	243,879	79,819	(16,234)	63,585
200	—	129,591	114,288	243,879	79,819	(16,234)	63,585
300	—	194,376	371,768	566,144	119,722	(52,808)	66,914
167	—	107,997	95,272	203,269	66,518	(13,533)	52,985
900	—	583,150	113,717	696,867	359,179	(16,153)	343,026
67	—	43,190	38,223	81,413	26,602	(5,429)	21,173
67,170	—	151,186	—	151,186	93,120	9,508	102,628
67	—	43,190	438,706	481,896	26,602	(62,316)	(35,714)
2,001	—	1,295,868	1,543,552	2,839,420	798,163	(219,255)	578,908
200	—	129,591	314,529	444,120	79,819	(44,677)	35,142
133	—	86,402	76,065	162,467	53,217	(10,805)	42,412
233,259	—	1,555,051	—	1,555,051	957,801	32,792	990,593
67	—	43,190	38,223	81,413	26,602	(5,429)	21,173
48,188	—	172,781	—	172,781	106,421	6,807	113,228
1,234	—	799,120	704,744	1,503,864	492,201	(100,106)	392,095
654,186	—	1,987,014	—	1,987,014	1,223,860	92,488	1,316,348
—	—	—	5,207,800	5,207,800	—	(739,744)	(739,744)
267	—	172,781	152,320	325,101	106,421	(21,636)	84,785
1,901	—	1,231,084	284,484	1,515,568	758,260	(40,410)	717,850
267	—	172,781	152,320	325,101	106,421	(21,636)	84,785
3,635	—	2,354,171	1,675,715	4,029,886	1,450,002	(238,028)	1,211,974
500	—	323,967	486,056	810,023	199,541	(69,042)	130,499
233	—	151,186	734,219	885,405	93,120	(104,292)	(11,172)
1,100	—	712,741	27,574	740,315	438,998	(3,917)	435,081
267	—	172,781	152,320	325,101	106,421	(21,636)	84,785
100	—	64,784	57,239	122,023	39,903	(8,131)	31,772
267	—	172,781	152,320	325,101	106,421	(21,636)	84,785
230,717	—	647,934	—	647,934	399,081	32,630	431,711
5,736	—	3,714,846	1,874,245	5,589,091	2,288,081	(266,228)	2,021,853
200	—	129,591	314,529	444,120	79,819	(44,677)	35,142
—	—	—	9,614,445	9,614,445	—	(1,365,688)	(1,365,688)
29,205	—	194,376	—	194,376	119,722	4,106	123,828
173,768	—	712,741	—	712,741	438,998	24,527	463,525
67	—	43,190	38,223	81,413	26,602	(5,429)	21,173
700	—	453,558	199,671	653,229	279,360	(28,362)	250,998
300	—	194,376	171,527	365,903	119,722	(24,365)	95,357
2,301	—	1,490,244	1,715,079	3,205,323	917,884	(243,619)	674,265
200	—	129,591	114,288	243,879	79,819	(16,234)	63,585
167	—	107,997	95,272	203,269	66,518	(13,533)	52,985
434	—	280,777	47,351	328,128	172,939	(6,726)	166,213
333	—	215,970	190,543	406,513	133,022	(27,066)	105,956
467,844	—	151,186	—	151,186	93,120	66,422	159,542
8,670	—	5,615,458	5,753,758	11,369,216	3,458,724	(817,295)	2,641,429
324,551	—	86,402	—	86,402	53,217	46,082	99,299
33	—	21,595	19,016	40,611	13,301	(2,701)	10,600
967	—	626,339	151,750	778,089	385,781	(21,555)	364,226
191,481	—	237,588	—	237,588	146,337	27,147	173,484

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
Schedules of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2017 and As of June 30, 2016

Deferred outflows of resources – June 30, 2017

	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
		June 30, 2016	June 30, 2017				
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	\$ 1,829,914	1,556,704	—	—	267	—
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	914,957	778,454	—	—	133	—
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	1,829,914	1,556,704	—	—	267	—
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	2,973,772	2,529,720	—	—	434	—
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	914,957	778,454	—	—	133	—
NORTH HUDSON REGIONAL FIRE & R	1906-00	99,506,816	83,673,906	—	—	14,339	—
BAYONNE CITY MUNICIPAL UTILITI	1919-00	2,516,185	1,556,704	—	—	267	—
COMPENSATION RATING & INSPEC.	8001-00	34,312,725	28,604,766	—	—	4,902	—
DELAWARE RIVER BASIN COMMISSIO	8006-00	13,953,905	12,064,506	—	—	2,068	—
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	56,730,361	47,090,854	—	—	8,070	—
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	1,372,544	973,016	—	—	167	—
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	2,745,088	2,335,158	—	—	400	—
WOODBRIIDGE TWP FIRE DIST (FORD	8023-00	2,287,501	4,086,424	—	—	700	1,803,315
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	5,489,958	4,864,674	—	—	834	—
SOUTH JERSEY TRANS AUTHORITY	8073-00	91,729,358	82,895,452	—	—	14,206	—
LINDENWOLD TWP FIRE DIST 1	8082-00	1,372,544	389,125	—	—	67	—
SECAUCUS HOUSING AUTHORITY	8099-00	2,287,501	1,945,829	—	—	333	—
PRINCETON	8140-00	39,345,313	32,496,628	—	—	5,569	—
PRINCETON RETIRED CH48	8140-01	11,437,503	10,507,802	—	—	1,801	—
Total Non Special Funding Situation		<u>12,691,586,354</u>	<u>11,720,375,604</u>	—	—	<u>2,008,540</u>	<u>951,976,831</u>
Total	\$	<u>21,717,464,451</u>	<u>20,415,788,739</u>	—	—	<u>3,498,679</u>	<u>1,148,063,276</u>

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

Deferred inflows of resources – June 30, 2017

OPEB Expense – Year ended June 30, 2017

Total deferred outflows of resources	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
267	—	172,781	152,320	325,101	106,421	(21,636)	84,785
133	—	86,402	76,065	162,467	53,217	(10,805)	42,412
267	—	172,781	152,320	325,101	106,421	(21,636)	84,785
434	—	280,777	247,592	528,369	172,939	(35,169)	137,770
133	—	86,402	76,065	162,467	53,217	(10,805)	42,412
14,339	—	9,287,092	9,192,283	18,479,375	5,720,190	(1,305,722)	4,414,468
267	—	172,781	753,235	926,016	106,421	(106,994)	(573)
4,902	—	3,174,886	3,401,063	6,575,949	1,955,504	(483,106)	1,472,398
2,068	—	1,339,058	980,860	2,319,918	824,764	(139,327)	685,437
8,070	—	5,226,684	5,811,568	11,038,252	3,219,267	(825,507)	2,393,760
167	—	107,997	295,513	403,510	66,518	(41,976)	24,542
400	—	259,183	228,576	487,759	159,638	(32,468)	127,170
1,804,015	—	453,558	—	453,558	279,360	256,153	535,513
834	—	539,937	275,926	815,863	332,563	(39,194)	293,369
14,206	—	9,200,690	3,107,261	12,307,951	5,666,972	(441,372)	5,225,600
67	—	43,190	839,379	882,569	26,602	(119,230)	(92,628)
333	—	215,970	190,543	406,513	133,022	(27,066)	105,956
5,569	—	3,606,849	4,182,632	7,789,481	2,221,563	(594,124)	1,627,439
1,801	—	1,166,277	227,435	1,393,712	718,344	(32,306)	686,038
<u>953,985,371</u>	<u>—</u>	<u>1,300,862,047</u>	<u>1,148,063,276</u>	<u>2,448,925,323</u>	<u>801,238,688</u>	<u>(27,853,185)</u>	<u>773,385,503</u>
<u>1,151,561,955</u>	<u>—</u>	<u>2,265,978,962</u>	<u>1,148,063,276</u>	<u>3,414,042,238</u>	<u>1,395,682,206</u>	<u>—</u>	<u>1,395,682,206</u>

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

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

June 30, 2017 and 2016

(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. The plan meets the definition of an equivalent arrangement as defined in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions* (GASB Statement No. 75); therefore, assets are accumulated to pay associated benefits. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

The Plan provides medical and prescription drug to retirees and their covered dependents of the 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 schedules of employer and nonemployer allocations and the schedules 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

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Notes to Schedules of Employer and Nonemployer Allocations and Schedules of
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June 30, 2017 and 2016

financial position of the participating employers or the State. The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the Plan to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

(3) Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on separately calculated total OPEB liabilities. For the special funding situation, the total OPEB liabilities for the years ended June 30, 2017 and 2016 were \$8,695,413,135 and \$9,025,878,097, respectively, while for the nonspecial funding situation, the total OPEB liabilities were \$11,720,375,604 and \$12,691,586,354, respectively. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2016 through June 30, 2017. 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.

