



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

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

June 30, 2022

(With Independent Auditors' Report Thereon)

Table of Contents

	Page
Independent Auditors' Report	1
Schedule of Employer and Nonemployer Allocations	3
Schedule of OPEB Amounts by Employer and Nonemployer	17
Notes to Schedule of Employer and Nonemployer Allocations and Schedule of OPEB Amounts by Employer and Nonemployer	33
Other Information (Unaudited)	
Supplemental Schedule of Employer Special Funding Allocations	39
Supplemental Schedule of Special Funding Amounts by Employer	47
Notes to Supplemental Schedules	57



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

Independent Auditors' Report

The Treasurer
State of New Jersey:

Opinions

We have audited the schedule of employer and nonemployer allocations of the State of New Jersey State Health Benefit Local Government Retired Employees Plan (the Plan) as of and for the year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer of the Plan as of and for the year ended June 30, 2022, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) for the total of all participating entities for the Plan as of and for the year ended June 30, 2022, in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles, and for 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' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer.



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer, and related disclosures.
- Obtain an understanding of internal control relevant to the audit 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 Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate 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 are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matter

We have audited, in accordance with GAAS, the financial statements of the State of New Jersey, Division of Pensions and Benefits, which includes the Plan, as of and for the year ended June 30, 2022, and our report thereon, dated March 29, 2023, expressed an unmodified opinion on those financial statements.

Other Information

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

Restriction on Use

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

KPMG LLP

Short Hills, New Jersey
July 31, 2023

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

<u>Employer/non-employer</u>	<u>Employer number</u>	<u>Plan members</u>	<u>Allocation percentage</u>
Special Funding Situations:			
Nonemployer (State of New Jersey)		16,440	<u>20.890985%</u>
Non Special Funding Situations:			
BAYONNE CITY HOUSING AUTH	0002-00	83	0.078114%
BLAIRSTOWN TOWNSHIP	0004-00	26	0.024470%
BRIDGEWATER TOWNSHIP	0005-00	322	0.303046%
BURLINGTON CITY HOUSING AUTHOR	0006-00	4	0.003765%
BYRAM TOWNSHIP	0007-00	61	0.057409%
CHATHAM TOWNSHIP	0008-00	120	0.112936%
ELIZABETH CITY HOUSING AUTHORI	0011-00	85	0.079997%
GUTTENBERG TOWN	0012-00	116	0.109172%
HOLLAND TOWNSHIP	0017-00	22	0.020705%
JEFFERSON TOWNSHIP	0019-00	182	0.171287%
MANCHESTER TOWNSHIP	0020-00	285	0.268224%
MAURICE RIVER TOWNSHIP	0021-00	8	0.007529%
MIDDLE TOWNSHIP	0022-00	236	0.222108%
MONROE TOWNSHIP	0024-00	287	0.270106%
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	22	0.020705%
PASSAIC VALLEY SEWERAGE COMM	0027-00	823	0.774554%
PERTH AMBOY CITY HOUS AUTH	0029-00	34	0.031999%
PITTSGROVE TOWNSHIP	0030-00	0	0.000000%
PRINCETON HOUSING AUTHORITY	0031-00	1	0.000941%
RIVERSIDE TOWNSHIP	0033-00	32	0.030116%
WEST NEW YORK HOUSING AUTHORIT	0035-00	64	0.060233%
WYCKOFF TOWNSHIP	0036-00	107	0.100701%
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	8	0.007529%
AVALON BOROUGH	0038-00	117	0.110113%
CAPE MAY CITY	0040-00	157	0.147758%
CEDAR GROVE TOWNSHIP	0041-00	132	0.124230%
HAMMONTON TOWN	0045-00	121	0.113877%
HAMMONTON TOWN	0045-01	3	0.002823%
HIGH BRIDGE BOROUGH	0046-00	16	0.015058%
HUNTERDON COUNTY	0047-00	731	0.687970%
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	15	0.014117%
UPPER TOWNSHIP	0053-00	91	0.085643%
WEST AMWELL TOWNSHIP	0054-00	22	0.020705%
CAPE MAY COUNTY BRIDGE COMM	0056-00	39	0.036704%
CLINTON TOWN	0057-00	51	0.047998%
RAHWAY CITY HOUSING AUTHORITY	0060-00	19	0.017882%
ANDOVER TOWNSHIP	0061-00	55	0.051762%
BETHLEHEM TOWNSHIP	0064-00	11	0.010352%
BOUND BROOK BOROUGH	0065-00	89	0.083761%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Plan members	Allocation percentage
BUENA BOROUGH	0066-00	27	0.025411%
GARFIELD CITY HOUSING AUTH	0070-00	25	0.023528%
HAWTHORNE BOROUGH	0071-00	70	0.065879%
MILFORD BOROUGH	0072-00	10	0.009411%
PATERSON CITY HOUSING AUTHORIT	0074-00	75	0.070585%
PENNSAUKEN TOWNSHIP	0075-00	4	0.003765%
SEA ISLE CITY	0077-00	181	0.170346%
CLAYTON BOROUGH	0081-00	60	0.056468%
PATERSON CITY	0083-00	2,273	2.139201%
SEA BRIGHT BOROUGH	0084-00	29	0.027293%
STONE HARBOR BOROUGH	0085-00	55	0.051762%
STONE HARBOR BOROUGH	0085-01	11	0.010352%
NORTH BERGEN TWP HOUSING AUTH	0086-00	58	0.054586%
LITTLE FERRY BOROUGH	0087-00	89	0.083761%
MIDLAND PARK BOROUGH	0088-00	62	0.058350%
MAYWOOD BOROUGH	0089-00	87	0.081879%
NETCONG BOROUGH	0090-00	18	0.016940%
WEST DEPTFORD TOWNSHIP	0092-00	141	0.132700%
ISLAND HEIGHTS BOROUGH	0093-00	16	0.015058%
LINWOOD CITY	0094-00	68	0.063997%
UPPER DEERFIELD TOWNSHIP	0097-00	21	0.019764%
RARITAN BOROUGH	0098-00	72	0.067762%
MAPLE SHADE TOWNSHIP	0099-00	0	0.000000%
SOUTH BOUND BROOK BOROUGH	0101-00	23	0.021646%
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	0	0.000000%
MARLBORO TOWNSHIP	0104-00	0	0.000000%
SOUTH TOMS RIVER BOROUGH	0116-00	26	0.024470%
WOODBURY HEIGHTS BOROUGH	0119-00	22	0.020705%
CLINTON TOWNSHIP	0131-00	30	0.028234%
EGG HARBOR TOWNSHIP	0132-00	0	0.000000%
BERLIN BOROUGH	0135-00	74	0.069644%
STILLWATER TOWNSHIP	0136-00	19	0.017882%
GLEN ROCK BOROUGH	0139-00	133	0.125171%
SUSSEX BOROUGH	0140-00	8	0.007529%
LAMBERTVILLE CITY	0161-00	49	0.046116%
WOODBINE BOROUGH	0162-00	11	0.010352%
DELAWARE TOWNSHIP	0164-00	28	0.026352%
CLEMENTON BOROUGH	0166-00	44	0.041410%
STAFFORD TOWNSHIP	0167-00	354	0.333162%
CHERRY HILL TOWNSHIP	0171-00	344	0.323751%
MOUNT OLIVE TOWNSHIP	0172-00	249	0.234343%
HAMPTON TOWNSHIP	0175-00	19	0.017882%
EAST RUTHERFORD BOROUGH	0177-00	108	0.101643%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Plan members	Allocation percentage
PEAPACK GLADSTONE BOROUGH	0188-00	38	0.035763%
BEACH HAVEN BOROUGH	0195-00	83	0.078114%
VERONA TOWNSHIP	0201-00	0	0.000000%
OGDENSBURG BOROUGH	0204-00	15	0.014117%
SWEDESBORO BOROUGH	0205-00	12	0.011294%
CAMDEN COUNTY	0207-00	2,994	2.817759%
CAMDEN COUNTY LIBRARY	0207-01	110	0.103525%
OCEAN CITY	0208-00	502	0.472450%
ALPINE BOROUGH	0211-00	12	0.011294%
OAKLYN BOROUGH	0212-00	45	0.042351%
MATAWAN BOROUGH	0214-00	92	0.086584%
BARNEGAT LIGHT BOROUGH	0217-00	14	0.013176%
HIGHLANDS BOROUGH	0220-00	63	0.059292%
AUDUBON BOROUGH	0222-00	81	0.076232%
SCOTCH PLAINS TOWNSHIP	0245-00	140	0.131759%
BERKELEY TOWNSHIP	0246-00	404	0.380219%
LOWER TOWNSHIP	0247-00	207	0.194815%
NORTH BRUNSWICK TOWNSHIP	0248-00	272	0.255989%
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	0	0.000000%
HADDON TOWNSHIP FIRE COMM DIST	0250-00	8	0.007529%
SOMERS POINT CITY	0251-00	92	0.086584%
LODI BOROUGH HOUSING AUTHORITY	0253-00	21	0.019764%
PLEASANTVILLE CITY	0254-00	256	0.240931%
MENDHAM BOROUGH	0255-00	39	0.036704%
PENNINGTON BOROUGH	0257-00	25	0.023528%
MOUNT ARLINGTON BOROUGH	0259-00	47	0.044233%
WANAQUE BOROUGH	0260-00	86	0.080938%
FANWOOD BOROUGH	0261-00	73	0.068703%
TUCKERTON BOROUGH	0262-00	43	0.040469%
DELTRAN TOWNSHIP	0276-00	46	0.043292%
SANDYSTON TOWNSHIP	0277-00	6	0.005647%
BRANCBURG TOWNSHIP	0279-00	115	0.108231%
WHITE TOWNSHIP	0281-00	8	0.007529%
EAST WINDSOR TOWNSHIP	0282-00	198	0.186345%
TRENTON CITY PARKING AUTHORITY	0300-00	5	0.004706%
READINGTON TOWNSHIP	0319-00	121	0.113877%
MOUNT HOLLY TOWNSHIP	0320-00	55	0.051762%
TETERBORO BOROUGH	0321-00	22	0.020705%
VERNON TOWNSHIP	0333-00	170	0.159993%
CAMDEN CITY	0336-00	1,093	1.028661%
LAKE COMO BOROUGH	0337-00	10	0.009411%
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	66	0.062115%
WEST LONG BRANCH BOROUGH	0343-00	0	0.000000%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Plan members	Allocation percentage
UNION CITY HOUSING AUTH	0344-00	43	0.040469%
FRANKFORD TOWNSHIP	0345-00	21	0.019764%
HIGHLANDS BOROUGH HOUSING AUTH	0346-00	3	0.002823%
CAMDEN CITY HOUSING AUTH	0348-00	120	0.112936%
ESSEX COUNTY	0349-00	5,051	4.753675%
MERCER COUNTY	0350-00	1,802	1.695926%
MERCER COUNTY LIBRARY	0350-01	115	0.108231%
HUDSON COUNTY	0352-00	3,933	3.701485%
ESTELL MANOR CITY	0355-00	0	0.000000%
NEWARK CITY	0356-00	5,266	4.956020%
SOUTH AMBOY CITY	0358-00	150	0.141170%
TRENTON CITY	0359-00	2,009	1.890741%
TRENTON CITY LIBRARY	0359-01	23	0.021646%
JERSEY CITY (POLICE)	0360-01	1	0.000941%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	7	0.006588%
ALLENDALE BOROUGH	0362-00	75	0.070585%
AUDUBON PARK BOROUGH	0365-00	1	0.000941%
BEACHWOOD BOROUGH	0366-00	68	0.063997%
BRANCHVILLE BOROUGH	0369-00	6	0.005647%
CHESTER BOROUGH	0373-00	22	0.020705%
CLOSTER BOROUGH	0374-00	70	0.065879%
DUNELLEN BOROUGH	0375-00	57	0.053645%
EMERSON BOROUGH	0378-00	30	0.028234%
ENGLEWOOD CLIFFS BOROUGH	0379-00	81	0.076232%
FAIR HAVEN BOROUGH	0380-00	59	0.055527%
GLEN GARDNER BOROUGH	0387-00	4	0.003765%
HAMPTON BOROUGH	0389-00	10	0.009411%
HELMETTA BOROUGH	0392-00	12	0.011294%
JAMESBURG BOROUGH	0398-00	43	0.040469%
LAKEHURST BOROUGH	0400-00	35	0.032940%
LAWNSIDE BOROUGH	0401-00	0	0.000000%
LINDENWOLD BOROUGH	0403-00	109	0.102584%
LITTLE SILVER BOROUGH	0404-00	55	0.051762%
MILLTOWN BOROUGH	0408-00	55	0.051762%
NEPTUNE CITY BOROUGH	0411-00	54	0.050821%
NEWFIELD BOROUGH	0412-00	0	0.000000%
TINTON FALLS BOROUGH	0413-00	64	0.060233%
NORTH CALDWELL TOWNSHIP	0414-00	31	0.029175%
OLD TAPPAN BOROUGH	0417-00	49	0.046116%
PARAMUS BOROUGH	0418-00	392	0.368925%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	145	0.136465%
PEMBERTON BOROUGH	0419-00	16	0.015058%
RIVERTON BOROUGH	0424-00	22	0.020705%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

<u>Employer/non-employer</u>	<u>Employer number</u>	<u>Plan members</u>	<u>Allocation percentage</u>
ROSELAND BOROUGH	0428-00	105	0.098819%
SHIP BOTTOM BOROUGH	0430-00	34	0.031999%
SHREWSBURY BOROUGH	0431-00	56	0.052704%
SPOTSWOOD BOROUGH	0434-00	103	0.096937%
STRATFORD BOROUGH	0437-00	48	0.045174%
WATCHUNG BOROUGH	0443-00	89	0.083761%
WEST CAPE MAY BOROUGH	0444-00	15	0.014117%
WEST WILDWOOD BOROUGH	0446-00	11	0.010352%
WOODCLIFF LAKE BOROUGH	0447-00	63	0.059292%
ALEXANDRIA TOWNSHIP	0453-00	8	0.007529%
BERLIN TOWNSHIP	0458-00	74	0.069644%
BOONTON TOWNSHIP	0459-00	23	0.021646%
CHESTER TOWNSHIP	0463-00	82	0.077173%
CINNAMINSON TOWNSHIP	0464-00	77	0.072467%
COMMERCIAL TOWNSHIP	0465-00	17	0.015999%
CRANBURY TOWNSHIP	0466-00	63	0.059292%
DEERFIELD TOWNSHIP	0467-00	6	0.005647%
DELANCO TOWNSHIP	0468-00	15	0.014117%
DENNIS TOWNSHIP	0469-00	34	0.031999%
DEPTFORD TOWNSHIP	0470-00	255	0.239990%
EAGLESWOOD TOWNSHIP	0473-00	14	0.013176%
EASTAMPTON TOWNSHIP	0474-00	2	0.001882%
EAST GREENWICH TOWNSHIP	0475-00	63	0.059292%
EAST HANOVER TOWNSHIP	0476-00	164	0.154346%
EDGEWATER PARK TOWNSHIP	0477-00	37	0.034822%
ELK TOWNSHIP	0478-00	27	0.025411%
GREEN TOWNSHIP	0487-00	21	0.019764%
GREEN BROOK TOWNSHIP	0488-00	66	0.062115%
HAINESPORT TOWNSHIP	0492-00	15	0.014117%
HARRISON TOWNSHIP	0494-00	64	0.060233%
KNOWLTON TOWNSHIP	0498-00	2	0.001882%
LACEY TOWNSHIP	0499-00	219	0.206109%
LEBANON TOWNSHIP	0501-00	2	0.001882%
LIBERTY TOWNSHIP	0502-00	5	0.004706%
LOGAN TOWNSHIP	0504-00	0	0.000000%
MANALAPAN TOWNSHIP	0510-00	231	0.217402%
MANSFIELD TOWNSHIP	0512-00	41	0.038587%
MANSFIELD TOWNSHIP	0513-00	45	0.042351%
MANTUA TOWNSHIP	0514-00	0	0.000000%
MEDFORD TOWNSHIP	0516-00	153	0.143994%
MILLSTONE TOWNSHIP	0517-00	43	0.040469%
MINE HILL TOWNSHIP	0518-00	17	0.015999%
MONTAGUE TOWNSHIP	0520-00	10	0.009411%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Plan members	Allocation percentage
MONTVILLE TOWNSHIP	0521-00	153	0.143994%
MOUNT LAUREL TOWNSHIP	0522-00	137	0.128936%
MULLICA TOWNSHIP	0523-00	45	0.042351%
NEW HANOVER TOWNSHIP	0524-00	14	0.013176%
OXFORD TOWNSHIP	0528-00	6	0.005647%
PILESGROVE TOWNSHIP	0530-00	11	0.010352%
PLAINSBORO TOWNSHIP	0532-00	161	0.151523%
HAZLET TOWNSHIP	0537-00	132	0.124230%
RIVER VALE TOWNSHIP	0538-00	109	0.102584%
ROXBURY TOWNSHIP	0539-00	228	0.214579%
SHAMONG TOWNSHIP	0541-00	8	0.007529%
SOUTHAMPTON TOWNSHIP	0543-00	35	0.032940%
SPRINGFIELD TOWNSHIP	0546-00	22	0.020705%
TABERNACLE TOWNSHIP	0548-00	18	0.016940%
BARNEGAT TOWNSHIP	0549-00	121	0.113877%
UPPER PITTSBORO TOWNSHIP	0551-00	5	0.004706%
VOORHEES TOWNSHIP	0552-00	294	0.276694%
WASHINGTON TOWNSHIP	0557-00	334	0.314339%
WATERFORD TOWNSHIP	0559-00	78	0.073409%
WEYMOUTH TOWNSHIP	0562-00	8	0.007529%
WILLINGBORO TOWNSHIP	0563-00	206	0.193874%
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	0	0.000000%
WOODLAND TOWNSHIP	0565-00	3	0.002823%
ATLANTIC COUNTY	0835-00	1,272	1.197124%
ATLANTIC COUNTY LIBRARY	0835-01	88	0.082820%
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	58	0.054586%
BERGEN COUNTY	0836-00	0	0.000000%
GLOUCESTER COUNTY	0840-00	1,573	1.480406%
MORRIS COUNTY	0843-00	3	0.002823%
OCEAN COUNTY	0844-00	2,646	2.490244%
OCEAN COUNTY LIBRARY	0844-01	386	0.363278%
OCEAN COUNTY PIC	0844-07	1	0.000941%
UNION COUNTY	0848-00	5	0.004706%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	0	0.000000%
ASBURY PARK CITY	0851-00	395	0.371748%
ATLANTIC CITY	0852-00	1,424	1.340177%
ATLANTIC CITY ERI	0852-01	10	0.009411%
ATLANTIC CITY PFRS	0852-02	159	0.149641%
BEVERLY CITY	0854-00	20	0.018823%
BRIDGETON CITY	0855-00	131	0.123289%
BURLINGTON CITY	0857-00	161	0.151523%
EGG HARBOR CITY	0859-00	31	0.029175%
ELIZABETH CITY	0860-00	2,090	1.966973%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Plan members	Allocation percentage
ELIZABETH CITY FREE PUBLIC LIB	0860-01	32	0.030116%
ENGLEWOOD CITY	0861-00	353	0.332221%
LINDEN CITY	0866-00	980	0.922313%
MILLVILLE CITY	0868-00	293	0.275753%
NORTHFIELD CITY	0870-00	97	0.091290%
NORTH WILDWOOD CITY	0871-00	122	0.114819%
NORTH WILDWOOD CITY	0871-01	1	0.000941%
ORANGE CITY	0872-00	0	0.000000%
PASSAIC CITY	0873-00	939	0.883726%
PASSAIC CITY PUBLIC LIBRARY	0873-01	18	0.016940%
PLAINFIELD CITY	0875-00	682	0.641854%
PLAINFIELD CITY (POLICE)	0875-01	96	0.090349%
RAHWAY CITY	0876-00	467	0.439510%
SALEM CITY	0877-00	84	0.079055%
SALEM CITY FREE PUBLIC LIBRARY	0877-01	0	0.000000%
UNION CITY	0879-00	0	0.000000%
WILDWOOD CITY	0882-00	194	0.182580%
WOODBURY CITY	0883-00	136	0.127994%
RIDGEWOOD VILLAGE	0885-00	450	0.423511%
RIDGEWOOD PUBLIC LIBRARY	0885-01	15	0.014117%
BOONTON TOWN	0888-00	100	0.094114%
HARRISON TOWN	0891-00	325	0.305869%
KEARNY TOWN	0893-00	593	0.558093%
MONTCLAIR TOWNSHIP	0894-00	294	0.276694%
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01	0	0.000000%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	0	0.000000%
NUTLEY TOWN	0896-00	396	0.372690%
SECAUCUS TOWN	0898-00	355	0.334103%
WEST NEW YORK TOWN	0900-00	579	0.544917%
ALLENHURST BOROUGH	0903-00	42	0.039528%
AVON BY THE SEA BORO	0904-00	47	0.044233%
BELMAR BOROUGH	0905-00	144	0.135523%
BERGENFIELD BOROUGH	0906-00	196	0.184463%
BERGENFIELD BOROUGH, POLICE	0906-01	67	0.063056%
BRADLEY BEACH BOROUGH	0908-00	71	0.066821%
BUTLER BOROUGH	0910-00	127	0.119524%
CALDWELL BOROUGH	0911-00	70	0.065879%
CARTERET BOROUGH	0912-00	290	0.272929%
CLIFFSIDE PARK BOROUGH	0914-00	233	0.219285%
COLLINGSWOOD BOROUGH	0915-00	155	0.145876%
DEAL BOROUGH	0916-00	64	0.060233%
DUMONT BOROUGH	0917-00	111	0.104466%
ELMWOOD PARK BOROUGH	0918-00	175	0.164699%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