State of New Jersey
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Notes to Schedules of Employer and Nonemployer Allocations and Schedules of
OPEB Amounts by Employer and Nonemployer

June 30, 2017 and 2016

(5) Net OPEB Liability

Components of Net OPEB Liability

The components of the collective net OPEB liability of the participating employers in the Plan as of June 30, 2017 and 2016 is as follows:

	June 30, 2017	June 30, 2016
Total OPEB liability	\$ 20,629,044,656	21,867,849,603
Plan fiduciary net position	213,255,917	150,385,152
Net OPEB liability	\$ 20,415,788,739	21,717,464,451
Plan fiduciary net position as a percentage of the total OPEB liability	1.03%	0.69%

The amounts above for total OPEB liability and net OPEB liability were changed from previously reported amounts in the Division's 2017 CAFR. These changes were made to include certain active plan members that were improperly excluded from the measurement of the total OPEB liability for the Plan included in the Division's 2017 CAFR. The changes resulted in an increase in total OPEB liability and net OPEB liability of \$6,070,867,267.

The total OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017. The total OPEB liability as of June 30, 2016 was determined by an actuarial valuation as of June 30, 2016. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

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

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

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OPEB Amounts by Employer and Nonemployer

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

Certain actuarial assumptions used in the July 1, 2016 valuation were based on the results of the pension plans' experience studies for which the members are eligible for coverage under this Plan – the Police and Firemen Retirement System (PFRS) and the Public Employees' Retirement System (PERS). The PFRS and PERS experience studies were prepared for the periods July 1, 2010 to June 30, 2013 and July 1, 2011 to June 30, 2014, respectively.

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

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially 5.9% and decreases to a 5.0% long-term trend rate after nine years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 10.5% decreasing to a 5.0% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

Discount Rate

The discount rate for June 30, 2017 and 2016 was 3.58% and 2.85%, respectively. 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.

State of New Jersey
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Notes to Schedules of Employer and Nonemployer Allocations and Schedules of
OPEB Amounts by Employer and Nonemployer

June 30, 2017 and 2016

Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following presents the collective net OPEB liability of the participating employers as of June 30, 2017 and 2016, 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:

June 30, 2017		
At 1% decrease (2.58%)	At discount rate (3.58%)	At 1% increase (4.58%)
\$	24,081,031,440	20,415,788,739
		17,507,480,418
June 30, 2016		
At 1% decrease (1.85%)	At discount rate (2.85%)	At 1% increase (3.85%)
\$	25,883,523,162	21,717,464,451
		18,444,769,507

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

The following presents the net OPEB liability as of June 30, 2017 and 2016, respectively, 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:

June 30, 2017		
1% decrease	Healthcare cost trend rate	1% increase
\$	16,966,116,709	20,415,788,739
		24,907,661,428
June 30, 2016		
1% decrease	Healthcare cost trend rate	1% increase
\$	17,998,888,849	21,717,464,451
		26,596,168,744

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

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
Differences between projected and actual investment earnings on OPEB plan investments	2017	5 years	\$ —	4,373,349	874,670	3,498,679
Deferred Inflows of Resources:						
Change of assumptions	2017	8.04 years	\$ —	2,587,850,974	321,872,012	2,265,978,962

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:	
2018	\$ (320,997,342)
2019	(320,997,342)
2020	(320,997,342)
2021	(320,997,342)
2022	(321,872,012)
Thereafter	<u>(656,618,903)</u>
Total	<u>\$ (2,262,480,283)</u>

Changes in Proportion

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

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June 30, 2017 and 2016

(7) OPEB Expense

The components of allocable OPEB expense, which exclude OPEB expense related to specific liabilities of individual employers, for the year ending June 30, 2017 are as follows:

Service cost	\$ 1,064,525,862
Interest on total OPEB liability	648,423,508
Expected investment return	(5,164,398)
Administrative expense	8,894,576
Current period recognition (amortization) of deferred inflows/outflows of resources:	
Changes of assumptions	(321,872,012)
Differences between projected and actual investment earnings on OPEB plan investments	874,670
Total OPEB expense	<u>\$ 1,395,682,206</u>

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Employer	Employer number	Plan members	Employer proportionate share
CHESTERFIELD TOWNSHIP	0009-00	10	0.035926%
HAMILTON TOWNSHIP	0013-00	67	0.240704%
HANOVER TOWNSHIP	0015-00	30	0.107778%
HILLSBOROUGH TOWNSHIP	0016-00	78	0.280223%
HOLLAND TOWNSHIP	0017-00	9	0.032333%
HOPEWELL TOWNSHIP	0018-00	30	0.107778%
JEFFERSON TOWNSHIP	0019-00	37	0.132926%
MANCHESTER TOWNSHIP	0020-00	81	0.291001%
MONROE TOWNSHIP	0024-00	66	0.237112%
MOORESTOWN TOWNSHIP	0025-00	39	0.140111%
PEMBERTON TOWNSHIP	0028-00	44	0.158074%
RIVERSIDE TOWNSHIP	0033-00	19	0.068259%
COLTS NECK TOWNSHIP	0037-00	25	0.089815%
CAPE MAY CITY	0040-00	37	0.132926%
CEDAR GROVE TOWNSHIP	0041-00	29	0.104185%
FLORENCE TOWNSHIP	0042-00	34	0.122148%
HIGH BRIDGE BOROUGH	0046-00	9	0.032333%
HUNTERDON COUNTY	0047-00	46	0.165260%
MONTGOMERY TOWNSHIP	0049-00	38	0.136519%
MOUNT EPHRAIM BOROUGH	0050-00	13	0.046704%
WEST AMWELL TOWNSHIP	0054-00	8	0.028741%
WESTVILLE BOROUGH	0055-00	13	0.046704%
LYNDHURST TOWNSHIP	0059-00	55	0.197593%
BEDMINSTER TOWNSHIP	0063-00	20	0.071852%
FLEMINGTON BOROUGH	0068-00	21	0.075445%
HAWTHORNE BOROUGH	0071-00	50	0.179630%
NATIONAL PARK BOROUGH	0073-00	1	0.003593%
PENNSAUKEN TOWNSHIP	0075-00	91	0.326927%
SPARTA TOWNSHIP	0078-00	27	0.097000%
TEWKSBURY TOWNSHIP	0079-00	13	0.046704%
WOODSTOWN BOROUGH	0080-00	13	0.046704%
LONGPORT BOROUGH	0082-00	18	0.064667%
PATERSON CITY	0083-00	733	2.633374%
STONE HARBOR BOROUGH	0085-00	10	0.035926%
LITTLE FERRY BOROUGH	0087-00	27	0.097000%
MIDLAND PARK BOROUGH	0088-00	15	0.053889%
NETCONG BOROUGH	0090-00	12	0.043111%
WEST DEPTFORD TOWNSHIP	0092-00	44	0.158074%
ISLAND HEIGHTS BOROUGH	0093-00	5	0.017963%
LINWOOD CITY	0094-00	23	0.082630%
LUMBERTON TOWNSHIP	0095-00	33	0.118556%
HALEDON BOROUGH	0096-00	27	0.097000%
MAPLE SHADE TOWNSHIP	0099-00	33	0.118556%
WOODBIDGE TOWNSHIP	0103-00	1	0.003593%
MARLBORO TOWNSHIP	0104-00	94	0.337704%
HOLMDEL TOWNSHIP	0105-00	61	0.219149%
BAY HEAD BOROUGH	0107-00	13	0.046704%
NORTH HALEDON BOROUGH	0108-00	26	0.093408%
ALLENTOWN BOROUGH	0118-00	5	0.017963%
MENDHAM TOWNSHIP	0121-00	24	0.086222%
CLINTON TOWNSHIP	0131-00	29	0.104185%
EGG HARBOR TOWNSHIP	0132-00	116	0.416742%
HOWELL TOWNSHIP	0133-00	133	0.477816%