<u>Employer/non-employer</u>	<u>Employer number</u>	<u>Plan members</u>	<u>Allocation percentage</u>
EATONTOWN BOROUGH	0919-00	173	0.162816%
ESSEX FELS BOROUGH	0921-00	38	0.035763%
FAIR LAWN BOROUGH	0922-00	289	0.271988%
FAIRVIEW BOROUGH	0923-00	131	0.123289%
FREEHOLD BOROUGH	0926-00	123	0.115760%
GARWOOD BOROUGH	0927-00	22	0.020705%
GLASSBORO BOROUGH	0928-00	276	0.259753%
HASBROUCK HEIGHTS BOROUGH	0931-00	131	0.123289%
KEANSBURG BOROUGH	0933-00	123	0.115760%
KENILWORTH BOROUGH	0934-00	109	0.102584%
LAVALLETTE BOROUGH	0935-00	69	0.064938%
LEONIA BOROUGH	0936-00	87	0.081879%
LODI BOROUGH	0937-00	139	0.130818%
MANVILLE BOROUGH	0941-00	52	0.048939%
MANVILLE BORO DEP OF PUBLIC WO	0941-02	15	0.014117%
MIDDLESEX BOROUGH	0943-00	135	0.127053%
MONMOUTH BEACH BOROUGH	0944-00	53	0.049880%
MORRIS PLAINS BOROUGH	0945-00	73	0.068703%
MOUNTAIN LAKES BOROUGH	0946-00	18	0.016940%
NEW PROVIDENCE BOROUGH	0949-00	77	0.072467%
NORTH ARLINGTON BOROUGH	0950-00	143	0.134582%
OCEAN GATE BOROUGH	0952-00	21	0.019764%
ORADELL BOROUGH	0953-00	109	0.102584%
PALISADES PARK BOROUGH	0954-00	139	0.130818%
PARK RIDGE BOROUGH	0955-00	0	0.000000%
POINT PLEASANT BOROUGH	0956-00	123	0.115760%
POINT PLEASANT BEACH BOROUGH	0957-00	106	0.099760%
POMPTON LAKES BOROUGH	0958-00	111	0.104466%
RAMSEY BOROUGH	0960-00	127	0.119524%
RIDGEFIELD BOROUGH	0962-00	136	0.127994%
ROSELLE BOROUGH	0965-00	301	0.283282%
ROSELLE PARK BOROUGH	0966-00	118	0.111054%
RUMSON BOROUGH	0967-00	98	0.092231%
SEA GIRT BOROUGH	0969-00	24	0.022587%
SEASIDE HEIGHTS BOROUGH	0970-00	100	0.094114%
SEASIDE PARK BOROUGH	0971-00	41	0.038587%
SOMERVILLE BOROUGH	0972-00	33	0.031057%
SPRING LAKE BOROUGH	0973-00	32	0.030116%
SPRING LAKE HEIGHTS BOROUGH	0974-00	41	0.038587%
TENAFLY BOROUGH	0975-00	149	0.140229%
TENAFLY BOROUGH LIBRARY	0975-01	9	0.008470%
WILDWOOD CREST BOROUGH	0980-00	138	0.129877%
WOODLYNNE BOROUGH	0981-00	12	0.011294%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Plan members	Allocation percentage
WOOD-RIDGE BOROUGH	0982-00	83	0.078114%
HILLSDALE BOROUGH	0983-00	79	0.074350%
PALMYRA BOROUGH	0984-00	58	0.054586%
CLARK TOWNSHIP	0987-00	197	0.185404%
CRANFORD TOWNSHIP	0988-00	294	0.276694%
EWING TOWNSHIP	0990-00	373	0.351043%
HAMILTON TOWNSHIP	0992-00	5	0.004706%
HILLSIDE TOWNSHIP	0994-00	323	0.303987%
INDEPENDENCE TOWNSHIP	0995-00	19	0.017882%
LAWRENCE TOWNSHIP	0997-00	206	0.193874%
LIVINGSTON TOWNSHIP	0998-00	2	0.001882%
LONG BEACH TOWNSHIP	0999-00	213	0.200462%
MILLBURN TOWNSHIP	1001-00	396	0.372690%
NEPTUNE TOWNSHIP	1003-00	352	0.331280%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	0	0.000000%
ROCHELLE PARK TOWNSHIP	1009-00	62	0.058350%
ROCHELLE PARK PUBLIC LIBRARY	1009-01	0	0.000000%
ROCKAWAY TOWNSHIP	1010-00	321	0.302104%
SPRINGFIELD TOWNSHIP	1012-00	211	0.198580%
TEANECK TOWNSHIP	1013-00	319	0.300222%
UNION TOWNSHIP	1014-00	887	0.834787%
WASHINGTON TOWNSHIP	1015-00	113	0.106348%
WEEHAWKEN TOWNSHIP	1016-00	354	0.333162%
GUTTENBERG TOWN HOUSING AUTH	1174-00	15	0.014117%
HACKENSACK CITY HOUSING AUTH	1175-00	25	0.023528%
IRVINGTON TOWN HOUSING AUTH(N	1176-00	12	0.011294%
MORRISTOWN TOWN HOUSING AUTHOR	1177-00	17	0.015999%
PASSAIC CITY HOUSING AUTHORITY	1178-00	45	0.042351%
PHILLIPSBURG TOWN HOUS AUTH	1179-00	25	0.023528%
PLAINFIELD CITY HOUSING AUTH	1180-00	32	0.030116%
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	9	0.008470%
WOODBIDGE TOWNSHIP HOUSING AU	1182-00	27	0.025411%
DELANCO TWP SEWERAGE AUTHORITY	1183-00	1	0.000941%
EWING LAWRENCE SEWERAGE AUTHOR	1185-00	75	0.070585%
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	8	0.007529%
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	34	0.031999%
ELIZABETH CITY PARKING AUTHORI	1196-00	23	0.021646%
NEW BRUNSWICK CITY PARKING AUT	1198-00	48	0.045174%
PATERSON CITY PARKING AUTH	1200-00	30	0.028234%
ASBURY PARK CITY HOUSING AUTH	1201-00	30	0.028234%
HARRISON TOWN HOUSING AUTH	1203-00	17	0.015999%
HOBOKEN CITY HOUSING AUTH	1204-00	73	0.068703%
JERSEY CITY HOUSING AUTHORITY	1205-00	284	0.267282%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Plan members	Allocation percentage
LONG BRANCH CITY HOUSING AUTH	1206-00	50	0.047057%
NEWARK CITY HOUSING AUTH	1207-00	540	0.508213%
NEW BRUNSWICK CITY HOUSING AUT	1208-00	36	0.033881%
ORANGE CITY HOUSING AUTHORITY	1209-00	28	0.026352%
TRENTON CITY HOUSING AUTH	1210-00	91	0.085643%
BEVERLY SEWERAGE AUTHORITY	1212-00	5	0.004706%
LINDEN ROSELLE SEWERAGE AUTHOR	1214-00	60	0.056468%
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	89	0.083761%
PASSAIC VALLEY WATER COMM	1218-00	0	0.000000%
MONMOUTH COUNTY REGIONAL HEALT	1221-00	12	0.011294%
NORTH JERSEY DIST WATER SUPPLY	1223-00	171	0.160934%
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	25	0.023528%
ESSEX & UNION JOINT MEETING	1251-00	80	0.075291%
ESSEX & UNION JOINT MEETING	1251-01	103	0.096937%
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	204	0.191992%
LONG BRANCH CITY SEWERAGE AUTH	1261-00	44	0.041410%
NORTHWEST BERGEN COUNTY UTIL A	1263-00	71	0.066821%
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	10	0.009411%
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	3	0.002823%
TOWACO FIRE DISTRICT 2	1266-00	1	0.000941%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	0	0.000000%
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	0	0.000000%
MOORESTOWN TWP FIRE COMM DIST	1307-00	6	0.005647%
PENNS GROVE SEWERAGE AUTHORITY	1309-00	7	0.006588%
EDISON TOWNSHIP HOUSING AUTH	1310-00	10	0.009411%
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	5	0.004706%
FRANKLIN TOWNSHIP SEW AUTH	1326-00	27	0.025411%
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	67	0.063056%
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	6	0.005647%
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	4	0.003765%
SOMERSET RARITAN VALLEY SEW AU	1349-00	68	0.063997%
RED BANK BOROUGH HOUSING AUTH	1350-00	6	0.005647%
EAST ORANGE CITY HOUSING AUTH	1351-00	27	0.025411%
RAHWAY CITY PARKING AUTHORITY	1352-00	0	0.000000%
HIGHLAND PARK BOROUGH HOUSING	1355-00	4	0.003765%
BRIDGETON CITY HOUSING AUTH	1363-00	24	0.022587%
EVESHAM TOWNSHIP MUNI UTIL AUTH	1364-00	54	0.050821%
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	6	0.005647%
HANOVER TOWNSHIP SEW AUTH	1369-00	31	0.029175%
PRINCETON JOINT PUBLIC LIBRARY	1376-00	54	0.050821%
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	43	0.040469%
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	19	0.017882%
ENGLEWOOD CITY HOUSING AUTH	1382-00	16	0.015058%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Plan members	Allocation percentage
BOONTON TOWN HOUSING AUTHORITY	1388-00	6	0.005647%
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	0	0.000000%
DEPTFORD TWP MUA	1398-00	28	0.026352%
CARTERET BOROUGH HOUSING AUTH	1400-00	16	0.015058%
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	25	0.023528%
PLEASANTVILLE CITY HOUSING AUT	1414-00	0	0.000000%
SALEM CITY HOUSING AUTHORITY	1415-00	4	0.003765%
MERCER COUNTY PARK COMMISSION	1416-00	216	0.203285%
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	4	0.003765%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	0	0.000000%
GLOUCESTER TWP M U A	1439-00	58	0.054586%
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	0	0.000000%
KEANSBURG BORO HOUSING AUTH	1450-00	2	0.001882%
POMPTON LAKES BOROUGH MUA	1451-00	20	0.018823%
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	59	0.055527%
VINELAND CITY HOUSING AUTHORIT	1460-00	50	0.047057%
CAPE MAY CITY HOUSING AUTH	1463-00	5	0.004706%
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	27	0.025411%
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	22	0.020705%
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	12	0.011294%
HADDON TOWNSHIP HOUSING AUTH	1470-00	4	0.003765%
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	33	0.031057%
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	18	0.016940%
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	12	0.011294%
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	39	0.036704%
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	55	0.051762%
ESSEX REGIONAL HEALTH COMMISSI	1500-00	12	0.011294%
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	20	0.018823%
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	377	0.354808%
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	10	0.009411%
NEW JERSEY EDUCATIONAL FACILIT	1504-00	19	0.017882%
LINDEN CITY HOUSING AUTHORITY	1505-00	18	0.016940%
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	23	0.021646%
NEW JERSEY ASSOCIATION OF COUN	1516-00	1	0.000941%
TWO RIVER WATER RECLAMATION AU	1525-00	48	0.045174%
GLOUCESTER COUNTY UTILITIES AU	1526-00	92	0.086584%
MERCER COUNTY IMPROVEMENT AUTH	1527-00	30	0.028234%
SOUTH JERSEY PORT CORPORATION	1530-00	149	0.140229%
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	0	0.000000%
EGG HARBOR TOWNSHIP MUNI UTIL AUTH	1535-00	0	0.000000%
BUENA BOROUGH MUN UTIL AUTH	1540-00	6	0.005647%
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	49	0.046116%
MIDDLE BROOK REGIONAL HEALTH C	1545-00	8	0.007529%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Plan members	Allocation percentage
EDGEWATER BOROUGH HOUSING AUTH	1553-00	4	0.003765%
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	0	0.000000%
WILDWOOD CITY HOUSING AUTH	1560-00	2	0.001882%
FREEHOLD BOROUGH HOUSING AUTH	1561-00	4	0.003765%
WOODBRIIDGE TOWNSHIP FIRE DIST	1562-00	59	0.055527%
ATLANTIC COUNTY BOARD OF WELFA	1565-00	212	0.199521%
ATLANTIC CO BD OF WELFARE WORK	1565-01	31	0.029175%
ATLANTIC CO BD OF WELFARE YOUT	1565-02	2	0.001882%
BERGEN COUNTY BD OF SOC SERV	1566-00	353	0.332221%
BURLINGTON COUNTY BD OF SOC SE	1567-00	407	0.383042%
GLOUCESTER COUNTY BD OF SOC SE	1571-00	251	0.236225%
MERCER COUNTY BOARD OF SOC SER	1573-00	744	0.700205%
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	670	0.630561%
SALEM COUNTY BOARD OF SOC SERV	1579-00	114	0.107289%
SOMERSET COUNTY BOARD OF SOC S	1580-00	238	0.223990%
UNION COUNTY BOARD OF SOC SERV	1582-00	1	0.000941%
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	40	0.037645%
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	38	0.035763%
HUDSON REGIONAL HEALTH COMM	1591-00	36	0.033881%
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	36	0.033881%
OCEAN COUNTY UTILITIES AUTHORI	1597-00	414	0.389630%
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	1	0.000941%
NEW JERSEY SPORTS & EXPOSITION	1599-00	172	0.161875%
NJ SPORTS & EXPOSITION AUTHORI	1599-01	42	0.039528%
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	46	0.043292%
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	8	0.007529%
NEW JERSEY HEALTH CARE FAC FIN	1616-00	20	0.018823%
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	11	0.010352%
WESTERN MONMOUTH UTILITIES AUT	1621-00	74	0.069644%
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	6	0.005647%
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	31	0.029175%
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	31	0.029175%
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	0	0.000000%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	17	0.015999%
CAMDEN COUNTY MUN UTIL AUTH	1631-00	149	0.140229%
LOGAN TWP MUNICIPAL UTIL AUTH	1632-00	12	0.011294%
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	27	0.025411%
WEST WINDSOR TOWNSHIP PARKING	1635-00	7	0.006588%
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	426	0.400924%
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	378	0.355749%
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	29	0.027293%
CUMBERLAND COUNTY UTILITIES AU	1648-00	44	0.041410%
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	33	0.031057%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Plan members	Allocation percentage
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	220	0.207050%
NEWTON TOWN HOUSING AUTH	1653-00	0	0.000000%
LAKESWOOD TWP MUN UTILITY AUTH	1655-00	43	0.040469%
OCEAN COUNTY SOIL CONSERVATION	1658-00	21	0.019764%
CUMBERLAND-SALEM CONSERVATION	1659-00	0	0.000000%
FREEHOLD SOIL CONSERVATION DIS	1660-00	20	0.018823%
WARREN COUNTY SOIL CONSERVATIO	1661-00	1	0.000941%
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	10	0.009411%
BURLINGTON COUNTY SOIL CONS DI	1670-00	7	0.006588%
HUNTERDON COUNTY SOIL CONSERVA	1671-00	7	0.006588%
CHESTER BOROUGH/TWP JT FR PUB	1673-00	5	0.004706%
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	1	0.000941%
TOMS RIVER TWP FIRE COM DST 2	1675-00	3	0.002823%
WASHINGTON TWP BD OF FIRE COMM	1676-00	31	0.029175%
MERCER COUNTY SOIL CONSERVATIO	1680-00	2	0.001882%
GLOUCESTER TWP FIRE COMM DST 4	1682-00	10	0.009411%
GLOUCESTER COUNTY SOIL CONSERV	1686-00	3	0.002823%
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	78	0.073409%
READINGTON LEBANON SEWERAGE AU	1694-00	7	0.006588%
TOMS RIVER TWP FIRE DIST 1	1697-00	31	0.029175%
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	4	0.003765%
CHERRY HILL TWP FIRE DIST 13	1702-00	162	0.152464%
BUENA BOROUGH HOUSING AUTHORIT	1709-00	2	0.001882%
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	10	0.009411%
CAMDEN CITY PARKING AUTH	1718-00	23	0.021646%
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	103	0.096937%
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	0	0.000000%
MADISON BORO HOUSING AUTHORITY	1727-00	7	0.006588%
PINELANDS COMMISSION	1728-00	61	0.057409%
WARREN CO MOSQ EXTERM COMM	1729-00	11	0.010352%
ATLANTIC CITY MUN UTIL AUTH	1730-00	111	0.104466%
NJ TRANSIT CORPORATION	1733-00	0	0.000000%
JACKSON TWP FIRE DISTRICT #4	1735-00	8	0.007529%
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	18	0.016940%
SOUTH ORANGE VILLAGE PARKING A	1739-00	6	0.005647%
VOORHEES FIRE DISTRICT	1740-00	1	0.000941%
VOORHEES FIRE DISTRICT PFRS	1740-01	7	0.006588%
CAMDEN COUNTY SOIL CON DIST	1741-00	3	0.002823%
WARREN CO (PEQUEST RIVER) MUN	1743-00	9	0.008470%
DEPTFORD TWP FIRE DISTRICT	1744-00	27	0.025411%
ABERDEEN TWP BD OF FIRE COMM 2	1752-00	0	0.000000%
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	182	0.171287%
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	8	0.007529%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Plan members	Allocation percentage
CUMBERLAND COUNTY IMPROV AUTH	1770-00	0	0.000000%
OCEAN TOWNSHIP FIRE DIST #2	1775-00	10	0.009411%
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	37	0.034822%
SAYREVILLE HOUSING AUTHORITY	1781-00	2	0.001882%
BORDENTOWN SEWERAGE AUTHORITY	1787-00	24	0.022587%
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	8	0.007529%
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	9	0.008470%
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	7	0.006588%
MIDDLESEX COUNTY MUN JOINT INS	1801-00	3	0.002823%
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	40	0.037645%
WARREN CO POLLUTION CONTROL	1809-00	15	0.014117%
OCEAN TOWNSHIP FIRE DIST #1	1814-00	9	0.008470%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	0	0.000000%
CAMDEN CO HEALTH SERVICES CTR	1817-00	212	0.199521%
HOWELL TOWNSHIP FIRE DIST #3	1818-00	4	0.003765%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	7	0.006588%
CAMDEN CO POLLUTION CONTROL FI	1835-00	30	0.028234%
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	16	0.015058%
EAST BRUNSWICK TWP FIRE DIST #2	1843-00	1	0.000941%
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	9	0.008470%
EAST BRUNSWICK TWP FIRE DIST #1	1851-00	1	0.000941%
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	6	0.005647%
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	11	0.010352%
HOPEWELL TWP FIRE DIST 1	1872-00	15	0.014117%
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	17	0.015999%
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	4	0.003765%
NORTH HUDSON REGIONAL FIRE & R	1906-00	495	0.465862%
BAYONNE CITY MUNICIPAL UTILITI	1919-00	7	0.006588%
COMPENSATION RATING & INSPEC.	8001-00	140	0.131759%
DELAWARE RIVER BASIN COMMISSIO	8006-00	64	0.060233%
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	161	0.151523%
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	8	0.007529%
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	13	0.012235%
WOODBIDGE TWP FIRE DIST (FORD	8023-00	22	0.020705%
OLD BRIDGE TWP FIRE DIST 4	8064-00	1	0.000941%
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	2	0.001882%
SOUTH JERSEY TRANS AUTHORITY	8073-00	446	0.419746%
SOUTH JERSEY TRANS AUTHORITY	8073-60	0	0.000000%
WALL TWONSHIP FIRE DIST 3	8078-00	0	0.000000%
WALL TWP FIRE DIST 2	8079-00	0	0.000000%
LINDENWOLD TWP FIRE DIST 1	8082-00	2	0.001882%
SECAUCUS HOUSING AUTHORITY	8099-00	12	0.011294%
PRINCETON	8140-00	223	0.209873%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2022

<u>Employer/non-employer</u>	<u>Employer number</u>	<u>Plan members</u>	<u>Allocation percentage</u>
PRINCETON RETIRED CH48	8140-01	75	0.070585%
Total Non Special Funding Situation		<u>84,057</u>	<u>79.109015%</u>
Total			<u>100.000000%</u>

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

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Net OPEB liability	Deferred outflows of resources					
			Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	
Special Funding Situations:								
Nonemployer (State of New Jersey)		\$ 3,373,809,587	174,227,127	450,248,878	888,200	186,410,438	811,774,643	
Non Special Funding Situations:								
BAYONNE CITY HOUSING AUTH	0002-00	12,615,095	651,457	1,683,537	3,321	1,102,880	3,441,195	
BLAIRSTOWN TOWNSHIP	0004-00	3,951,806	204,075	527,385	1,040	202,782	935,282	
BRIDGEWATER TOWNSHIP	0005-00	48,940,703	2,527,350	6,531,340	12,884	58,000,361	67,071,935	
BURLINGTON CITY HOUSING AUTH	0006-00	608,032	31,399	81,144	160	183,737	296,440	
BYRAM TOWNSHIP	0007-00	9,271,321	478,781	1,237,296	2,441	7,250,554	8,969,072	
CHATHAM TOWNSHIP	0008-00	18,238,707	941,866	2,434,031	4,801	2,088,887	5,469,585	
ELIZABETH CITY HOUSING AUTHORI	0011-00	12,919,192	667,161	1,724,120	3,401	1,479,256	3,873,938	
GUTTENBERG TOWN	0012-00	17,630,836	910,475	2,352,908	4,641	3,993,656	7,261,680	
HOLLAND TOWNSHIP	0017-00	3,343,774	172,676	446,240	880	1,440,042	2,059,838	
JEFFERSON TOWNSHIP	0019-00	27,662,158	1,428,503	3,691,630	7,282	6,649,079	11,776,494	
MANCHESTER TOWNSHIP	0020-00	43,317,091	2,236,941	5,780,845	11,404	18,067,672	26,096,862	
MAURICE RIVER TOWNSHIP	0021-00	1,215,903	62,791	162,267	320	—	225,378	
MIDDLE TOWNSHIP	0022-00	35,869,544	1,852,342	4,786,939	9,443	26,527,607	33,176,331	
MONROE TOWNSHIP	0024-00	43,621,026	2,252,636	5,821,407	11,484	12,945,051	21,030,578	
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	3,343,774	172,676	446,240	880	279,094	898,890	
PASSAIC VALLEY SEWERAGE COMM	0027-00	125,087,338	6,459,644	16,693,424	32,930	12,077,007	35,263,005	
PERTH AMBOY CITY HOUS AUTH	0029-00	5,167,709	266,866	689,652	1,360	43,655	1,001,533	
PITTSBOROUGH TOWNSHIP	0030-00	—	—	—	—	—	—	
PRINCETON HOUSING AUTHORITY	0031-00	151,968	7,848	20,281	40	9,797	37,966	
RIVERSIDE TOWNSHIP	0033-00	4,863,612	251,162	649,069	1,280	2,914,769	3,816,280	
WEST NEW YORK HOUSING AUTHORITY	0035-00	9,727,386	502,333	1,298,160	2,561	1,126,173	2,929,227	
WYCKOFF TOWNSHIP	0036-00	16,262,804	839,829	2,170,339	4,281	1,540,355	4,554,804	
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	1,215,903	62,791	162,267	320	98,252	323,630	
AVALON BOROUGH	0038-00	17,782,804	918,323	2,373,189	4,681	1,392,095	4,688,288	
CAPE MAY CITY	0040-00	23,862,319	1,232,276	3,184,525	6,282	8,709,874	13,132,957	
CEDAR GROVE TOWNSHIP	0041-00	20,062,642	1,036,056	2,677,443	5,282	5,287,679	9,006,460	
HAMMONTON TOWN	0045-00	18,390,675	949,714	2,454,312	4,841	3,765,494	7,174,361	
HAMMONTON TOWN	0045-01	455,903	23,543	60,842	120	113,738	198,243	
HIGH BRIDGE BOROUGH	0046-00	2,431,806	125,581	324,535	640	2,881,970	3,332,726	
HUNTERDON COUNTY	0047-00	111,104,372	5,737,548	14,827,339	29,249	50,129,604	70,723,740	
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	2,279,838	117,733	304,254	600	1,505,200	1,927,787	
UPPER TOWNSHIP	0053-00	13,830,998	714,248	1,845,804	3,641	16,391,323	18,955,016	
WEST AMWELL TOWNSHIP	0054-00	3,343,774	172,676	446,240	880	1,496,137	2,115,933	
CAPE MAY COUNTY BRIDGE COMM	0056-00	5,927,548	306,105	791,056	1,560	247,112	1,345,833	
CLINTON TOWN	0057-00	7,751,483	400,295	1,034,468	2,041	1,176,909	2,613,713	
RAHWAY CITY HOUSING AUTHORITY	0060-00	2,887,871	149,133	385,398	760	422,086	957,377	
ANDOVER TOWNSHIP	0061-00	8,359,354	431,686	1,115,590	2,201	963,224	2,512,701	
BETHLEHEM TOWNSHIP	0064-00	1,671,806	86,334	223,109	440	132,635	442,518	
BOUND BROOK BOROUGH	0065-00	13,527,063	698,552	1,805,243	3,561	1,762,271	4,269,627	
BUENA BOROUGH	0066-00	4,103,774	211,923	547,666	1,080	250,712	1,011,381	
GARFIELD CITY HOUSING AUTH	0070-00	3,799,677	196,219	507,083	1,000	838,958	1,543,260	
HAWTHORNE BOROUGH	0071-00	10,639,192	549,419	1,419,844	2,801	10,190,568	12,162,632	
MILFORD BOROUGH	0072-00	1,519,838	78,486	202,829	400	165,969	447,684	
PATERSON CITY HOUSING AUTHORITY	0074-00	11,399,192	588,666	1,521,269	3,001	1,081,144	3,194,080	
PENNSAUKEN TOWNSHIP	0075-00	608,032	31,399	81,144	160	41,571	154,274	
SEA ISLE CITY	0077-00	27,510,190	1,420,656	3,671,349	7,242	3,390,641	8,489,888	
CLAYTON BOROUGH	0081-00	9,119,354	470,933	1,217,016	2,401	560,173	2,250,523	
PATERSON CITY	0083-00	345,472,308	17,840,559	46,104,712	90,948	290,954,432	354,990,651	
SEA BRIGHT BOROUGH	0084-00	4,407,709	227,619	588,227	1,160	358,383	1,175,389	
STONE HARBOR BOROUGH	0085-00	8,359,354	431,686	1,115,590	2,201	172,053	1,721,530	
STONE HARBOR BOROUGH	0085-01	1,671,806	86,334	223,109	440	2,290,378	2,600,261	
NORTH BERGEN TWP HOUSING AUTH	0086-00	8,815,418	455,238	1,176,454	2,321	826,822	2,460,835	
LITTLE FERRY BOROUGH	0087-00	13,527,063	698,552	1,805,243	3,561	3,628,769	6,136,125	
MIDLAND PARK BOROUGH	0088-00	9,423,289	486,629	1,257,577	2,481	2,805,773	4,552,460	
MAYWOOD BOROUGH	0089-00	13,223,127	682,856	1,764,681	3,481	799,584	3,250,602	
NETCONG BOROUGH	0090-00	2,735,741	141,277	365,096	720	470,776	977,869	
WEST DEPTFORD TOWNSHIP	0092-00	21,430,513	1,106,695	2,859,991	5,642	8,982,471	12,954,799	
ISLAND HEIGHTS BOROUGH	0093-00	2,431,806	125,581	324,535	640	1,226,780	1,677,536	
LINWOOD CITY	0094-00	10,335,257	533,724	1,379,283	2,721	2,985,282	4,901,010	
UPPER DEERFIELD TOWNSHIP	0097-00	3,191,806	164,828	425,960	840	198,821	790,449	
RARITAN BOROUGH	0098-00	10,943,289	565,123	1,460,427	2,881	3,646,207	5,674,638	
MAPLE SHADE TOWNSHIP	0099-00	—	—	—	—	—	—	
SOUTH BOUND BROOK BOROUGH	0101-00	3,495,741	180,524	466,521	920	4,115,602	4,763,567	
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	—	—	—	—	222,789	222,789	
MARLBORO TOWNSHIP	0104-00	—	—	—	—	141,631	141,631	
SOUTH TOMS RIVER BOROUGH	0116-00	3,951,806	204,075	527,385	1,040	527,118	1,259,618	
WOODBURY HEIGHTS BOROUGH	0119-00	3,343,774	172,676	446,240	880	197,270	817,066	
CLINTON TOWNSHIP	0131-00	4,559,677	235,467	608,508	1,200	871,271	1,716,446	
EGG HARBOR TOWNSHIP	0132-00	—	—	—	—	—	—	
BERLIN BOROUGH	0135-00	11,247,224	580,819	1,500,989	2,961	2,177,679	4,262,448	
STILLWATER TOWNSHIP	0136-00	2,887,871	149,133	385,398	760	553,414	1,088,705	
GLEN ROCK BOROUGH	0139-00	20,214,610	1,043,904	2,697,724	5,322	1,067,180	4,814,130	
SUSSEX BOROUGH	0140-00	1,215,903	62,791	162,267	320	11,984	237,362	
LAMBERTVILLE CITY	0161-00	7,447,547	384,599	993,906	1,961	1,181,549	2,562,015	
WOODBINE BOROUGH	0162-00	1,671,806	86,334	223,109	440	353,391	663,274	
DELAWARE TOWNSHIP	0164-00	4,255,741	219,771	567,946	1,120	398,891	1,187,728	
CLEMENTON BOROUGH	0166-00	6,687,547	345,352	892,481	1,761	2,440,182	3,679,776	
STAFFORD TOWNSHIP	0167-00	53,804,315	2,778,512	7,180,409	14,164	12,938,501	22,911,586	
CHERRY HILL TOWNSHIP	0171-00	52,284,477	2,700,026	6,977,580	13,764	61,963,118	71,654,488	
MOUNT OLIVE TOWNSHIP	0172-00	37,845,447	1,954,379	5,050,632	9,963	10,331,247	17,346,221	

Deferred inflows of resources			OPEB expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
625,360,896	1,151,416,148	3,270,880,525	5,047,657,569	31,536,190	(584,911,886)	(553,375,659)
2,338,302	4,305,289	2,266,711	8,910,302	117,918	(285,361)	(167,443)
732,497	1,348,675	1,169,229	3,250,401	36,939	(171,278)	(134,339)
9,071,526	16,702,518	—	25,774,044	457,465	8,504,452	8,961,917
112,703	207,510	49,949	370,162	5,683	17,478	23,161
1,718,509	3,164,123	730,274	5,612,906	86,662	1,627,681	1,714,342
3,380,681	6,224,519	2,401,032	12,006,232	170,483	(247,269)	(76,787)
2,394,669	4,409,071	1,874,827	8,678,567	120,760	(288,204)	(167,444)
3,268,008	6,017,065	1,755,092	11,040,165	164,801	33,174	197,974
619,794	1,141,166	244,430	2,005,390	31,255	170,840	202,095
5,127,388	9,440,561	8,119,871	22,687,820	258,568	(350,121)	(91,553)
8,029,147	14,783,288	2,201,157	25,013,592	404,899	2,594,262	2,999,162
225,377	414,964	2,042,210	2,682,551	11,365	(349,778)	(338,413)
6,648,689	12,241,584	977,520	19,867,793	335,285	6,295,395	6,630,680
8,085,484	14,887,015	2,081,375	25,053,874	407,740	1,552,436	1,960,177
619,794	1,141,166	419,472	2,180,432	31,255	(11,227)	20,029
23,185,875	42,689,897	12,687,353	78,563,125	1,169,234	(727,006)	442,229
957,874	1,763,639	1,047,475	3,768,988	48,304	(253,248)	(204,946)
—	—	1,509,080	1,509,080	—	(739,745)	(739,744)
28,168	51,864	1,175,041	1,255,073	1,420	(240,047)	(238,625)
901,507	1,659,857	620,356	3,181,720	45,462	348,428	393,889
1,803,044	3,319,769	1,113,224	6,236,037	90,925	113,359	204,284
3,014,433	5,550,182	2,338,000	10,902,615	152,014	(356,583)	(204,569)
225,377	414,964	419,736	1,060,077	11,365	(55,788)	(44,422)
3,296,176	6,068,928	3,465,401	12,830,505	166,222	(417,796)	(251,575)
4,423,060	8,143,750	2,311,743	14,878,553	223,049	1,006,949	1,229,998
3,718,761	6,846,993	1,248,489	11,814,243	187,532	693,414	880,946
3,408,849	6,276,383	1,099,792	10,785,024	171,904	281,336	453,240
84,505	155,591	45,789	285,885	4,261	20,093	24,352
450,753	829,929	—	1,280,682	22,731	422,576	445,307
20,594,028	37,917,780	4,463,823	62,975,631	1,038,530	18,687,781	19,726,313
422,585	778,065	445,950	1,646,600	21,310	393,238	414,549
2,563,679	4,720,253	—	7,283,932	129,283	2,403,420	2,532,703
619,794	1,141,166	167,361	1,928,321	31,255	230,586	261,840
1,098,715	2,022,958	1,412,042	4,533,715	55,407	(352,882)	(297,477)
1,436,795	2,645,432	447,662	4,529,889	72,456	137,370	209,825
535,288	985,575	230,181	1,751,044	26,994	1,933	28,926
1,549,469	2,852,886	1,003,700	5,406,055	78,138	(137,979)	(59,841)
309,882	570,555	698,597	1,579,034	15,627	(122,185)	(106,558)
2,507,342	4,616,526	884,245	8,008,113	126,442	53,164	179,608
760,665	1,400,539	843,252	3,004,456	38,359	(228,563)	(190,204)
704,299	1,296,756	488,068	2,489,123	35,517	10,866	46,383
1,972,054	3,630,951	1,182,710	6,785,715	99,448	1,866,291	1,965,740
281,713	518,692	370,765	1,171,170	14,206	(59,539)	(45,333)
2,112,926	3,890,324	2,753,054	8,756,304	106,552	(493,645)	(387,094)
112,703	207,510	184,600	504,813	5,683	(41,918)	(36,235)
5,099,220	9,388,697	2,140,717	16,628,634	257,147	63,728	320,875
1,690,341	3,112,260	1,537,438	6,340,039	85,242	(273,872)	(188,629)
64,035,881	117,903,038	10,133,977	192,072,896	3,229,246	60,590,710	63,819,957
817,002	1,504,266	834,328	3,155,596	41,200	(90,078)	(48,878)
1,549,469	2,852,886	2,057,054	6,459,409	78,138	(491,713)	(413,576)
309,882	570,555	1,961,948	2,842,385	15,627	(61,266)	(45,641)
1,634,004	3,008,532	699,659	5,342,195	82,401	(115,763)	(33,362)
2,507,342	4,616,526	952,799	8,076,667	126,442	667,225	793,668
1,746,677	3,215,987	771,970	5,734,634	88,083	289,397	377,480
2,451,006	4,512,798	745,348	7,709,152	123,601	(115,397)	8,204
507,090	933,656	652,988	2,093,734	25,572	(83,074)	(57,502)
3,972,306	7,313,821	19,465,761	30,751,888	200,318	(1,627,655)	(1,427,339)
450,753	829,929	201,815	1,482,497	22,731	159,314	182,045
1,915,717	3,527,224	2,125,928	7,568,869	96,607	(111,427)	(14,819)
591,625	1,089,302	769,315	2,450,242	29,835	(208,298)	(178,462)
2,028,421	3,734,734	2,731,107	8,494,262	102,291	13,621	115,912
—	—	5,175,598	5,175,598	—	(1,212,863)	(1,212,863)
647,962	1,193,029	4,080,993	5,921,984	32,676	(159,780)	(127,102)
—	—	3,660,065	3,660,065	—	(595,660)	(595,659)
—	—	15,008,797	15,008,797	—	(3,807,095)	(3,807,095)
732,497	1,348,675	675,289	2,756,461	36,939	(77,116)	(40,177)
619,794	1,141,166	1,044,309	2,805,269	31,255	(186,545)	(155,289)
845,170	1,556,130	1,424,699	3,825,999	42,621	(153,756)	(111,133)
—	—	12,117,755	12,117,755	—	(4,007,060)	(4,007,060)
2,084,757	3,838,461	1,468,270	7,391,488	105,132	122,481	227,612
535,288	985,575	616,792	2,137,655	26,994	(56,806)	(29,812)
3,746,929	6,898,857	2,374,966	13,020,752	188,953	(298,332)	(109,378)
225,377	414,964	635,856	1,276,197	11,365	(141,489)	(130,124)
1,380,459	2,541,704	1,021,369	4,943,532	69,615	(91,136)	(21,521)
309,882	570,555	11,520	891,957	15,627	82,541	98,169
788,834	1,452,402	373,970	2,615,206	39,780	(27,247)	12,535
1,239,587	2,282,331	697,373	4,219,291	62,511	304,746	367,260
9,973,033	18,362,375	1,961,905	30,297,313	502,927	1,935,745	2,438,671
9,691,320	17,843,684	—	27,535,004	488,721	9,085,501	9,574,222
7,014,937	12,915,921	1,817,088	21,747,946	353,754	1,447,121	1,800,874