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Employer	Employer number	Plan members	Employer proportionate share
FRANKLIN BOROUGH	0134-00	23	0.082630%
HADDON HEIGHTS BOROUGH	0143-00	17	0.061074%
CLEMENTON BOROUGH	0166-00	11	0.039519%
STAFFORD TOWNSHIP	0167-00	52	0.186815%
CHERRY HILL TOWNSHIP	0171-00	140	0.502964%
MOUNT OLIVE TOWNSHIP	0172-00	50	0.179630%
FAR HILLS BOROUGH	0174-00	11	0.039519%
EAST RUTHERFORD BOROUGH	0177-00	46	0.165260%
POHATCONG TOWNSHIP	0178-00	15	0.053889%
WINFIELD TOWNSHIP	0182-00	13	0.046704%
PINE BEACH BOROUGH	0183-00	9	0.032333%
PEQUANNOCK TOWNSHIP	0184-00	40	0.143704%
BELVIDERE TOWN	0187-00	9	0.032333%
PROSPECT PARK BOROUGH	0194-00	23	0.082630%
ATLANTIC HIGHLANDS BOROUGH	0200-00	19	0.068259%
VERONA TOWNSHIP	0201-00	29	0.104185%
OGDENSBURG BOROUGH	0204-00	6	0.021556%
SWEDESBORO BOROUGH	0205-00	2	0.007185%
EAST BRUNSWICK TOWNSHIP	0206-00	86	0.308964%
CAMDEN COUNTY	0207-00	873	3.136338%
OCEAN CITY	0208-00	121	0.434705%
WENONAH BOROUGH	0209-00	8	0.028741%
HIGHLAND PARK BOROUGH	0210-00	39	0.140111%
ALPINE BOROUGH	0211-00	21	0.075445%
OAKLYN BOROUGH	0212-00	14	0.050296%
RUTHERFORD BOROUGH	0213-00	45	0.161667%
BERNARDSVILLE BOROUGH	0215-00	26	0.093408%
SADDLE RIVER BOROUGH	0219-00	18	0.064667%
HIGHLANDS BOROUGH	0220-00	12	0.043111%
LAUREL SPRINGS BOROUGH	0221-00	10	0.035926%
SCOTCH PLAINS TOWNSHIP	0245-00	61	0.219149%
LOWER TOWNSHIP	0247-00	50	0.179630%
NORTH BRUNSWICK TOWNSHIP	0248-00	103	0.370038%
SOMERS POINT CITY	0251-00	37	0.132926%
PLEASANTVILLE CITY	0254-00	92	0.330519%
MENDHAM BOROUGH	0255-00	12	0.043111%
CRESSKILL BOROUGH	0256-00	33	0.118556%
KEYPORT BOROUGH	0258-00	31	0.111371%
MOUNT ARLINGTON BOROUGH	0259-00	1	0.003593%
WANAQUE BOROUGH	0260-00	29	0.104185%
TUCKERTON BOROUGH	0262-00	13	0.046704%
DELTRAN TOWNSHIP	0276-00	36	0.129334%
UPPER FREEHOLD TOWNSHIP	0278-00	4	0.014370%
BRANCBURG TOWNSHIP	0279-00	28	0.100593%
HARDYSTON TOWNSHIP	0280-00	25	0.089815%
EAST WINDSOR TOWNSHIP	0282-00	42	0.150889%
LITTLE FALLS TOWNSHIP	0283-00	40	0.143704%
METUCHEN BOROUGH	0287-00	28	0.100593%
CLIFTON CITY	0302-00	305	1.095743%
UNION BEACH BOROUGH	0314-00	25	0.089815%
MOUNT HOLLY TOWNSHIP	0320-00	44	0.158074%
TOTOWA BOROUGH	0323-00	42	0.150889%
BLOOMINGDALE BOROUGH	0328-00	17	0.061074%
WALL TOWNSHIP	0329-00	77	0.276630%

State of New Jersey
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Employer	Employer number	Plan members	Employer proportionate share
SOUTH RIVER BOROUGH	0331-00	31	0.111371%
CAMDEN CITY	0336-00	169	0.607149%
LAKE COMO BOROUGH	0337-00	6	0.021556%
OCEAN TOWNSHIP	0339-00	91	0.326927%
BORDENTOWN TWP	0342-00	37	0.132926%
WEST LONG BRANCH BOROUGH	0343-00	22	0.079037%
ESSEX COUNTY	0349-00	1,310	4.706304%
BORDENTOWN CITY	0353-00	17	0.061074%
NEWARK CITY	0356-00	1,625	5.837973%
TRENTON CITY	0359-00	473	1.699298%
JERSEY CITY (POLICE)	0360-01	1	0.003593%
JERSEY CITY (FIRE)	0360-02	3	0.010778%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	3	0.010778%
MARGATE CITY	0361-00	95	0.341297%
ALLENDALE BOROUGH	0362-00	15	0.053889%
AUDUBON PARK BOROUGH	0365-00	1	0.003593%
BEACHWOOD BOROUGH	0366-00	25	0.089815%
BROOKLAWN BOROUGH	0370-00	10	0.035926%
CHESILHURST BOROUGH	0372-00	8	0.028741%
EAST NEWARK BOROUGH	0376-00	11	0.039519%
EMERSON BOROUGH	0378-00	32	0.114963%
FRANKLIN LAKES BOROUGH	0384-00	23	0.082630%
FRENCHTOWN BOROUGH	0385-00	3	0.010778%
HAMBURG BOROUGH	0388-00	13	0.046704%
HARRINGTON PARK BOROUGH	0390-00	20	0.071852%
HAWORTH BOROUGH	0391-00	22	0.079037%
HIGHTSTOWN BOROUGH	0393-00	21	0.075445%
HOPATCONG BOROUGH	0395-00	44	0.158074%
INTERLAKEN BOROUGH	0396-00	4	0.014370%
JAMESBURG BOROUGH	0398-00	14	0.050296%
KINNELON BOROUGH	0399-00	29	0.104185%
LAKEHURST BOROUGH	0400-00	7	0.025148%
LINDENWOLD BOROUGH	0403-00	52	0.186815%
MAGNOLIA BOROUGH	0405-00	14	0.050296%
MEDFORD LAKES BOROUGH	0406-00	12	0.043111%
MILLTOWN BOROUGH	0408-00	22	0.079037%
MONTVALE BOROUGH	0409-00	35	0.125741%
NEPTUNE CITY BOROUGH	0411-00	20	0.071852%
NEWFIELD BOROUGH	0412-00	5	0.017963%
NORTH CALDWELL TOWNSHIP	0414-00	28	0.100593%
NORTHVALE BOROUGH	0415-00	24	0.086222%
NORWOOD BOROUGH	0416-00	28	0.100593%
PARAMUS BOROUGH	0418-00	5	0.017963%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	85	0.305371%
PEMBERTON BOROUGH	0419-00	6	0.021556%
PENNS GROVE BOROUGH	0420-00	14	0.050296%
PINE VALLEY BOROUGH	0421-00	4	0.014370%
RINGWOOD BOROUGH	0422-00	29	0.104185%
RIVERDALE BOROUGH	0423-00	23	0.082630%
ROSELAND BOROUGH	0428-00	25	0.089815%
SHIP BOTTOM BOROUGH	0430-00	14	0.050296%
SOMERDALE BOROUGH	0432-00	15	0.053889%
SOUTH PLAINFIELD BOROUGH	0433-00	51	0.183223%
STANHOPE BOROUGH	0435-00	12	0.043111%