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Net OPEB liability	Deferred outflows of resources				
			Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
HAMPTON TOWNSHIP	0175-00	\$ 2,887,871	149,133	385,398	760	222,789	758,080
EAST RUTHERFORD BOROUGH	0177-00	16,414,933	847,685	2,190,641	4,321	6,880,796	9,923,443
PEAPACK GLADSTONE BOROUGH	0188-00	5,775,580	298,257	770,775	1,520	579,690	1,650,242
BEACH HAVEN BOROUGH	0195-00	12,615,095	651,457	1,683,537	3,321	1,607,150	3,945,465
VERONA TOWNSHIP	0201-00	—	—	—	—	—	—
OGDENSBURG BOROUGH	0204-00	2,279,838	117,733	304,254	600	1,863,456	2,286,043
SWEDESBORO BOROUGH	0205-00	1,823,935	94,190	243,412	480	225,111	563,193
CAMDEN COUNTY	0207-00	455,056,680	23,499,613	60,729,200	119,797	416,718,047	501,066,657
CAMDEN COUNTY LIBRARY	0207-01	16,718,869	863,380	2,231,202	4,401	15,590,812	18,689,795
OCEAN CITY	0208-00	76,298,764	3,940,150	10,182,386	20,086	61,643,123	75,785,745
ALPINE BOROUGH	0211-00	1,823,935	94,190	243,412	480	467,280	805,362
OAKLYN BOROUGH	0212-00	6,839,515	353,200	912,762	1,801	2,540,107	3,807,870
MATAWAN BOROUGH	0214-00	13,982,966	722,095	1,866,085	3,681	845,998	3,437,859
BARNEGAT LIGHT BOROUGH	0217-00	2,127,871	109,886	283,973	560	374,387	768,806
HIGHLANDS BOROUGH	0220-00	9,575,418	494,485	1,277,879	2,521	8,436,546	10,211,431
AUDUBON BOROUGH	0222-00	12,311,160	635,761	1,642,975	3,241	1,247,283	3,529,260
SCOTCH PLAINS TOWNSHIP	0245-00	21,278,546	1,098,847	2,839,710	5,602	20,337,567	24,281,726
BERKELEY TOWNSHIP	0246-00	61,403,830	3,170,959	8,194,596	16,165	7,325,664	18,707,384
LOWER TOWNSHIP	0247-00	31,461,834	1,624,723	4,198,712	8,283	10,234,694	16,066,412
NORTH BRUNSWICK TOWNSHIP	0248-00	41,341,188	2,134,903	5,517,153	10,883	15,957,385	23,620,324
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	—	—	—	—	1,128,925	1,128,925
HADDON TOWNSHIP FIRE COMM DIST	0250-00	1,215,903	62,791	162,267	320	407,776	633,154
SOMERS POINT CITY	0251-00	13,982,966	722,095	1,866,085	3,681	5,200,065	7,791,926
LODI BOROUGH HOUSING AUTHORITY	0253-00	3,191,806	164,828	425,960	840	467,456	1,059,084
PLEASANTVILLE CITY	0254-00	38,909,382	2,009,322	5,192,618	10,243	32,695,763	39,907,946
MENDHAM BOROUGH	0255-00	5,927,548	306,105	791,056	1,560	1,850,175	2,948,896
PENNINGTON BOROUGH	0257-00	3,799,677	196,219	507,083	1,000	565,470	1,269,772
MOUNT ARLINGTON BOROUGH	0259-00	7,143,451	368,895	953,323	1,881	1,828,054	3,152,153
WANAQUE BOROUGH	0260-00	13,071,160	675,009	1,744,400	3,441	4,384,810	6,807,660
FANWOOD BOROUGH	0261-00	11,095,257	572,971	1,480,708	2,921	1,654,151	3,710,751
TUCKERTON BOROUGH	0262-00	6,535,580	337,504	872,200	1,721	2,230,681	3,442,106
DELTRAN TOWNSHIP	0276-00	6,991,483	361,048	933,042	1,841	642,902	1,938,833
SANDYSTON TOWNSHIP	0277-00	911,968	47,095	121,706	240	70,940	239,981
BRANCHBURG TOWNSHIP	0279-00	17,478,869	902,627	2,332,627	4,601	5,624,081	8,863,936
WHITE TOWNSHIP	0281-00	1,215,903	62,791	162,267	320	355,740	581,118
EAST WINDSOR TOWNSHIP	0282-00	30,093,964	1,554,084	4,016,164	7,922	8,112,377	13,690,547
TRENTON CITY PARKING AUTHORITY	0300-00	760,000	39,247	101,425	200	51,678	192,550
READINGTON TOWNSHIP	0319-00	18,390,675	949,714	2,454,312	4,841	1,545,212	4,954,079
MOUNT HOLLY TOWNSHIP	0320-00	8,359,354	431,686	1,115,590	2,201	8,779,572	10,329,049
TETERBORO BOROUGH	0321-00	3,343,774	172,676	446,240	880	241,074	860,870
VERNON TOWNSHIP	0333-00	25,838,222	1,334,313	3,448,218	6,802	15,695,478	20,484,811
CAMDEN CITY	0336-00	166,124,590	8,578,851	22,170,015	43,733	32,419,303	63,211,902
LAKE COMO BOROUGH	0337-00	1,519,838	78,486	202,829	400	1,571,152	1,852,867
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	10,031,321	518,028	1,338,721	2,641	9,023,041	10,882,431
WEST LONG BRANCH BOROUGH	0343-00	—	—	—	—	102,610	102,610
UNION CITY HOUSING AUTH	0344-00	6,535,580	337,504	872,200	1,721	1,095,388	2,306,813
FRANKFORD TOWNSHIP	0345-00	3,191,806	164,828	425,960	840	575,290	1,166,918
HIGHLANDS BOROUGH HOUSING AUTH	0346-00	455,903	23,543	60,842	120	540,297	624,802
CAMDEN CITY HOUSING AUTH	0348-00	18,238,707	941,866	2,434,031	4,801	484,308	3,865,006
ESSEX COUNTY	0349-00	767,699,283	39,644,811	102,452,652	202,102	401,645,285	543,944,850
MERCER COUNTY	0350-00	273,885,189	14,143,724	36,551,114	72,102	19,543,644	70,310,584
MERCER COUNTY LIBRARY	0350-01	17,478,869	902,627	2,332,627	4,601	3,220,134	6,459,989
HUDSON COUNTY	0352-00	597,774,854	30,869,732	79,775,532	157,368	50,987,975	161,790,607
ESTELL MANOR CITY	0355-00	—	—	—	—	188,918	188,918
NEWARK CITY	0356-00	800,377,182	41,332,333	106,813,653	210,705	578,220,190	726,576,881
SOUTH AMBOY CITY	0358-00	22,798,384	1,177,333	3,042,539	6,002	3,071,142	7,297,016
TRENTON CITY	0359-00	305,347,023	15,768,446	40,749,826	80,385	241,868,419	298,467,076
TRENTON CITY LIBRARY	0359-01	3,495,741	180,524	466,521	920	2,903,369	3,551,334
JERSEY CITY (POLICE)	0360-01	151,968	7,848	20,281	40	10,244	38,413
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	1,063,935	54,943	141,987	280	70,940	268,150
ALLENDALE BOROUGH	0362-00	11,399,192	588,666	1,521,269	3,001	2,768,001	4,880,937
AUDUBON PARK BOROUGH	0365-00	151,968	7,848	20,281	40	62,759	90,928
BEACHWOOD BOROUGH	0366-00	10,335,257	533,724	1,379,283	2,721	12,248,468	14,164,196
BRANCHVILLE BOROUGH	0369-00	911,968	47,095	121,706	240	479,218	648,259
CHESTER BOROUGH	0373-00	3,343,774	172,676	446,240	880	30,532	650,328
CLOSTER BOROUGH	0374-00	10,639,192	549,419	1,419,844	2,801	11,104,755	13,076,819
DUNELLEN BOROUGH	0375-00	8,663,450	447,390	1,156,173	2,281	523,374	2,129,218
EMERSON BOROUGH	0378-00	4,559,677	235,467	608,508	1,200	276,349	1,121,524
ENGLEWOOD CLIFFS BOROUGH	0379-00	12,311,160	635,761	1,642,975	3,241	3,706,022	5,987,999
FAIR HAVEN BOROUGH	0380-00	8,967,386	463,085	1,196,735	2,361	851,587	2,513,768
GLEN GARDNER BOROUGH	0387-00	608,032	31,399	81,144	160	177,573	290,276
HAMPTON BOROUGH	0389-00	1,519,838	78,486	202,829	400	397,593	679,308
HELMETTA BOROUGH	0392-00	1,823,935	94,190	243,412	480	255,271	593,353
JAMESBURG BOROUGH	0398-00	6,535,580	337,504	872,200	1,721	2,120,995	3,332,420
LAKEHURST BOROUGH	0400-00	5,319,677	274,714	709,933	1,400	1,731,581	2,717,628
LAWNSIDE BOROUGH	0401-00	—	—	—	—	188,181	188,181
LINDENWOLD BOROUGH	0403-00	16,566,901	855,532	2,210,922	4,361	7,110,444	10,181,259
LITTLE SILVER BOROUGH	0404-00	8,359,354	431,686	1,115,590	2,201	5,074,133	6,623,610
MILLTOWN BOROUGH	0408-00	8,359,354	431,686	1,115,590	2,201	921,249	2,470,726
NEPTUNE CITY BOROUGH	0411-00	8,207,386	423,838	1,095,310	2,161	3,578,081	5,099,390
NEWFIELD BOROUGH	0412-00	—	—	—	—	529,680	529,680
TINTON FALLS BOROUGH	0413-00	9,727,386	502,333	1,298,160	2,561	1,298,468	3,101,522
NORTH CALDWELL TOWNSHIP	0414-00	4,711,644	243,314	628,788	1,240	888,870	1,762,212
OLD TAPPAN BOROUGH	0417-00	7,447,547	384,599	993,906	1,961	237,318	1,617,784

Deferred inflows of resources			OPEB expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
535,288	985,575	864,906	2,385,769	26,994	(146,705)	(119,711)
3,042,631	5,602,100	2,962,754	11,607,485	153,436	670,614	824,047
1,070,547	1,971,094	1,178,685	4,220,326	53,986	(177,171)	(123,185)
2,338,302	4,305,289	2,297,576	8,941,167	117,918	(110,527)	7,392
—	—	7,081,030	7,081,030	—	(3,471,093)	(3,471,094)
422,585	778,065	33,111	1,233,761	21,310	399,864	421,173
338,080	622,474	626,194	1,586,748	17,049	(94,880)	(77,830)
84,348,166	155,302,071	9,541,238	249,191,475	4,253,568	79,799,344	84,052,910
3,098,968	5,705,828	1,702,043	10,506,839	156,277	2,935,214	3,091,492
14,142,548	26,039,297	1,110,644	41,292,489	713,190	13,382,509	14,095,699
338,080	622,474	61,225	1,021,779	17,049	52,062	69,114
1,267,755	2,334,195	369,658	3,971,608	63,931	364,389	428,321
2,591,847	4,772,117	1,708,193	9,072,157	130,704	(394,682)	(263,978)
394,417	726,201	168,627	1,289,245	19,890	17,159	37,050
1,774,876	3,267,906	—	5,042,782	89,505	1,678,653	1,768,158
2,281,966	4,201,561	1,635,622	8,119,309	115,077	(160,388)	(45,312)
3,944,138	7,261,957	7,337,580	18,543,675	198,898	1,466,382	1,665,280
11,381,660	20,955,943	5,180,347	37,517,950	573,962	(294,125)	279,839
5,831,687	10,737,318	1,847,070	18,416,075	294,084	1,176,548	1,470,630
7,662,899	14,108,950	3,648,684	25,420,533	386,430	2,006,294	2,392,724
—	—	1,612,283	1,612,283	—	617	618
225,377	414,964	89,266	729,607	11,365	34,523	45,888
2,591,847	4,772,117	1,300,234	8,664,198	130,704	577,026	707,731
591,625	1,089,302	502,981	2,183,908	29,835	(34,097)	(4,264)
7,212,145	13,279,022	930,927	21,422,094	363,699	6,823,499	7,187,198
1,098,715	2,022,958	427,985	3,549,658	55,407	205,237	260,643
704,299	1,296,756	547,778	2,548,833	35,517	(46,265)	(10,748)
1,324,092	2,437,922	1,425,432	5,187,446	66,772	63,907	130,680
2,422,837	4,460,935	379,377	7,263,149	122,181	711,044	833,226
2,056,589	3,786,597	1,772,141	7,615,327	103,711	(275,255)	(171,543)
1,211,419	2,230,467	524,016	3,965,902	61,090	250,767	311,854
1,295,924	2,386,058	683,512	4,365,494	65,352	(52,497)	12,855
169,040	311,237	390,215	870,492	8,524	(104,859)	(96,335)
3,239,839	5,965,201	1,684,597	10,889,637	163,381	568,641	732,021
225,377	414,964	392,002	1,033,143	11,365	(53,308)	(41,943)
5,578,142	10,270,490	1,458,445	17,307,077	281,298	907,209	1,188,507
140,872	259,373	259,656	659,901	7,104	(73,406)	(66,303)
3,408,849	6,276,383	1,165,225	10,850,457	171,904	(190,178)	(18,275)
1,549,469	2,852,886	304,121	4,706,476	78,138	1,463,925	1,542,063
619,794	1,141,166	528,373	2,289,333	31,255	(95,605)	(64,349)
4,789,308	8,818,087	1,322,675	14,930,070	241,519	4,458,421	4,699,940
30,792,438	56,695,120	23,900,088	111,387,646	1,552,823	(1,325,384)	227,439
281,713	518,692	—	800,405	14,206	265,922	280,128
1,859,381	3,423,497	7,773,507	13,056,385	93,766	(412,101)	(318,335)
—	—	123,349	123,349	—	7	7
1,211,419	2,230,467	95,122	3,537,008	61,090	277,569	338,660
591,625	1,089,302	423,772	2,104,699	29,835	22,011	51,844
84,505	155,591	—	240,096	4,261	79,223	83,484
3,380,681	6,224,519	5,012,613	14,617,813	170,483	(1,248,216)	(1,077,734)
142,298,815	262,000,964	38,094,067	442,393,846	7,175,944	129,588,801	136,764,747
50,766,672	93,471,734	44,843,831	189,082,237	2,560,097	(6,965,972)	(4,405,876)
3,239,839	5,965,201	3,348,254	12,553,294	163,381	(55,956)	107,427
110,802,049	204,009,033	59,989,479	374,800,561	5,587,603	(6,292,558)	(704,954)
—	—	642,326	642,326	—	(88,572)	(88,571)
148,355,908	273,153,301	31,082,151	452,591,360	7,481,396	138,261,294	145,742,690
4,225,851	7,780,649	3,995,377	16,001,877	213,104	(251,376)	(38,271)
56,598,359	104,209,052	153,674,645	314,482,056	2,854,182	9,541,151	12,395,332
647,962	1,193,029	2,882,853	4,723,844	32,676	(145,868)	(113,192)
28,168	51,864	17,222	97,254	1,420	(3,044)	(1,625)
197,208	363,101	119,581	679,890	9,945	(21,336)	(11,391)
2,112,926	3,890,324	943,603	6,946,853	106,552	274,338	380,890
28,168	51,864	11,711	91,743	1,420	25,399	26,818
1,915,717	3,527,224	—	5,442,941	96,607	1,795,963	1,892,570
169,040	311,237	473,760	954,037	8,524	(17,985)	(9,460)
619,794	1,141,166	1,630,800	3,391,760	31,255	(443,654)	(412,400)
1,972,054	3,630,951	7,905,971	13,508,976	99,448	(130,011)	(30,563)
1,605,835	2,956,669	942,813	5,505,317	80,980	(231,334)	(150,354)
845,170	1,556,130	600,732	3,002,032	42,621	(55,575)	(52,956)
2,281,966	4,201,561	4,138,198	10,621,725	115,077	(275,026)	(159,950)
1,662,172	3,060,396	1,697,564	6,420,132	83,821	(238,021)	(154,199)
112,703	207,510	680,919	1,001,132	5,683	(156,211)	(150,527)
281,713	518,692	378,335	1,178,740	14,206	(1,095)	13,112
338,080	622,474	702,290	1,662,844	17,049	(182,441)	(165,393)
1,211,419	2,230,467	780,914	4,222,800	61,090	280,719	341,810
986,042	1,815,503	770,862	3,572,407	49,725	158,867	208,591
—	—	2,418,070	2,418,070	—	(677,841)	(677,841)
3,070,799	5,653,964	732,561	9,457,324	154,856	1,088,574	1,243,431
1,549,469	2,852,886	733,038	5,135,393	78,138	1,440,982	1,519,121
1,549,469	2,852,886	2,284,804	6,687,159	78,138	(290,054)	(211,917)
1,521,300	2,801,023	—	4,322,323	76,717	772,486	849,202
—	—	631,755	631,755	—	215	215
1,803,044	3,319,769	21,576,493	26,699,306	90,925	(3,179,192)	(3,088,266)
873,339	1,607,993	636,052	3,117,384	44,041	(5,485)	38,556
1,380,459	2,541,704	1,506,963	5,429,126	69,615	(302,138)	(232,524)