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WALDWICK BOROUGH	0441-00	31	0.111371%
WATCHUNG BOROUGH	0443-00	1	0.003593%
WEST PATERSON BOROUGH	0445-00	28	0.100593%
WEST WILDWOOD BOROUGH	0446-00	6	0.021556%
DEMAREST BOROUGH	0449-00	24	0.086222%
ENGLISHTOWN BOROUGH	0450-00	10	0.035926%
HARVEY CEDARS BOROUGH	0451-00	15	0.053889%
UPPER SADDLE RIVER BOROUGH	0452-00	31	0.111371%
BERNARDS TOWNSHIP	0457-00	50	0.179630%
BOONTON TOWNSHIP	0459-00	19	0.068259%
BRICK TOWNSHIP	0460-00	137	0.492186%
BURLINGTON TOWNSHIP	0462-00	51	0.183223%
CINNAMINSON TOWNSHIP	0464-00	34	0.122148%
CRANBURY TOWNSHIP	0466-00	18	0.064667%
DELANCO TOWNSHIP	0468-00	19	0.068259%
DEPTFORD TOWNSHIP	0470-00	65	0.233519%
TOMS RIVER TOWNSHIP	0471-00	155	0.556853%
EASTAMPTON TOWNSHIP	0474-00	23	0.082630%
EAST GREENWICH TOWNSHIP	0475-00	16	0.057482%
EAST HANOVER TOWNSHIP	0476-00	34	0.122148%
EDGEWATER PARK TOWNSHIP	0477-00	19	0.068259%
EVESHAM TOWNSHIP	0480-00	142	0.510149%
FRANKLIN TOWNSHIP	0482-00	28	0.100593%
FRANKLIN TOWNSHIP	0483-00	5	0.017963%
GALLOWAY TOWNSHIP	0486-00	74	0.265852%
GREENWICH TOWNSHIP	0491-00	13	0.046704%
HARRISON TOWNSHIP	0494-00	16	0.057482%
HOPEWELL TOWNSHIP	0496-00	1	0.003593%
JACKSON TOWNSHIP	0497-00	129	0.463445%
LAWRENCE TOWNSHIP	0500-00	1	0.003593%
LEBANON TOWNSHIP	0501-00	10	0.035926%
LITTLE EGG HARBOR TOWNSHIP	0503-00	40	0.143704%
LOPATCONG TOWNSHIP	0505-00	18	0.064667%
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	10	0.035926%
OLD BRIDGE TOWNSHIP	0508-00	92	0.330519%
MANSFIELD TOWNSHIP	0512-00	14	0.050296%
MANSFIELD TOWNSHIP	0513-00	16	0.057482%
MONTVILLE TOWNSHIP	0521-00	49	0.176037%
MOUNT LAUREL TOWNSHIP	0522-00	93	0.334112%
NORTH HANOVER TOWNSHIP	0525-00	12	0.043111%
OCEAN TOWNSHIP	0526-00	18	0.064667%
PLAINSBORO TOWNSHIP	0532-00	38	0.136519%
PLUMSTED TOWNSHIP	0533-00	9	0.032333%
HAZLET TOWNSHIP	0537-00	42	0.150889%
SOUTH BRUNSWICK TOWNSHIP	0544-00	76	0.273038%
SOUTH HARRISON TOWNSHIP	0545-00	5	0.017963%
BARNEGAT TOWNSHIP	0549-00	60	0.215556%
WARREN TOWNSHIP	0555-00	49	0.176037%
WASHINGTON TOWNSHIP	0557-00	1	0.003593%
WASHINGTON TOWNSHIP	0558-00	34	0.122148%
WATERFORD TOWNSHIP	0559-00	23	0.082630%
WESTAMPTON TOWNSHIP	0560-00	44	0.158074%
WILLINGBORO TOWNSHIP	0563-00	123	0.441890%
WOOLWICH TOWNSHIP	0566-00	21	0.075445%

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WASHINGTON TOWNSHIP	0567-00	35	0.125741%
ATLANTIC COUNTY	0835-00	428	1.537631%
BERGEN COUNTY	0836-00	1	0.003593%
BURLINGTON COUNTY	0837-00	259	0.930483%
CAPE MAY COUNTY	0838-00	159	0.571223%
CUMBERLAND COUNTY	0839-00	230	0.826298%
GLOUCESTER COUNTY	0840-00	151	0.542482%
MIDDLESEX COUNTY	0841-00	415	1.490928%
MONMOUTH COUNTY	0842-00	505	1.814262%
MORRIS COUNTY	0843-00	259	0.930483%
OCEAN COUNTY	0844-00	379	1.361594%
SALEM COUNTY	0845-00	169	0.607149%
SOMERSET COUNTY	0846-00	196	0.704149%
SUSSEX COUNTY	0847-00	111	0.398779%
UNION COUNTY	0848-00	553	1.986706%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	96	0.344890%
ABSECON CITY	0850-00	45	0.161667%
ASBURY PARK CITY	0851-00	133	0.477816%
ATLANTIC CITY	0852-00	659	2.367522%
BAYONNE CITY	0853-00	364	1.307706%
BEVERLY CITY	0854-00	9	0.032333%
BRIDGETON CITY	0855-00	137	0.492186%
BRIGANTINE CITY	0856-00	113	0.405964%
EAST ORANGE CITY	0858-00	452	1.623854%
EGG HARBOR CITY	0859-00	16	0.057482%
ELIZABETH CITY	0860-00	518	1.860965%
ENGLEWOOD CITY	0861-00	185	0.664631%
GARFIELD CITY	0862-00	63	0.226334%
GLOUCESTER CITY	0863-00	51	0.183223%
LONG BRANCH CITY	0867-00	162	0.582001%
MILLVILLE CITY	0868-00	98	0.352075%
NEW BRUNSWICK CITY	0869-00	250	0.898150%
NORTHFIELD CITY	0870-00	26	0.093408%
NORTH WILDWOOD CITY	0871-00	54	0.194000%
ORANGE CITY	0872-00	169	0.607149%
PASSAIC CITY	0873-00	249	0.894557%
PERTH AMBOY CITY	0874-00	1	0.003593%
PLAINFIELD CITY	0875-00	218	0.783187%
RAHWAY CITY	0876-00	121	0.434705%
SALEM CITY	0877-00	15	0.053889%
SUMMIT CITY	0878-00	136	0.488593%
UNION CITY	0879-00	163	0.585594%
VENTNOR CITY	0880-00	119	0.427519%
VINELAND CITY	0881-00	242	0.869409%
WILDWOOD CITY	0882-00	80	0.287408%
WOODBURY CITY	0883-00	29	0.104185%
RIDGEFIELD PARK VILLAGE	0884-00	29	0.104185%
SOUTH ORANGE VILLAGE	0886-00	136	0.488593%
BLOOMFIELD TOWNSHIP	0887-00	195	0.700557%
DOVER TOWN	0889-00	43	0.154482%
HACKETTSTOWN TOWN	0890-00	29	0.104185%
IRVINGTON TOWN	0892-00	280	1.005928%
MONTCLAIR TOWNSHIP	0894-00	93	0.334112%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	216	0.776001%

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MORRISTOWN TOWN	0895-00	89	0.319741%
NUTLEY TOWN	0896-00	102	0.366445%
PHILLIPSBURG TOWN	0897-00	48	0.172445%
SECAUCUS TOWN	0898-00	64	0.229926%
WESTFIELD TOWN	0899-00	123	0.441890%
WEST NEW YORK TOWN	0900-00	106	0.380816%
WEST ORANGE TOWNSHIP	0901-00	177	0.635890%
BELLEVILLE TOWNSHIP	0902-00	176	0.632297%
BELMAR BOROUGH	0905-00	22	0.079037%
BOGOTA BOROUGH	0907-00	28	0.100593%
BRADLEY BEACH BOROUGH	0908-00	18	0.064667%
BRIELLE BOROUGH	0909-00	20	0.071852%
CHATHAM BOROUGH	0913-00	31	0.111371%
CLIFFSIDE PARK BOROUGH	0914-00	1	0.003593%
COLLINGSWOOD BOROUGH	0915-00	1	0.003593%
DUMONT BOROUGH	0917-00	43	0.154482%
EATONTOWN BOROUGH	0919-00	35	0.125741%
EDGEWATER BOROUGH	0920-00	29	0.104185%
FAIR LAWN BOROUGH	0922-00	65	0.233519%
FAIRVIEW BOROUGH	0923-00	1	0.003593%
FLORHAM PARK BOROUGH	0924-00	31	0.111371%
FORT LEE BOROUGH	0925-00	92	0.330519%
FREEHOLD BOROUGH	0926-00	29	0.104185%
GARWOOD BOROUGH	0927-00	16	0.057482%
GLEN RIDGE BOROUGH	0929-00	44	0.158074%
HASBROUCK HEIGHTS BOROUGH	0931-00	31	0.111371%
HO HO KUS BOROUGH	0932-00	26	0.093408%
KENILWORTH BOROUGH	0934-00	24	0.086222%
LODI BOROUGH	0937-00	57	0.204778%
MADISON BOROUGH	0938-00	61	0.219149%
MANASQUAN BOROUGH	0939-00	26	0.093408%
MANTOLOKING BOROUGH	0940-00	15	0.053889%
MANVILLE BOROUGH	0941-00	34	0.122148%
MERCHANTVILLE BOROUGH	0942-00	15	0.053889%
MOUNTAIN LAKES BOROUGH	0946-00	26	0.093408%
MOUNTAINSIDE BOROUGH	0947-00	35	0.125741%
NEW MILFORD BOROUGH	0948-00	39	0.140111%
NEW PROVIDENCE BOROUGH	0949-00	41	0.147297%
NORTH PLAINFIELD BOROUGH	0951-00	115	0.413149%
OCEAN GATE BOROUGH	0952-00	7	0.025148%
PARK RIDGE BOROUGH	0955-00	20	0.071852%
POINT PLEASANT BOROUGH	0956-00	41	0.147297%
POINT PLEASANT BEACH BOROUGH	0957-00	21	0.075445%
RAMSEY BOROUGH	0960-00	43	0.154482%
RIVER EDGE BOROUGH	0963-00	39	0.140111%
ROCKAWAY BOROUGH	0964-00	22	0.079037%
ROSELLE PARK BOROUGH	0966-00	36	0.129334%
SAYREVILLE BOROUGH	0968-00	84	0.301778%
SEA GIRT BOROUGH	0969-00	15	0.053889%
SEASIDE HEIGHTS BOROUGH	0970-00	25	0.089815%
SEASIDE PARK BOROUGH	0971-00	22	0.079037%
SOMERVILLE BOROUGH	0972-00	62	0.222741%
SPRING LAKE BOROUGH	0973-00	24	0.086222%
SPRING LAKE HEIGHTS BOROUGH	0974-00	20	0.071852%