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources		
					Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
PARAMUS BOROUGH	0418-00	\$ 59,579,895	3,076,769	7,951,184	15,685	5,858,496	16,902,134
PARAMUS BOROUGH POLICE DEPARTM	0418-01	22,038,545	1,138,094	2,941,135	5,802	14,337,941	18,422,972
PEMBERTON BOROUGH	0419-00	2,431,806	125,581	324,535	640	1,160,398	1,611,154
RIVERTON BOROUGH	0424-00	3,343,774	172,676	446,240	880	253,042	872,838
ROSELAND BOROUGH	0428-00	15,958,869	824,133	2,129,777	4,201	4,436,350	7,394,461
SHIP BOTTOM BOROUGH	0430-00	5,167,709	266,866	689,652	1,360	2,257,977	3,215,855
SHREWSBURY BOROUGH	0431-00	8,511,483	439,542	1,135,893	2,241	194,471	1,772,147
SPOTSWOOD BOROUGH	0434-00	15,654,933	808,437	2,089,216	4,121	1,420,378	4,322,152
STRATFORD BOROUGH	0437-00	7,295,418	376,743	973,604	1,921	997,774	2,350,042
WATCHUNG BOROUGH	0443-00	13,527,063	698,552	1,805,243	3,561	843,998	3,351,354
WEST CAPE MAY BOROUGH	0444-00	2,279,838	117,733	304,254	600	2,382,536	2,805,123
WEST WILDWOOD BOROUGH	0446-00	1,671,806	86,334	223,109	440	1,067,816	1,377,699
WOODCLIFF LAKE BOROUGH	0447-00	9,575,418	494,485	1,277,879	2,521	890,517	2,665,402
ALEXANDRIA TOWNSHIP	0453-00	1,215,903	62,791	162,267	320	131,072	356,450
BERLIN TOWNSHIP	0458-00	11,247,224	580,819	1,500,989	2,961	668,137	2,752,906
BOONTON TOWNSHIP	0459-00	3,495,741	180,524	466,521	920	3,350,902	3,998,867
CHESTER TOWNSHIP	0463-00	12,463,127	643,609	1,663,256	3,281	1,128,380	3,438,526
CINNAMINSON TOWNSHIP	0464-00	11,703,127	604,362	1,561,831	3,081	4,467,298	6,636,572
COMMERCIAL TOWNSHIP	0465-00	2,583,774	133,429	344,815	680	300,403	779,327
CRANBURY TOWNSHIP	0466-00	9,575,418	494,485	1,277,879	2,521	5,303,912	7,078,797
DEERFIELD TOWNSHIP	0467-00	911,968	47,095	121,706	240	885,429	1,054,470
DELANCO TOWNSHIP	0468-00	2,279,838	117,733	304,254	600	—	422,587
DENNIS TOWNSHIP	0469-00	5,167,709	266,866	689,652	1,360	1,095,164	2,053,042
DEPTFORD TOWNSHIP	0470-00	38,757,414	2,001,474	5,172,338	10,203	12,177,600	19,361,615
EAGLESWOOD TOWNSHIP	0473-00	2,127,871	109,886	283,973	560	402,844	797,263
EASTAMPTON TOWNSHIP	0474-00	303,935	15,696	40,561	80	499,166	555,503
EAST GREENWICH TOWNSHIP	0475-00	9,575,418	494,485	1,277,879	2,521	4,250,737	6,025,622
EAST HANOVER TOWNSHIP	0476-00	24,926,255	1,287,218	3,326,512	6,562	23,052,243	27,672,535
EDGEWATER PARK TOWNSHIP	0477-00	5,623,612	290,409	750,494	1,480	3,304,214	4,346,597
ELK TOWNSHIP	0478-00	4,103,774	211,923	547,666	1,080	434,094	1,194,763
GREEN TOWNSHIP	0487-00	3,191,806	164,828	425,960	840	527,163	1,118,791
GREEN BROOK TOWNSHIP	0488-00	10,031,321	518,028	1,338,721	2,641	596,460	2,455,550
HAINESPORT TOWNSHIP	0492-00	2,279,838	117,733	304,254	600	398,964	821,551
HARRISON TOWNSHIP	0494-00	9,727,386	502,333	1,298,160	2,561	8,037,847	9,840,901
KNOWLTON TOWNSHIP	0498-00	303,935	15,696	40,561	80	33,296	89,633
LACEY TOWNSHIP	0499-00	33,285,770	1,718,913	4,442,124	8,763	3,381,946	9,551,746
LEBANON TOWNSHIP	0501-00	303,935	15,696	40,561	80	4,890,930	4,947,267
LIBERTY TOWNSHIP	0502-00	760,000	39,247	101,425	200	193,239	334,111
LOGAN TOWNSHIP	0504-00	—	—	—	—	102,610	102,610
MANALAPAN TOWNSHIP	0510-00	35,109,544	1,813,094	4,685,514	9,243	3,075,625	9,583,476
MANSFIELD TOWNSHIP	0512-00	6,231,644	321,809	831,639	1,641	3,733,856	4,888,945
MANSFIELD TOWNSHIP	0513-00	6,839,515	353,200	912,762	1,801	5,033,680	6,301,443
MANTUA TOWNSHIP	0514-00	—	—	—	—	—	—
MEDFORD TOWNSHIP	0516-00	23,254,449	1,200,885	3,103,403	6,122	1,671,413	5,981,823
MILLSTONE TOWNSHIP	0517-00	6,535,580	337,504	872,200	1,721	927,828	2,139,253
MINE HILL TOWNSHIP	0518-00	2,583,774	133,429	344,815	680	202,529	681,453
MONTAGUE TOWNSHIP	0520-00	1,519,838	78,486	202,829	400	368,179	649,894
MONTVILLE TOWNSHIP	0521-00	23,254,449	1,200,885	3,103,403	6,122	18,885,630	23,196,040
MOUNT LAUREL TOWNSHIP	0522-00	20,822,642	1,075,303	2,778,868	5,482	1,378,811	5,238,464
MULLICA TOWNSHIP	0523-00	6,839,515	353,200	912,762	1,801	1,246,336	2,514,099
NEW HANOVER TOWNSHIP	0524-00	2,127,871	109,886	283,973	560	375,820	770,239
OXFORD TOWNSHIP	0528-00	911,968	47,095	121,706	240	381,153	550,194
PILESBORO TOWNSHIP	0530-00	1,671,806	86,334	223,109	440	257,376	567,259
PLAINSBORO TOWNSHIP	0532-00	24,470,352	1,263,675	3,265,670	6,442	6,724,551	11,260,338
HAZLET TOWNSHIP	0537-00	20,062,642	1,036,056	2,677,443	5,282	14,618,669	18,337,450
RIVER VALE TOWNSHIP	0538-00	16,566,901	855,532	2,210,922	4,361	2,767,590	5,838,405
ROXBURY TOWNSHIP	0539-00	34,653,640	1,789,551	4,624,672	9,123	3,069,329	9,492,675
SHAMONG TOWNSHIP	0541-00	1,215,903	62,791	162,267	320	184,677	410,055
SOUTHAMPTON TOWNSHIP	0543-00	5,319,677	274,714	709,933	1,400	1,143,032	2,129,079
SPRINGFIELD TOWNSHIP	0546-00	3,343,774	172,676	446,240	880	346,276	966,072
TABERNACLE TOWNSHIP	0548-00	2,735,741	141,277	365,096	720	824,882	1,331,975
BARNEGAT TOWNSHIP	0549-00	18,390,675	949,714	2,454,312	4,841	21,795,065	25,203,932
UPPER PITTSBORO TOWNSHIP	0551-00	760,000	39,247	101,425	200	31,594	172,466
VOORHEES TOWNSHIP	0552-00	44,684,962	2,307,579	5,963,393	11,764	7,447,344	15,730,080
WASHINGTON TOWNSHIP	0557-00	50,764,477	2,621,532	6,774,730	13,364	4,589,275	13,998,901
WATERFORD TOWNSHIP	0559-00	11,855,257	612,218	1,582,133	3,121	3,918,139	6,115,611
WEYMOUTH TOWNSHIP	0562-00	1,215,903	62,791	162,267	320	278,495	503,873
WILLINGBORO TOWNSHIP	0563-00	31,309,867	1,616,875	4,178,432	8,243	12,462,173	18,265,723
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	—	—	—	—	1,228,403	1,228,403
WOODLAND TOWNSHIP	0565-00	455,903	23,543	60,842	120	469,167	553,672
ATLANTIC COUNTY	0835-00	193,330,683	9,983,803	25,800,781	50,896	56,279,815	92,115,295
ATLANTIC COUNTY LIBRARY	0835-01	13,375,095	690,704	1,784,962	3,521	1,521,376	4,000,563
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	8,815,418	455,238	1,176,454	2,321	2,476,760	4,110,773
BERGEN COUNTY	0836-00	—	—	—	—	102,610	102,610
GLOUCESTER COUNTY	0840-00	239,079,580	12,346,325	31,906,161	62,939	36,645,173	80,960,598
MORRIS COUNTY	0843-00	455,903	23,543	60,842	120	30,366	114,871
OCEAN COUNTY	0844-00	402,164,332	20,768,196	53,670,497	105,872	77,878,892	152,423,457
OCEAN COUNTY LIBRARY	0844-01	58,667,927	3,029,674	7,829,478	15,445	9,544,270	20,418,867
OCEAN COUNTY PIC	0844-07	151,968	7,848	20,281	40	10,244	38,413
UNION COUNTY	0848-00	760,000	39,247	101,425	200	50,541	191,413
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	—	—	—	—	—	—
ASBURY PARK CITY	0851-00	60,035,798	3,100,313	8,012,026	15,805	25,478,468	36,606,612
ATLANTIC CITY	0852-00	216,433,164	11,176,840	28,883,903	56,978	84,992,602	125,110,323
ATLANTIC CITY CERI	0852-01	1,519,838	78,486	202,829	400	14,171	295,866

Deferred inflows of resources			OPEB expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
11,043,580	20,333,470	7,500,834	38,877,884	556,913	(1,272,376)	(715,466)
4,085,010	7,521,331	1,776,680	13,383,021	206,002	2,558,440	2,764,442
450,753	829,929	978,736	2,259,418	22,731	69,949	92,679
619,794	1,141,166	1,444,049	3,205,009	31,255	(214,910)	(183,654)
2,958,096	5,446,454	664,542	9,069,092	149,173	632,499	781,674
957,874	1,763,639	1,225,157	3,946,670	48,304	80,368	128,673
1,577,667	2,904,805	1,055,871	5,538,343	79,560	(316,515)	(236,957)
2,901,759	5,342,727	2,326,196	10,570,682	146,332	(287,205)	(140,873)
1,352,260	2,489,786	1,353,888	5,195,934	68,193	(177,035)	(108,843)
2,507,342	4,616,526	1,570,394	8,694,262	126,442	(331,159)	(204,716)
422,585	778,065	1,851,621	3,052,271	21,310	(43,470)	(22,160)
309,882	570,555	522,243	1,402,680	15,627	113,142	128,768
1,774,876	3,267,906	871,373	5,914,155	89,505	(45,944)	43,561
225,377	414,964	556,003	1,196,344	11,365	(83,653)	(72,288)
2,084,757	3,838,461	494,097	6,417,315	105,132	(49,878)	55,253
647,962	1,193,029	—	1,840,991	32,676	612,386	645,061
2,310,134	4,253,425	1,340,454	7,904,013	116,497	(104,607)	11,890
2,169,262	3,994,052	1,182,080	7,345,394	109,393	477,436	586,827
478,922	881,792	257,106	1,617,820	24,151	(22,176)	1,973
1,774,876	3,267,906	2,967,034	8,009,816	89,505	428,641	518,145
169,040	311,237	828,997	1,309,274	8,524	(18,799)	(10,274)
422,585	778,065	778,963	1,979,613	21,310	(222,649)	(201,340)
957,874	1,763,639	978,055	3,699,568	48,304	(100,732)	(52,427)
7,183,977	13,227,158	2,314,036	22,725,171	362,279	1,499,729	1,862,008
394,417	726,201	240,442	1,361,060	19,890	(12,818)	7,071
56,337	103,727	2,918,211	3,078,275	2,841	(360,894)	(358,053)
1,774,876	3,267,906	645,751	5,688,533	89,505	635,423	724,927
4,620,268	8,506,850	—	13,127,118	232,994	4,368,976	4,601,971
1,042,379	1,919,230	277,760	3,239,369	52,566	508,787	561,352
760,665	1,400,539	678,285	2,839,489	38,359	(169,037)	(130,679)
591,625	1,089,302	264,867	1,945,794	29,835	51,405	81,241
1,859,381	3,423,497	975,390	6,258,268	93,766	(172,649)	(78,882)
422,585	778,065	327,172	1,527,822	21,310	(44,279)	(22,969)
1,803,044	3,319,769	1,596,131	6,718,944	90,925	1,687,018	1,777,944
56,337	103,727	1,430,271	1,590,335	2,841	(362,775)	(359,933)
6,169,767	11,359,791	3,108,055	20,637,613	311,133	(317,175)	(6,043)
56,337	103,727	5,888,055	6,048,119	2,841	(8,408)	(5,568)
140,872	259,373	498,574	898,819	7,104	(73,089)	(65,986)
—	—	123,349	123,349	—	7	7
6,507,817	11,982,210	2,112,177	20,602,204	328,181	(81,578)	246,604
1,155,082	2,126,740	316,123	3,597,945	58,249	527,223	585,471
1,267,755	2,334,195	7,689	3,609,639	63,931	1,186,873	1,250,805
—	—	6,152,365	6,152,365	—	(3,015,865)	(3,015,864)
4,310,386	7,936,295	1,287,417	13,534,098	217,367	(114,227)	103,138
1,211,419	2,230,467	512,588	3,954,474	61,090	44,152	105,243
478,922	881,792	823,986	2,184,700	24,151	(111,770)	(87,620)
281,713	518,692	802,921	1,603,326	14,206	(118,086)	(103,881)
4,310,386	7,936,295	—	12,246,681	217,367	4,075,805	4,293,172
3,859,633	7,106,366	854,091	11,820,090	194,636	(119,396)	75,242
1,267,755	2,334,195	826,593	4,428,543	63,931	(17,956)	45,974
394,417	726,201	886,236	2,006,854	19,890	(157,767)	(137,879)
169,040	311,237	792,405	1,272,682	8,524	(76,997)	(68,475)
309,882	570,555	397,332	1,277,769	15,627	(63,022)	(47,395)
4,535,763	8,351,259	1,644,647	14,531,669	228,733	749,241	977,974
3,718,761	6,846,993	2,097,849	12,663,603	187,532	3,472,337	3,659,870
3,070,799	5,653,964	740,084	9,464,847	154,856	259,185	414,041
6,423,312	11,826,619	4,281,991	22,531,922	323,919	(577,521)	(253,601)
225,377	414,964	500,007	1,140,348	11,365	(54,261)	(42,894)
986,042	1,815,503	569,375	3,370,920	49,725	39,073	88,797
619,794	1,141,166	370,201	2,131,161	31,255	(66,070)	(34,816)
507,900	933,656	598,284	2,039,030	25,572	(26,497)	(925)
3,408,849	6,276,383	—	9,685,232	171,904	3,195,757	3,367,661
140,872	259,373	869,137	1,269,382	7,104	(163,441)	(156,337)
8,282,692	15,250,116	1,071,638	24,604,446	417,685	1,204,190	1,621,875
9,409,576	17,324,937	1,403,987	28,138,500	474,513	389,512	864,024
2,197,461	4,045,970	724,388	6,967,819	110,815	470,543	581,358
225,377	414,964	260,678	901,019	11,365	3,194	14,558
5,803,518	10,685,454	2,166,204	18,655,176	292,664	1,646,494	1,939,158
—	—	1,737,285	1,737,285	—	671	671
84,505	155,591	883,583	1,123,679	4,261	(126,203)	(121,941)
35,835,291	65,980,035	17,043,075	118,858,401	1,807,127	4,594,633	6,401,761
2,479,174	4,564,662	1,718,007	8,761,843	125,022	(147,838)	(22,814)
1,634,004	3,008,532	2,984,576	7,627,112	82,401	(84,706)	(2,306)
—	—	123,349	123,349	—	7	7
44,315,192	81,593,251	17,254,657	143,163,100	2,234,758	1,307,170	3,541,927
84,505	155,591	51,299	291,395	4,261	(9,159)	(4,899)
74,544,173	137,250,933	28,178,666	239,973,772	3,759,166	6,994,166	10,753,333
10,874,540	20,022,233	9,239,988	40,136,761	548,389	(289,596)	258,793
28,168	51,864	17,222	97,254	7,120	(3,044)	(1,625)
140,872	259,373	85,250	485,495	1,404	(15,248)	(8,144)
—	—	69,725,068	69,725,068	—	(23,425,616)	(23,425,617)
11,128,085	20,489,060	2,677,598	34,294,743	561,175	3,681,340	4,242,514
40,117,509	73,864,466	13,426,270	127,408,245	2,023,074	9,641,269	11,664,344
281,713	518,692	684,484	1,484,889	14,206	(176,250)	(162,043)

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Net OPEB liability	Deferred outflows of resources				
			Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
ATLANTIC CITY PFERS	0852-02	\$ 24,166,416	1,247,980	3,225,108	6,362	1,701,488	6,180,938
BEVERLY CITY	0854-00	3,039,838	156,981	405,679	800	1,715,607	2,279,067
BRIDGETON CITY	0855-00	19,910,675	1,028,209	2,657,162	5,242	2,476,694	6,167,307
BURLINGTON CITY	0857-00	24,470,352	1,263,675	3,265,670	6,442	11,896,036	16,431,823
EGG HARBOR CITY	0859-00	4,711,644	243,314	628,788	1,240	2,042,479	2,915,821
ELIZABETH CITY	0860-00	317,658,183	16,404,208	42,392,801	83,626	96,513,474	155,394,109
ELIZABETH CITY FREE PUBLIC LIB	0860-01	4,863,612	251,162	649,069	1,280	949,697	1,851,208
ENGLEWOOD CITY	0861-00	53,652,348	2,770,665	7,160,128	14,124	21,728,135	31,673,052
LINDEN CITY	0866-00	148,949,819	7,691,928	19,877,971	39,212	11,714,430	39,323,541
MILLVILLE CITY	0868-00	44,532,994	2,299,731	5,943,113	11,724	18,489,260	26,743,828
NORTHFIELD CITY	0870-00	14,742,966	761,342	1,967,510	3,881	4,013,489	6,746,582
NORTH WILDWOOD CITY	0871-00	18,542,804	957,570	2,474,614	4,882	7,898,036	11,335,102
NORTH WILDWOOD CITY	0871-01	151,968	7,848	20,281	40	10,244	38,413
ORANGE CITY	0872-00	—	—	—	—	—	—
PASSAIC CITY	0873-00	142,718,174	7,370,119	19,046,332	37,572	42,852,318	69,306,341
PASSAIC CITY PUBLIC LIBRARY	0873-01	2,735,741	141,277	365,096	720	286,157	793,250
PLAINFIELD CITY	0875-00	103,656,825	5,352,949	13,833,433	27,288	106,691,535	125,905,205
PLAINFIELD CITY (POLICE)	0875-01	14,590,998	753,495	1,947,229	3,841	17,872,634	20,577,199
RAHWAY CITY	0876-00	70,979,087	3,665,436	9,472,453	18,686	51,615,558	64,772,133
SALEM CITY	0877-00	12,767,063	659,305	1,703,817	3,361	3,034,038	5,400,521
SALEM CITY FREE PUBLIC LIBRARY	0877-01	—	—	—	—	10,244	10,244
UNION CITY	0879-00	—	—	—	—	1,138	1,138
WILDWOOD CITY	0882-00	29,485,931	1,522,685	3,935,020	7,762	9,923,411	15,388,878
WOODBURY CITY	0883-00	20,670,513	1,067,447	2,758,566	5,442	5,037,927	8,869,382
RIDGEWOOD VILLAGE	0885-00	68,395,313	3,532,007	9,127,638	18,006	5,531,975	18,209,626
RIDGEWOOD PUBLIC LIBRARY	0885-01	2,279,838	117,733	304,254	600	588,531	1,011,118
BOONTON TOWN	0888-00	15,199,030	784,894	2,028,374	4,001	1,023,476	3,840,745
HARRISON TOWN	0891-00	49,396,606	2,550,894	6,592,182	13,004	2,852,959	12,009,039
KEARNY TOWN	0893-00	90,129,762	4,654,397	12,028,190	23,727	31,165,480	47,871,794
MONTCLAIR TOWNSHIP	0894-00	44,684,962	2,307,579	5,963,393	11,764	22,718,924	31,001,660
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01	—	—	—	—	2,742,319	2,742,319
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	—	—	—	—	132,455	132,455
NUTLEY TOWN	0896-00	60,187,927	3,108,169	8,032,328	15,845	16,316,320	27,472,662
SECAUCUS TOWN	0898-00	53,956,283	2,786,360	7,200,690	14,204	16,759,063	26,760,317
WEST NEW YORK TOWN	0900-00	88,001,891	4,544,512	11,744,217	23,167	104,292,362	120,604,258
ALLENHURST BOROUGH	0903-00	6,383,612	329,657	851,199	1,681	566,353	1,749,610
AVON BY THE SEA BORO	0904-00	7,143,451	368,895	953,323	1,881	685,177	2,009,276
BELMAR BOROUGH	0905-00	21,886,416	1,130,238	2,920,833	5,762	5,976,750	10,033,583
BERGENFIELD BOROUGH	0906-00	29,790,028	1,538,389	3,975,603	7,842	2,351,322	7,873,156
BERGENFIELD BOROUGH, POLICE	0906-01	10,183,289	525,876	1,359,002	2,681	2,006,471	3,894,030
BRADLEY BEACH BOROUGH	0908-00	10,791,321	557,275	1,440,147	2,841	4,079,126	6,079,389
BUTLER BOROUGH	0910-00	19,302,642	996,809	2,576,018	5,082	1,242,567	4,820,476
CALDWELL BOROUGH	0911-00	10,639,192	549,419	1,419,844	2,801	3,172,287	5,144,351
CARTERET BOROUGH	0912-00	44,076,929	2,276,180	5,882,249	11,604	2,537,184	10,707,217
CLIFFSIDE PARK BOROUGH	0914-00	35,413,640	1,828,798	4,726,097	9,323	2,513,789	9,078,007
COLLINGSWOOD BOROUGH	0915-00	23,558,384	1,216,580	3,143,964	6,202	2,839,933	7,206,679
DEAL BOROUGH	0916-00	9,727,386	502,333	1,298,160	2,561	996,246	2,799,300
DUMONT BOROUGH	0917-00	16,870,836	871,228	2,251,483	4,441	6,946,738	10,073,890
ELMWOOD PARK BOROUGH	0918-00	26,598,222	1,373,561	3,549,643	7,002	2,383,820	7,314,026
EATONTOWN BOROUGH	0919-00	26,294,125	1,357,857	3,509,060	6,922	6,852,782	11,726,621
ESSEX FIELDS BOROUGH	0921-00	5,775,580	298,257	770,775	1,520	483,979	1,554,531
FAIR LAWN BOROUGH	0922-00	43,924,962	2,268,332	5,861,968	11,564	10,883,120	19,024,984
FAIRVIEW BOROUGH	0923-00	19,910,675	1,028,209	2,657,162	5,242	2,650,846	6,341,459
FARHOLD BOROUGH	0926-00	18,694,772	965,418	2,494,895	4,922	4,695,579	8,160,814
GARWOOD BOROUGH	0927-00	3,343,774	172,676	446,240	880	3,586,986	4,206,782
GLASSBORO BOROUGH	0928-00	41,949,059	2,166,294	5,598,276	11,043	3,759,955	11,535,568
HASBROUCK HEIGHTS BOROUGH	0931-00	19,910,675	1,028,209	2,657,162	5,242	4,980,651	8,671,264
KEANSBURG BOROUGH	0933-00	18,694,772	965,418	2,494,895	4,922	710,616	4,175,851
KENILWORTH BOROUGH	0934-00	16,566,901	855,532	2,210,922	4,361	3,982,191	7,053,006
LAVALLETTE BOROUGH	0935-00	10,487,224	541,571	1,399,564	2,761	785,622	2,729,518
LEONIA BOROUGH	0936-00	13,223,127	682,856	1,764,681	3,481	2,433,102	4,884,120
LODI BOROUGH	0937-00	21,126,578	1,090,999	2,819,429	5,562	8,939,219	12,855,209
MANVILLE BOROUGH	0941-00	7,903,451	408,143	1,054,748	2,081	3,485,330	4,950,302
MANVILLE BORO DEP OF PUBLIC WO	0941-02	2,279,838	117,733	304,254	600	590,642	1,013,229
MIDDLESEX BOROUGH	0943-00	20,518,546	1,059,600	2,738,285	5,402	2,147,292	5,950,579
MONMOUTH BEACH BOROUGH	0944-00	8,055,418	415,990	1,075,029	2,121	1,645,233	3,138,373
MORRIS PLAINS BOROUGH	0945-00	11,095,257	572,971	1,480,708	2,921	418,320	2,474,920
MOUNTAIN LAKES BOROUGH	0946-00	2,735,741	141,277	365,096	720	2,694,295	3,201,388
NEW PROVIDENCE BOROUGH	0949-00	11,703,127	604,362	1,561,831	3,081	11,189,869	13,359,143
NORTH ARLINGTON BOROUGH	0950-00	21,734,449	1,122,390	2,900,552	5,722	2,337,174	6,365,838
OCEAN GATE BOROUGH	0952-00	3,191,806	164,828	425,960	840	1,895,565	2,487,193
ORADELL BOROUGH	0953-00	16,566,901	855,532	2,210,922	4,361	2,034,022	5,104,837
PALISADES PARK BOROUGH	0954-00	21,126,578	1,090,999	2,819,429	5,562	2,497,880	6,413,870
PARK RIDGE BOROUGH	0955-00	—	—	—	—	—	—
POINT PLEASANT BOROUGH	0956-00	18,694,772	965,418	2,494,895	4,922	4,811,791	8,277,026
POINT PLEASANT BEACH BOROUGH	0957-00	16,110,836	831,981	2,150,058	4,241	5,254,320	8,240,600
POMPTON LAKES BOROUGH	0958-00	16,870,836	871,228	2,251,483	4,441	1,209,577	4,336,729
RAMSEY BOROUGH	0960-00	19,302,642	996,809	2,576,018	5,082	5,040,378	8,618,287
RIDGEFIELD BOROUGH	0962-00	20,670,513	1,067,447	2,758,566	5,442	850,929	4,682,384
ROSELLE BOROUGH	0965-00	45,748,897	2,362,522	6,105,380	12,044	47,660,410	56,140,356
ROSELLE PARK BOROUGH	0966-00	17,934,772	926,171	2,393,470	4,721	5,460,687	8,785,049
RUMSON BOROUGH	0967-00	14,894,933	769,190	1,987,791	3,921	1,602,661	4,363,563
SEA GIRT BOROUGH	0969-00	3,647,709	188,372	486,802	960	148,846	824,980
SEASIDE HEIGHTS BOROUGH	0970-00	15,199,030	784,894	2,028,374	4,001	3,890,500	6,707,769

Deferred inflows of resources			OPEB expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
4,479,426	8,247,532	3,731,760	16,458,718	225,892	(774,871)	(548,978)
563,457	1,037,438	137,164	1,738,059	28,414	234,848	263,263
3,690,593	6,795,129	3,183,999	13,669,721	186,112	(424,091)	(237,979)
4,535,763	8,351,259	12,780,900	25,667,922	228,733	(873,660)	(644,926)
873,339	1,607,993	738,808	3,220,140	44,041	170,943	214,982
58,880,324	108,410,613	16,401,327	183,692,264	2,969,258	14,642,329	17,611,588
901,507	1,659,857	1,017,586	3,578,950	45,462	(36,847)	8,617
9,944,865	18,310,512	976,444	29,231,821	501,507	3,417,017	3,918,524
27,608,965	50,833,701	7,779,324	86,221,990	1,392,284	(489,370)	902,911
8,254,524	15,198,252	2,901,417	26,354,193	416,265	2,540,991	2,957,255
2,732,719	5,031,490	2,349,165	10,113,374	137,807	153,987	291,794
3,437,048	6,328,302	1,519,721	11,285,071	173,326	1,127,935	1,301,260
28,168	51,864	17,222	97,254	1,420	(3,044)	(1,625)
—	—	19,792,095	19,792,095	—	(9,702,007)	(9,702,007)
26,453,883	48,706,961	9,772,448	84,933,292	1,334,035	5,869,322	7,203,357
507,090	933,656	568,433	2,009,179	25,572	(113,414)	(87,843)
19,213,569	35,376,076	—	54,589,645	968,915	18,140,205	19,109,120
2,704,551	4,979,626	3,494,422	11,178,599	136,387	2,558,521	2,694,907
13,156,506	24,223,794	18,747,410	56,127,710	663,465	3,881,600	4,545,065
2,366,471	4,357,152	1,424,981	8,148,604	119,338	332,949	452,286
—	—	171,755	171,755	—	(29,654)	(29,654)
—	—	116,383	116,383	—	(29,715)	(29,715)
5,465,438	10,062,980	3,608,637	19,137,055	275,615	991,247	1,266,861
3,831,435	7,054,448	2,230,220	13,116,103	193,214	295,474	488,688
12,677,584	23,342,002	4,871,949	40,891,535	639,314	(577,981)	61,332
422,585	778,065	1,036,189	2,236,839	21,310	(132,920)	(111,610)
2,817,254	5,187,136	1,590,614	9,595,004	142,070	(306,124)	(164,055)
9,156,031	16,858,109	3,722,048	29,736,188	461,727	(863,020)	(401,292)
16,706,227	30,759,550	35,726,797	83,192,574	842,423	(2,295,308)	(1,452,836)
8,282,692	15,250,116	2,159,259	25,692,067	417,685	7,516,270	7,933,954
—	—	3,790,366	3,790,366	—	1,442	1,442
—	—	157,981	157,981	—	54	54
11,156,283	20,540,979	5,997,025	37,694,287	562,597	1,529,148	2,091,743
10,001,201	18,414,239	3,801,077	32,216,517	504,348	1,931,897	2,436,248
16,311,810	30,033,349	—	46,345,159	822,583	15,292,135	16,114,718
1,183,250	2,178,604	252,822	3,614,676	59,670	(9,017)	50,654
1,324,092	2,437,922	634,582	4,396,596	66,772	(25,990)	40,783
4,056,811	7,469,412	1,115,343	12,641,566	204,580	683,325	887,903
5,521,805	10,166,762	4,228,771	19,917,338	278,457	(628,893)	(348,436)
1,887,549	3,475,360	1,590,476	6,953,385	95,187	114,545	209,731
2,000,252	3,682,870	1,791,078	7,474,200	100,870	492,830	593,700
3,577,889	6,587,620	3,077,139	13,242,648	180,428	(423,238)	(242,807)
1,972,054	3,630,951	5,466,499	11,069,504	99,448	(688,670)	(589,222)
8,169,989	15,042,606	3,962,983	27,175,578	412,002	(711,452)	(299,449)
6,564,184	12,085,993	4,965,741	23,615,918	331,023	(798,163)	(467,139)
4,366,723	8,040,022	3,159,492	15,566,237	220,208	(389,163)	(168,956)
1,803,044	3,319,769	1,287,184	6,409,997	90,925	(108,847)	(17,922)
3,127,136	5,757,691	327,708	9,212,535	157,697	1,165,131	1,322,828
4,930,180	9,077,460	1,932,927	15,940,567	248,623	(264,144)	(15,520)
4,873,813	8,973,678	1,855,991	15,703,482	245,780	487,842	733,621
1,070,547	1,971,094	895,896	3,937,537	53,986	(174,225)	(120,240)
8,141,821	14,990,743	5,930,662	29,063,226	410,581	399,432	807,014
3,690,593	6,795,129	2,543,543	13,029,265	186,112	(130,782)	55,330
3,465,216	6,380,165	2,030,794	11,876,175	174,746	344,514	519,258
619,794	1,141,166	8,945,152	10,706,112	31,255	(709,919)	(678,663)
7,775,572	14,316,405	1,980,412	24,072,389	392,112	352,908	745,019
3,690,593	6,795,129	2,196,915	12,682,637	186,112	195,535	381,648
3,465,216	6,380,165	1,687,654	11,533,035	174,746	(296,252)	(121,505)
3,070,799	5,653,964	2,374,822	11,099,585	154,856	258,679	413,536
1,943,886	3,579,087	948,774	6,471,747	98,028	(67,810)	30,218
2,451,006	4,512,798	2,370,965	9,334,769	123,601	(256,755)	(133,155)
3,915,970	7,210,094	1,051,864	12,177,928	197,477	1,236,133	1,433,611
1,464,964	2,697,295	269,593	4,431,852	73,876	553,201	627,076
422,585	778,065	1,214,731	2,415,381	21,310	(133,992)	(112,680)
3,803,266	7,002,584	1,598,130	12,403,980	191,794	48,255	240,050
1,493,132	2,749,159	281,865	4,524,156	75,297	133,646	208,942
2,056,589	3,786,597	943,995	6,787,181	103,711	(280,560)	(176,848)
507,090	933,656	3,026,644	4,466,790	25,572	(176,957)	(151,385)
2,169,262	3,994,052	717,526	6,880,840	109,393	2,052,671	2,162,064
4,028,643	7,417,548	1,435,776	12,881,967	203,159	(108,987)	94,173
591,625	1,089,302	540,283	2,221,210	29,835	204,443	234,278
3,070,799	5,653,964	1,688,030	10,412,793	154,856	(101,868)	52,988
3,915,970	7,210,094	2,131,060	13,257,124	197,477	(80,682)	116,795
—	—	5,455,902	5,455,902	—	(2,674,462)	(2,674,463)
3,465,216	6,380,165	1,318,747	11,164,128	174,746	395,407	570,152
2,986,264	5,498,318	1,703,247	10,187,829	150,593	504,354	654,946
3,127,136	5,757,691	1,933,937	10,818,764	157,697	(366,044)	(208,347)
3,577,889	6,587,620	1,420,897	11,586,406	180,428	357,745	538,173
3,831,435	7,054,448	2,369,752	13,255,635	193,214	(509,174)	(315,960)
8,479,901	15,613,217	1,212,846	25,305,964	427,630	8,011,237	8,438,867
3,324,344	6,120,792	1,795,752	11,240,888	167,642	438,493	606,136
2,760,888	5,083,354	2,071,841	9,916,083	139,228	(270,887)	(131,658)
676,130	1,244,893	640,813	2,561,836	34,096	(75,115)	(41,020)
2,817,254	5,187,136	2,282,382	10,286,772	142,070	84,617	226,686