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
Supplemental Schedule of Employer Special Funding Allocations (Unaudited)
As of and for the year ended June 30, 2017

Employer	Employer number	Plan members	Employer proportionate share
TENAFLY BOROUGH	0975-00	37	0.132926%
WASHINGTON BOROUGH	0976-00	4	0.014370%
WEST CALDWELL BOROUGH	0977-00	27	0.097000%
WESTWOOD BOROUGH	0978-00	43	0.154482%
WHARTON BOROUGH	0979-00	31	0.111371%
WILDWOOD CREST BOROUGH	0980-00	17	0.061074%
WOOD-RIDGE BOROUGH	0982-00	21	0.075445%
CRANFORD TOWNSHIP	0988-00	78	0.280223%
DENVILLE TOWNSHIP	0989-00	61	0.219149%
EWING TOWNSHIP	0990-00	83	0.298186%
HADDON TOWNSHIP	0991-00	28	0.100593%
HARDING TOWNSHIP	0993-00	11	0.039519%
HILLSIDE TOWNSHIP	0994-00	98	0.352075%
INDEPENDENCE TOWNSHIP	0995-00	15	0.053889%
LAKEWOOD TOWNSHIP	0996-00	126	0.452668%
LAWRENCE TOWNSHIP	0997-00	79	0.283815%
LIVINGSTON TOWNSHIP	0998-00	100	0.359260%
MAPLEWOOD TOWNSHIP	1000-00	173	0.621520%
MILLBURN TOWNSHIP	1001-00	101	0.362853%
MORRIS TOWNSHIP	1002-00	102	0.366445%
NEPTUNE TOWNSHIP	1003-00	74	0.265852%
NORTH BERGEN TWP	1004-00	113	0.405964%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	104	0.373630%
LONG HILL TOWNSHIP	1006-00	31	0.111371%
EDISON TOWNSHIP	1008-00	312	1.120891%
ROCKAWAY TOWNSHIP	1010-00	49	0.176037%
SOUTH HACKENSACK TOWNSHIP	1011-00	21	0.075445%
SPRINGFIELD TOWNSHIP	1012-00	66	0.237112%
TEANECK TOWNSHIP	1013-00	309	1.110113%
UNION TOWNSHIP	1014-00	241	0.865816%
WASHINGTON TOWNSHIP	1015-00	38	0.136519%
WEEHAWKEN TOWNSHIP	1016-00	52	0.186815%
ESSEX COUNTY PARK COMMISSION	1246-00	1	0.003593%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	16	0.057482%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	19	0.068259%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	11	0.039519%
CHERRY HILL TWP FIRE DIST 13	1702-00	96	0.344890%
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	5	0.017963%
NJ TRANSIT CORPORATION	1733-00	259	0.930483%
HANOVER TWP FIRE DIST 2	1734-00	3	0.010778%
JACKSON TWP BD OF FIRE DIST 2	1756-00	5	0.017963%
HANOVER TWP FIRE COMM #3	1757-00	5	0.017963%
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	45	0.161667%
CINNAMINSON TWP FIRE DIST #1	1779-00	15	0.053889%
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	12	0.043111%
MONROE TWP FIRE DISTRICT 2	1804-00	17	0.061074%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	7	0.025148%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	2	0.007185%
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	22	0.079037%
MONROE TWP FIRE DISTRICT #3	1838-00	29	0.104185%
PRINCETON	8140-00	56	0.201186%
PENSIONERS GROUP	9975-00	6	0.021556%
Total		<u>27,835</u>	<u>100.000000%</u>

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

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, 2017

<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	\$ 3,123,914	\$ 223,566
HAMILTON TOWNSHIP	0013-00	20,930,207	1,497,893
HANOVER TOWNSHIP	0015-00	9,371,742	670,699
HILLSBOROUGH TOWNSHIP	0016-00	24,366,548	1,743,818
HOLLAND TOWNSHIP	0017-00	2,811,488	201,207
HOPEWELL TOWNSHIP	0018-00	9,371,742	670,699
JEFFERSON TOWNSHIP	0019-00	11,558,465	827,194
MANCHESTER TOWNSHIP	0020-00	25,303,739	1,810,890
MONROE TOWNSHIP	0024-00	20,617,868	1,475,540
MOORESTOWN TOWNSHIP	0025-00	12,183,230	871,906
PEMBERTON TOWNSHIP	0028-00	13,745,187	983,689
RIVERSIDE TOWNSHIP	0033-00	5,935,402	424,774
COLTS NECK TOWNSHIP	0037-00	7,809,785	558,916
CAPE MAY CITY	0040-00	11,558,465	827,194
CEDAR GROVE TOWNSHIP	0041-00	9,059,316	648,340
FLORENCE TOWNSHIP	0042-00	10,621,273	760,123
HIGH BRIDGE BOROUGH	0046-00	2,811,488	201,207
HUNTERDON COUNTY	0047-00	14,370,040	1,028,408
MONTGOMERY TOWNSHIP	0049-00	11,870,891	849,553
MOUNT EPHRAIM BOROUGH	0050-00	4,061,106	290,637
WEST AMWELL TOWNSHIP	0054-00	2,499,149	178,854
WESTVILLE BOROUGH	0055-00	4,061,106	290,637
LYNDHURST TOWNSHIP	0059-00	17,181,528	1,229,615
BEDMINSTER TOWNSHIP	0063-00	6,247,828	447,133
FLEMINGTON BOROUGH	0068-00	6,560,254	469,492
HAWTHORNE BOROUGH	0071-00	15,619,571	1,117,832
NATIONAL PARK BOROUGH	0073-00	312,426	22,359
PENNSAUKEN TOWNSHIP	0075-00	28,427,653	2,034,456
SPARTA TOWNSHIP	0078-00	8,434,551	603,628
TEWKSBURY TOWNSHIP	0079-00	4,061,106	290,637
WOODSTOWN BOROUGH	0080-00	4,061,106	290,637
LONGPORT BOROUGH	0082-00	5,623,063	402,421
PATERSON CITY	0083-00	228,982,749	16,387,401
STONE HARBOR BOROUGH	0085-00	3,123,914	223,566
LITTLE FERRY BOROUGH	0087-00	8,434,551	603,628
MIDLAND PARK BOROUGH	0088-00	4,685,871	335,349
NETCONG BOROUGH	0090-00	3,748,680	268,278
WEST DEPTFORD TOWNSHIP	0092-00	13,745,187	983,689
ISLAND HEIGHTS BOROUGH	0093-00	1,561,957	111,783

State of New Jersey
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As of and for the year ended June 30, 2017

Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
LINWOOD CITY	0094-00	\$ 7,185,020	\$ 514,204
LUMBERTON TOWNSHIP	0095-00	10,308,934	737,770
HALEDON BOROUGH	0096-00	8,434,551	603,628
MAPLE SHADE TOWNSHIP	0099-00	10,308,934	737,770
WOODBIDGE TOWNSHIP	0103-00	312,426	22,359
MARLBORO TOWNSHIP	0104-00	29,364,758	2,101,521
HOLMDEL TOWNSHIP	0105-00	19,055,911	1,363,757
BAY HEAD BOROUGH	0107-00	4,061,106	290,637
NORTH HALEDON BOROUGH	0108-00	8,122,212	581,275
ALLENTOWN BOROUGH	0118-00	1,561,957	111,783
MENDHAM TOWNSHIP	0121-00	7,497,359	536,557
CLINTON TOWNSHIP	0131-00	9,059,316	648,340
EGG HARBOR TOWNSHIP	0132-00	36,237,439	2,593,372
HOWELL TOWNSHIP	0133-00	41,548,075	2,973,433
FRANKLIN BOROUGH	0134-00	7,185,020	514,204
HADDON HEIGHTS BOROUGH	0143-00	5,310,637	380,061
CLEMENTON BOROUGH	0166-00	3,436,340	245,925
STAFFORD TOWNSHIP	0167-00	16,244,336	1,162,544
CHERRY HILL TOWNSHIP	0171-00	43,734,798	3,129,928
MOUNT OLIVE TOWNSHIP	0172-00	15,619,571	1,117,832
FAR HILLS BOROUGH	0174-00	3,436,340	245,925
EAST RUTHERFORD BOROUGH	0177-00	14,370,040	1,028,408
POHATCONG TOWNSHIP	0178-00	4,685,871	335,349
WINFIELD TOWNSHIP	0182-00	4,061,106	290,637
PINE BEACH BOROUGH	0183-00	2,811,488	201,207
PEQUANNOCK TOWNSHIP	0184-00	12,495,656	894,265
BELVIDERE TOWN	0187-00	2,811,488	201,207
PROSPECT PARK BOROUGH	0194-00	7,185,020	514,204
ATLANTIC HIGHLANDS BOROUGH	0200-00	5,935,402	424,774
VERONA TOWNSHIP	0201-00	9,059,316	648,340
OGDENSBURG BOROUGH	0204-00	1,874,383	134,142
SWEDESBO RO BOROUGH	0205-00	624,765	44,712
EAST BRUNSWICK TOWNSHIP	0206-00	26,865,696	1,922,673
CAMDEN COUNTY	0207-00	272,717,547	19,517,329
OCEAN CITY	0208-00	37,799,396	2,705,155
WENONAH BOROUGH	0209-00	2,499,149	178,854
HIGHLAND PARK BOROUGH	0210-00	12,183,230	871,906
ALPINE BOROUGH	0211-00	6,560,254	469,492
OAKLYN BOROUGH	0212-00	4,373,445	312,990

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, 2017

<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>
RUTHERFORD BOROUGH	0213-00	\$ 14,057,614	\$ 1,006,048
BERNARDSVILLE BOROUGH	0215-00	8,122,212	581,275
SADDLE RIVER BOROUGH	0219-00	5,623,063	402,421
HIGHLANDS BOROUGH	0220-00	3,748,680	268,278
LAUREL SPRINGS BOROUGH	0221-00	3,123,914	223,566
SCOTCH PLAINS TOWNSHIP	0245-00	19,055,911	1,363,757
LOWER TOWNSHIP	0247-00	15,619,571	1,117,832
NORTH BRUNSWICK TOWNSHIP	0248-00	32,176,333	2,302,734
SOMERS POINT CITY	0251-00	11,558,465	827,194
PLEASANTVILLE CITY	0254-00	28,739,993	2,056,809
MENDHAM BOROUGH	0255-00	3,748,680	268,278
CRESSKILL BOROUGH	0256-00	10,308,934	737,770
KEYPORT BOROUGH	0258-00	9,684,169	693,058
MOUNT ARLINGTON BOROUGH	0259-00	312,426	22,359
WANAQUE BOROUGH	0260-00	9,059,316	648,340
TUCKERTON BOROUGH	0262-00	4,061,106	290,637
DELTRAN TOWNSHIP	0276-00	11,246,126	804,841
UPPER FREEHOLD TOWNSHIP	0278-00	1,249,531	89,424
BRANCHBURG TOWNSHIP	0279-00	8,746,977	625,987
HARDYSTON TOWNSHIP	0280-00	7,809,785	558,916
EAST WINDSOR TOWNSHIP	0282-00	13,120,422	938,977
LITTLE FALLS TOWNSHIP	0283-00	12,495,656	894,265
METUCHEN BOROUGH	0287-00	8,746,977	625,987
CLIFTON CITY	0302-00	95,279,381	6,818,773
UNION BEACH BOROUGH	0314-00	7,809,785	558,916
MOUNT HOLLY TOWNSHIP	0320-00	13,745,187	983,689
TOTOWA BOROUGH	0323-00	13,120,422	938,977
BLOOMINGDALE BOROUGH	0328-00	5,310,637	380,061
WALL TOWNSHIP	0329-00	24,054,121	1,721,459
SOUTH RIVER BOROUGH	0331-00	9,684,169	693,058
CAMDEN CITY	0336-00	52,794,114	3,778,268
LAKE COMO BOROUGH	0337-00	1,874,383	134,142
OCEAN TOWNSHIP	0339-00	28,427,653	2,034,456
BORDENTOWN TWP	0342-00	11,558,465	827,194
WEST LONG BRANCH BOROUGH	0343-00	6,872,594	491,845
ESSEX COUNTY	0349-00	409,232,577	29,287,176
BORDENTOWN CITY	0353-00	5,310,637	380,061
NEWARK CITY	0356-00	507,635,872	36,329,515
TRENTON CITY	0359-00	147,760,981	10,574,675

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, 2017

<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>
JERSEY CITY (POLICE)	0360-01	\$ 312,426	\$ 22,359
JERSEY CITY (FIRE)	0360-02	937,192	67,071
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	937,192	67,071
MARGATE CITY	0361-00	29,677,184	2,123,880
ALLENDALE BOROUGH	0362-00	4,685,871	335,349
AUDUBON PARK BOROUGH	0365-00	312,426	22,359
BEACHWOOD BOROUGH	0366-00	7,809,785	558,916
BROOKLAWN BOROUGH	0370-00	3,123,914	223,566
CHESILHURST BOROUGH	0372-00	2,499,149	178,854
EAST NEWARK BOROUGH	0376-00	3,436,340	245,925
EMERSON BOROUGH	0378-00	9,996,508	715,411
FRANKLIN LAKES BOROUGH	0384-00	7,185,020	514,204
FRENCHTOWN BOROUGH	0385-00	937,192	67,071
HAMBURG BOROUGH	0388-00	4,061,106	290,637
HARRINGTON PARK BOROUGH	0390-00	6,247,828	447,133
HAWORTH BOROUGH	0391-00	6,872,594	491,845
HIGHTSTOWN BOROUGH	0393-00	6,560,254	469,492
HOPATCONG BOROUGH	0395-00	13,745,187	983,689
INTERLAKEN BOROUGH	0396-00	1,249,531	89,424
JAMESBURG BOROUGH	0398-00	4,373,445	312,990
KINNELON BOROUGH	0399-00	9,059,316	648,340
LAKEHURST BOROUGH	0400-00	2,186,722	156,495
LINDENWOLD BOROUGH	0403-00	16,244,336	1,162,544
MAGNOLIA BOROUGH	0405-00	4,373,445	312,990
MEDFORD LAKES BOROUGH	0406-00	3,748,680	268,278
MILLTOWN BOROUGH	0408-00	6,872,594	491,845
MONTVALE BOROUGH	0409-00	10,933,699	782,482
NEPTUNE CITY BOROUGH	0411-00	6,247,828	447,133
NEWFIELD BOROUGH	0412-00	1,561,957	111,783
NORTH CALDWELL TOWNSHIP	0414-00	8,746,977	625,987
NORTHVALE BOROUGH	0415-00	7,497,359	536,557
NORWOOD BOROUGH	0416-00	8,746,977	625,987
PARAMUS BOROUGH	0418-00	1,561,957	111,783
PARAMUS BOROUGH POLICE DEPARTM	0418-01	26,553,270	1,900,314
PEMBERTON BOROUGH	0419-00	1,874,383	134,142
PENNS GROVE BOROUGH	0420-00	4,373,445	312,990
PINE VALLEY BOROUGH	0421-00	1,249,531	89,424
RINGWOOD BOROUGH	0422-00	9,059,316	648,340
RIVERDALE BOROUGH	0423-00	7,185,020	514,204

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, 2017

Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
ROSELAND BOROUGH	0428-00	\$ 7,809,785	\$ 558,916
SHIP BOTTOM BOROUGH	0430-00	4,373,445	312,990
SOMERDALE BOROUGH	0432-00	4,685,871	335,349
SOUTH PLAINFIELD BOROUGH	0433-00	15,931,997	1,140,191
STANHOPE BOROUGH	0435-00	3,748,680	268,278
WALDWICK BOROUGH	0441-00	9,684,169	693,058
WATCHUNG BOROUGH	0443-00	312,426	22,359
WEST PATERSON BOROUGH	0445-00	8,746,977	625,987
WEST WILDWOOD BOROUGH	0446-00	1,874,383	134,142
DEMAREST BOROUGH	0449-00	7,497,359	536,557
ENGLISHTOWN BOROUGH	0450-00	3,123,914	223,566
HARVEY CEDARS BOROUGH	0451-00	4,685,871	335,349
UPPER SADDLE RIVER BOROUGH	0452-00	9,684,169	693,058
BERNARDS TOWNSHIP	0457-00	15,619,571	1,117,832
BOONTON TOWNSHIP	0459-00	5,935,402	424,774
BRICK TOWNSHIP	0460-00	42,797,606	3,062,857
BURLINGTON TOWNSHIP	0462-00	15,931,997	1,140,191
CINNAMINSON TOWNSHIP	0464-00	10,621,273	760,123
CRANBURY TOWNSHIP	0466-00	5,623,063	402,421
DELANCO TOWNSHIP	0468-00	5,935,402	424,774
DEPTFORD TOWNSHIP	0470-00	20,305,442	1,453,181
TOMS RIVER TOWNSHIP	0471-00	48,420,669	3,465,278
EASTAMPTON TOWNSHIP	0474-00	7,185,020	514,204
EAST GREENWICH TOWNSHIP	0475-00	4,998,297	357,709
EAST HANOVER TOWNSHIP	0476-00	10,621,273	760,123
EDGEWATER PARK TOWNSHIP	0477-00	5,935,402	424,774
EVESHAM TOWNSHIP	0480-00	44,359,563	3,174,640
FRANKLIN TOWNSHIP	0482-00	8,746,977	625,987
FRANKLIN TOWNSHIP	0483-00	1,561,957	111,783
GALLOWAY TOWNSHIP	0486-00	23,116,930	1,654,388
GREENWICH TOWNSHIP	0491-00	4,061,106	290,637
HARRISON TOWNSHIP	0494-00	4,998,297	357,709
HOPEWELL TOWNSHIP	0496-00	312,426	22,359
JACKSON TOWNSHIP	0497-00	40,298,457	2,884,003
LAWRENCE TOWNSHIP	0500-00	312,426	22,359
LEBANON TOWNSHIP	0501-00	3,123,914	223,566
LITTLE EGG HARBOR TOWNSHIP	0503-00	12,495,656	894,265
LOPATCONG TOWNSHIP	0505-00	5,623,063	402,421
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	3,123,914	223,566

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, 2017

<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>
OLD BRIDGE TOWNSHIP	0508-00	\$ 28,739,993	\$ 2,056,809
MANSFIELD TOWNSHIP	0512-00	4,373,445	312,990
MANSFIELD TOWNSHIP	0513-00	4,998,297	357,709
MONTVILLE TOWNSHIP	0521-00	15,307,144	1,095,472
MOUNT LAUREL TOWNSHIP	0522-00	29,052,419	2,079,168
NORTH HANOVER TOWNSHIP	0525-00	3,748,680	268,278
OCEAN TOWNSHIP	0526-00	5,623,063	402,421
PLAINSBORO TOWNSHIP	0532-00	11,870,891	849,553
PLUMSTED TOWNSHIP	0533-00	2,811,488	201,207
HAZLET TOWNSHIP	0537-00	13,120,422	938,977
SOUTH BRUNSWICK TOWNSHIP	0544-00	23,741,782	1,699,106
SOUTH HARRISON TOWNSHIP	0545-00	1,561,957	111,783
BARNEGAT TOWNSHIP	0549-00	18,743,485	1,341,398
WARREN TOWNSHIP	0555-00	15,307,144	1,095,472
WASHINGTON TOWNSHIP	0557-00	312,426	22,359
WASHINGTON TOWNSHIP	0558-00	10,621,273	760,123
WATERFORD TOWNSHIP	0559-00	7,185,020	514,204
WESTAMPTON TOWNSHIP	0560-00	13,745,187	983,689
WILLINGBORO TOWNSHIP	0563-00	38,424,161	2,749,867
WOOLWICH TOWNSHIP	0566-00	6,560,254	469,492
WASHINGTON TOWNSHIP	0567-00	10,933,699	782,482
ATLANTIC COUNTY	0835-00	133,703,368	9,568,627
BERGEN COUNTY	0836-00	312,426	22,359
BURLINGTON COUNTY	0837-00	80,909,341	5,790,365
CAPE MAY COUNTY	0838-00	49,670,200	3,554,702
CUMBERLAND COUNTY	0839-00	71,850,025	5,142,025
GLOUCESTER COUNTY	0840-00	47,171,051	3,375,848
MIDDLESEX COUNTY	0841-00	129,642,349	9,277,996
MONMOUTH COUNTY	0842-00	157,757,576	11,290,094
MORRIS COUNTY	0843-00	80,909,341	5,790,365
OCEAN COUNTY	0844-00	118,396,224	8,473,155
SALEM COUNTY	0845-00	52,794,114	3,778,268
SOMERSET COUNTY	0846-00	61,228,665	4,381,896
SUSSEX COUNTY	0847-00	34,675,482	2,481,589
UNION COUNTY	0848-00	172,752,294	12,363,207
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	29,989,610	2,146,239
ABSECON CITY	0850-00	14,057,614	1,006,048
ASBURY PARK CITY	0851-00	41,548,075	2,973,433
ATLANTIC CITY	0852-00	205,865,819	14,733,012

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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>
BAYONNE CITY	0853-00	\$ 113,710,439	\$ 8,137,811
BEVERLY CITY	0854-00	2,811,488	201,207
BRIDGETON CITY	0855-00	42,797,606	3,062,857
BRIGANTINE CITY	0856-00	35,300,247	2,526,301
EAST ORANGE CITY	0858-00	141,200,814	10,105,190
EGG HARBOR CITY	0859-00	4,998,297	357,709
ELIZABETH CITY	0860-00	161,818,595	11,580,725
ENGLEWOOD CITY	0861-00	57,792,411	4,135,977
GARFIELD CITY	0862-00	19,680,676	1,408,469
GLOUCESTER CITY	0863-00	15,931,997	1,140,191
LONG BRANCH CITY	0867-00	50,607,391	3,621,773
MILLVILLE CITY	0868-00	30,614,376	2,190,951
NEW BRUNSWICK CITY	0869-00	78,097,853	5,589,158
NORTHFIELD CITY	0870-00	8,122,212	581,275
NORTH WILDWOOD CITY	0871-00	16,869,101	1,207,256
ORANGE CITY	0872-00	52,794,114	3,778,268
PASSAIC CITY	0873-00	77,785,427	5,566,799
PERTH AMBOY CITY	0874-00	312,426	22,359
PLAINFIELD CITY	0875-00	68,101,345	4,873,747
RAHWAY CITY	0876-00	37,799,396	2,705,155
SALEM CITY	0877-00	4,685,871	335,349
SUMMIT CITY	0878-00	42,485,180	3,040,498
UNION CITY	0879-00	50,919,818	3,644,132
VENTNOR CITY	0880-00	37,174,543	2,660,437
VINELAND CITY	0881-00	75,598,704	5,410,304
WILDWOOD CITY	0882-00	24,991,313	1,788,531
WOODBURY CITY	0883-00	9,059,316	648,340
RIDGEFIELD PARK VILLAGE	0884-00	9,059,316	648,340
SOUTH ORANGE VILLAGE	0886-00	42,485,180	3,040,498
BLOOMFIELD TOWNSHIP	0887-00	60,916,325	4,359,543
DOVER TOWN	0889-00	13,432,848	961,336
HACKETTSTOWN TOWN	0890-00	9,059,316	648,340
IRVINGTON TOWN	0892-00	87,469,595	6,259,857
MONTCLAIR TOWNSHIP	0894-00	29,052,419	2,079,168
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	67,476,493	4,829,029
MORRISTOWN TOWN	0895-00	27,802,801	1,989,738
NUTLEY TOWN	0896-00	31,863,907	2,280,375
PHILLIPSBURG TOWN	0897-00	14,994,805	1,073,120
SECAUCUS TOWN	0898-00	19,993,016	1,430,822

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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>
WESTFIELD TOWN	0899-00	\$ 38,424,161	\$ 2,749,867
WEST NEW YORK TOWN	0900-00	33,113,524	2,369,805
WEST ORANGE TOWNSHIP	0901-00	55,293,263	3,957,123
BELLEVILLE TOWNSHIP	0902-00	54,980,836	3,934,763
BELMAR BOROUGH	0905-00	6,872,594	491,845
BOGOTA BOROUGH	0907-00	8,746,977	625,987
BRADLEY BEACH BOROUGH	0908-00	5,623,063	402,421
BRIELLE BOROUGH	0909-00	6,247,828	447,133
CHATHAM BOROUGH	0913-00	9,684,169	693,058
CLIFFSIDE PARK BOROUGH	0914-00	312,426	22,359
COLLINGSWOOD BOROUGH	0915-00	312,426	22,359
DUMONT BOROUGH	0917-00	13,432,848	961,336
EATONTOWN BOROUGH	0919-00	10,933,699	782,482
EDGEWATER BOROUGH	0920-00	9,059,316	648,340
FAIR LAWN BOROUGH	0922-00	20,305,442	1,453,181
FAIRVIEW BOROUGH	0923-00	312,426	22,359
FLORHAM PARK BOROUGH	0924-00	9,684,169	693,058
FORT LEE BOROUGH	0925-00	28,739,993	2,056,809
FREEHOLD BOROUGH	0926-00	9,059,316	648,340
GARWOOD BOROUGH	0927-00	4,998,297	357,709
GLEN RIDGE BOROUGH	0929-00	13,745,187	983,689
HASBROUCK HEIGHTS BOROUGH	0931-00	9,684,169	693,058
HO HO KUS BOROUGH	0932-00	8,122,212	581,275
KENILWORTH BOROUGH	0934-00	7,497,359	536,557
LODI BOROUGH	0937-00	17,806,293	1,274,327
MADISON BOROUGH	0938-00	19,055,911	1,363,757
MANASQUAN BOROUGH	0939-00	8,122,212	581,275
MANTOLOKING BOROUGH	0940-00	4,685,871	335,349
MANVILLE BOROUGH	0941-00	10,621,273	760,123
MERCHANTVILLE BOROUGH	0942-00	4,685,871	335,349
MOUNTAIN LAKES BOROUGH	0946-00	8,122,212	581,275
MOUNTAINSIDE BOROUGH	0947-00	10,933,699	782,482
NEW MILFORD BOROUGH	0948-00	12,183,230	871,906
NEW PROVIDENCE BOROUGH	0949-00	12,808,083	916,624
NORTH PLAINFIELD BOROUGH	0951-00	35,925,012	2,571,013
OCEAN GATE BOROUGH	0952-00	2,186,722	156,495
PARK RIDGE BOROUGH	0955-00	6,247,828	447,133
POINT PLEASANT BOROUGH	0956-00	12,808,083	916,624
POINT PLEASANT BEACH BOROUGH	0957-00	6,560,254	469,492

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
RAMSEY BOROUGH	0960-00	\$ 13,432,848	\$ 961,336
RIVER EDGE BOROUGH	0963-00	12,183,230	871,906
ROCKAWAY BOROUGH	0964-00	6,872,594	491,845
ROSELLE PARK BOROUGH	0966-00	11,246,126	804,841
SAYREVILLE BOROUGH	0968-00	26,240,844	1,877,955
SEA GIRT BOROUGH	0969-00	4,685,871	335,349
SEASIDE HEIGHTS BOROUGH	0970-00	7,809,785	558,916
SEASIDE PARK BOROUGH	0971-00	6,872,594	491,845
SOMERVILLE BOROUGH	0972-00	19,368,250	1,386,110
SPRING LAKE BOROUGH	0973-00	7,497,359	536,557
SPRING LAKE HEIGHTS BOROUGH	0974-00	6,247,828	447,133
TENAFLY BOROUGH	0975-00	11,558,465	827,194
WASHINGTON BOROUGH	0976-00	1,249,531	89,424
WEST CALDWELL BOROUGH	0977-00	8,434,551	603,628
WESTWOOD BOROUGH	0978-00	13,432,848	961,336
WHARTON BOROUGH	0979-00	9,684,169	693,058
WILDWOOD CREST BOROUGH	0980-00	5,310,637	380,061
WOOD-RIDGE BOROUGH	0982-00	6,560,254	469,492
CRANFORD TOWNSHIP	0988-00	24,366,548	1,743,818
DENVILLE TOWNSHIP	0989-00	19,055,911	1,363,757
EWING TOWNSHIP	0990-00	25,928,505	1,855,602
HADDON TOWNSHIP	0991-00	8,746,977	625,987
HARDING TOWNSHIP	0993-00	3,436,340	245,925
HILLSIDE TOWNSHIP	0994-00	30,614,376	2,190,951
INDEPENDENCE TOWNSHIP	0995-00	4,685,871	335,349
LAKESWOOD TOWNSHIP	0996-00	39,361,353	2,816,938
LAWRENCE TOWNSHIP	0997-00	24,678,887	1,766,171
LIVINGSTON TOWNSHIP	0998-00	31,239,141	2,235,663
MAPLEWOOD TOWNSHIP	1000-00	54,043,732	3,867,698
MILLBURN TOWNSHIP	1001-00	31,551,567	2,258,022
MORRIS TOWNSHIP	1002-00	31,863,907	2,280,375
NEPTUNE TOWNSHIP	1003-00	23,116,930	1,654,388
NORTH BERGEN TWP	1004-00	35,300,247	2,526,301
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	32,488,672	2,325,087
LONG HILL TOWNSHIP	1006-00	9,684,169	693,058
EDISON TOWNSHIP	1008-00	97,466,103	6,975,268
ROCKAWAY TOWNSHIP	1010-00	15,307,144	1,095,472
SOUTH HACKENSACK TOWNSHIP	1011-00	6,560,254	469,492
SPRINGFIELD TOWNSHIP	1012-00	20,617,868	1,475,540

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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>
TEANECK TOWNSHIP	1013-00	\$ 96,528,912	\$ 6,908,197
UNION TOWNSHIP	1014-00	75,286,278	5,387,944
WASHINGTON TOWNSHIP	1015-00	11,870,891	849,553
WEEHAWKEN TOWNSHIP	1016-00	16,244,336	1,162,544
ESSEX COUNTY PARK COMMISSION	1246-00	312,426	22,359
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	4,998,297	357,709
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	5,935,402	424,774
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	3,436,340	245,925
CHERRY HILL TWP FIRE DIST 13	1702-00	29,989,610	2,146,239
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	1,561,957	111,783
NJ TRANSIT CORPORATION	1733-00	80,909,341	5,790,365
HANOVER TWP FIRE DIST 2	1734-00	937,192	67,071
JACKSON TWP BD OF FIRE DIST 2	1756-00	1,561,957	111,783
HANOVER TWP FIRE COMM #3	1757-00	1,561,957	111,783
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	14,057,614	1,006,048
CINNAMINSON TWP FIRE DIST #1	1779-00	4,685,871	335,349
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	3,748,680	268,278
MONROE TWP FIRE DISTRICT 2	1804-00	5,310,637	380,061
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	2,186,722	156,495
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	624,765	44,712
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	6,872,594	491,845
MONROE TWP FIRE DISTRICT #3	1838-00	9,059,316	648,340
PRINCETON	8140-00	17,493,954	1,251,974
PENSIONERS GROUP	9975-00	1,874,383	134,142
Total		\$ 8,695,413,135	\$ 622,296,703

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

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Note to Supplemental Schedules (Unaudited)

June 30, 2017 and 2016

(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.