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Net OPEB liability	Deferred outflows of resources				
			Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
SEASIDE PARK BOROUGH	0971-00	\$ 6,231,644	321,809	831,639	1,641	2,321,299	3,476,388
SOMERVILLE BOROUGH	0972-00	5,015,580	259,010	669,350	1,320	590,112	1,519,792
SPRING LAKE BOROUGH	0973-00	4,863,612	251,162	649,069	1,280	289,055	1,190,566
SPRING LAKE HEIGHTS BOROUGH	0974-00	6,231,644	321,809	831,639	1,641	2,952,037	4,107,126
TENAFLY BOROUGH	0975-00	22,646,416	1,169,485	3,022,258	5,962	5,947,183	10,144,888
TENAFLY BOROUGH LIBRARY	0975-01	1,367,871	70,638	182,548	360	1,004,974	1,258,520
WILDWOOD CREST BOROUGH	0980-00	20,974,610	1,083,151	2,799,149	5,522	4,632,490	8,520,312
WOODLYNNE BOROUGH	0981-00	1,823,935	94,190	243,412	480	437,915	775,997
WOOD-RIDGE BOROUGH	0982-00	12,615,095	651,457	1,683,537	3,321	3,817,570	6,155,885
HILLSDALE BOROUGH	0983-00	12,007,224	620,066	1,602,414	3,161	665,357	2,890,998
PALMYRA BOROUGH	0984-00	8,815,418	455,238	1,176,454	2,321	367,447	2,001,460
CLARK TOWNSHIP	0987-00	29,941,996	1,546,237	3,995,883	7,882	4,094,156	9,644,158
CRANFORD TOWNSHIP	0988-00	44,684,962	2,307,579	5,963,393	11,764	13,330,825	21,613,561
EWING TOWNSHIP	0990-00	56,692,024	2,927,637	7,565,786	14,925	15,993,708	26,502,056
HAMILTON TOWNSHIP	0992-00	760,000	39,247	101,425	200	45,118	185,990
HILLSIDE TOWNSHIP	0994-00	49,092,671	2,535,198	6,551,620	12,924	43,265,965	52,365,707
INDEPENDENCE TOWNSHIP	0995-00	2,887,871	149,133	385,398	760	1,864,355	2,399,646
LAWRENCE TOWNSHIP	0997-00	31,309,867	1,616,875	4,178,432	8,243	9,743,932	15,547,482
LIVINGSTON TOWNSHIP	0998-00	303,935	15,696	40,561	80	3,323	59,660
LONG BEACH TOWNSHIP	0999-00	32,373,802	1,671,818	4,320,418	8,523	3,386,687	9,387,446
MILLBURN TOWNSHIP	1001-00	60,187,927	3,108,169	8,032,328	15,845	15,967,401	27,123,743
NEPTUNE TOWNSHIP	1003-00	53,500,380	2,762,817	7,139,847	14,084	13,197,449	23,114,197
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	—	—	—	—	—	84,507
ROCHELLE PARK TOWNSHIP	1009-00	9,423,289	486,629	1,257,577	2,481	428,118	2,174,805
ROCHELLE PARK PUBLIC LIBRARY	1009-01	—	—	—	—	—	111,716
ROCKAWAY TOWNSHIP	1010-00	48,788,574	2,519,494	6,511,037	12,844	13,601,319	22,644,694
SPRINGFIELD TOWNSHIP	1012-00	32,069,867	1,656,122	4,279,857	8,443	12,105,583	18,050,005
TEANECK TOWNSHIP	1013-00	48,484,639	2,503,799	6,470,476	12,764	27,340,260	36,327,299
UNION TOWNSHIP	1014-00	134,814,724	6,961,976	17,991,584	35,491	50,259,196	75,248,247
WASHINGTON TOWNSHIP	1015-00	17,174,772	886,924	2,292,044	4,521	4,716,337	7,899,826
WEEHAWKEN TOWNSHIP	1016-00	53,804,315	2,778,512	7,180,409	14,164	13,370,949	23,344,034
GUTTENBERG TOWN HOUSING AUTH	1174-00	2,279,838	117,733	304,254	600	234,081	656,668
HACKENSACK CITY HOUSING AUTH	1175-00	3,799,677	196,219	507,083	1,000	627,741	1,332,043
IRVINGTON TOWN HOUSING AUTH(N	1176-00	1,823,935	94,190	243,412	480	379,469	717,551
MORRISTOWN TOWN HOUSING AUTHO	1177-00	2,583,774	133,429	344,815	680	33,286	512,210
PASSAIC CITY HOUSING AUTHORITY	1178-00	6,839,515	353,200	912,762	1,801	535,186	1,802,949
PHILLIPSBURG TOWN HOUS AUTH	1179-00	3,799,677	196,219	507,083	1,000	881,392	1,585,694
PLAINFIELD CITY HOUSING AUTH	1180-00	4,863,612	251,162	649,069	1,280	416,975	1,318,486
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	1,367,871	70,638	182,548	360	326,221	579,767
WOODBIDGE TOWNSHIP HOUSING AU	1182-00	4,103,774	211,923	547,666	1,080	52,318	812,987
DELANCO TWP SEWERAGE AUTHORITY	1183-00	151,968	7,848	20,281	40	11,292	39,461
EWING LAWRENCE SEWERAGE AUTHO	1185-00	11,399,192	588,666	1,521,269	3,001	1,348,639	3,461,575
LAMBERTVILLE CITY SEWERAGE AU	1186-00	1,215,903	62,791	162,267	320	45,819	271,197
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	5,167,709	266,866	689,652	1,360	426,679	1,384,557
ELIZABETH CITY PARKING AUTHORI	1196-00	3,495,741	180,524	466,521	920	339,274	987,239
NEW BRUNSWICK CITY PARKING AUT	1198-00	7,295,418	376,743	973,604	1,921	1,028,128	2,380,396
PATERSON CITY PARKING AUTH	1200-00	4,559,677	235,467	608,508	1,200	414,144	1,259,319
ASBURY PARK CITY HOUSING AUTH	1201-00	4,559,677	235,467	608,508	1,200	1,055,226	1,900,401
HARRISON TOWN HOUSING AUTH	1203-00	2,583,774	133,429	344,815	680	49,897	528,821
HOBOKEN CITY HOUSING AUTH	1204-00	11,095,257	572,971	1,480,708	2,921	1,175,964	3,232,564
JERSEY CITY HOUSING AUTHORITY	1205-00	43,164,962	2,229,085	5,760,543	11,363	4,291,723	12,292,714
LONG BRANCH CITY HOUSING AUTH	1206-00	7,599,515	392,447	1,014,187	2,001	1,099,208	2,507,843
NEWARK CITY HOUSING AUTH	1207-00	82,074,344	4,238,407	10,953,161	21,607	4,542,777	19,755,952
NEW BRUNSWICK CITY HOUSING AUT	1208-00	5,471,644	282,562	730,214	1,440	876,398	1,890,614
ORANGE CITY HOUSING AUTHORITY	1209-00	4,255,741	219,771	567,946	1,120	971,335	1,760,172
TRENTON CITY HOUSING AUTH	1210-00	13,830,998	714,248	1,845,804	3,641	611,635	3,175,328
BEVERLY SEWERAGE AUTHORITY	1212-00	760,000	39,247	101,425	200	50,541	191,413
LINDEN ROSELLE SEWERAGE AUTHO	1214-00	9,119,354	470,933	1,217,016	2,401	663,262	2,353,612
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	13,527,063	698,552	1,805,243	3,561	1,882,646	4,390,002
PASSAIC VALLEY WATER COMM	1218-00	—	—	—	—	17,550,276	17,550,276
MONMOUTH COUNTY REGIONAL HEALT	1221-00	1,823,935	94,190	243,412	480	442,782	780,864
NORTH JERSEY DIST WATER SUPPLY	1223-00	25,990,190	1,342,161	3,468,499	6,842	2,280,083	7,097,585
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	3,799,677	196,219	507,083	1,000	442,928	1,147,230
ESSEX & UNION JOINT MEETING	1251-00	12,159,192	627,914	1,622,695	3,201	1,932,443	4,186,253
ESSEX & UNION JOINT MEETING	1251-01	15,654,933	808,437	2,089,216	4,121	2,528,149	5,429,923
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	31,005,931	1,601,179	4,137,870	8,163	7,627,363	13,374,575
LONG BRANCH CITY SEWERAGE AUTH	1261-00	6,687,547	345,352	892,481	1,761	662,403	1,901,997
NORTHWEST BERGEN COUNTY UTIL A	1263-00	10,791,321	557,275	1,440,147	2,841	847,782	2,848,045
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	1,519,838	78,486	202,829	400	241,461	523,176
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	455,903	23,543	60,842	120	30,366	114,871
TOWACO FIRE DISTRICT 2	1266-00	151,968	7,848	20,281	40	10,244	38,413
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	—	—	—	—	446,929	446,929
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	—	—	—	—	480,730	480,730
MOORESTOWN TWP FIRE COMM DIST	1307-00	911,968	47,095	121,706	240	121,282	290,323
PENNS GROVE SEWERAGE AUTHORITY	1309-00	1,063,935	54,943	141,987	280	271,709	468,919
EDISON TOWNSHIP HOUSING AUTH	1310-00	1,519,838	78,486	202,829	400	11,984	293,699
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	760,000	39,247	101,425	200	50,541	191,413
FRANKLIN TOWNSHIP SEW AUTH	1326-00	4,103,774	211,923	547,666	1,080	406,670	1,167,339
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	10,183,289	525,876	1,359,002	2,681	1,442,413	3,329,972
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	911,968	47,095	121,706	240	494,549	663,590
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	608,032	31,399	81,144	160	76,419	189,122
SOMERSET RARITAN VALLEY SEW AU	1349-00	10,335,257	533,724	1,379,283	2,721	1,025,408	2,941,136
RED BANK BOROUGH HOUSING AUTH	1350-00	911,968	47,095	121,706	240	123,260	292,301
EAST ORANGE CITY HOUSING AUTH	1351-00	4,103,774	211,923	547,666	1,080	1,719,398	2,480,067

Deferred inflows of resources			OPEB expense (benefit)				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)	
1,155,082	2,126,740	150,323	3,432,145	58,249	403,247	461,496	
929,675	1,711,721	1,521,623	4,163,019	46,882	(245,345)	(198,463)	
901,507	1,659,857	484,389	3,045,753	45,462	(69,913)	(24,451)	
1,155,082	2,126,740	258,926	3,540,748	58,249	468,973	527,222	
4,197,683	7,728,785	2,153,850	14,080,318	211,684	380,225	591,909	
253,545	466,828	30,272	750,645	12,786	240,063	252,849	
3,887,801	7,158,230	1,099,507	12,145,538	196,057	523,383	719,439	
338,080	622,474	801,071	1,761,625	17,049	(125,389)	(108,340)	
2,338,302	4,305,289	674,030	7,317,621	117,918	458,713	576,632	
2,225,629	4,097,834	2,210,423	8,533,886	112,236	(357,714)	(245,479)	
1,634,004	3,008,532	1,578,744	6,221,280	82,401	(326,183)	(243,780)	
5,549,973	10,218,626	2,979,018	18,747,617	279,878	(130,299)	149,579	
8,282,692	15,250,116	2,637,651	26,170,459	417,685	1,501,491	1,919,176	
10,508,292	19,347,895	5,332,125	35,188,312	529,919	1,829,871	2,359,790	
140,872	259,373	341,976	742,221	7,104	(102,658)	(95,555)	
9,099,694	16,754,382	1,149,139	27,003,215	458,886	8,610,932	9,069,817	
535,288	985,575	220,430	1,741,293	26,994	267,717	294,709	
5,803,518	10,685,454	2,017,928	18,506,900	292,664	974,141	1,266,804	
56,337	103,727	153,263	313,327	2,841	(35,823)	(32,982)	
6,000,727	11,048,554	2,603,691	19,652,972	302,609	(30,193)	272,416	
11,156,283	20,540,979	4,615,328	36,312,590	562,597	1,905,155	2,467,753	
9,916,696	18,258,648	5,326,851	33,502,195	500,086	1,350,825	1,850,910	
—	—	110,872	110,872	—	(463)	(463)	
1,746,677	3,215,987	524,935	5,487,599	88,083	(102,251)	(14,168)	
—	—	157,981	157,981	—	61	61	
9,043,328	16,650,600	2,986,646	28,680,574	456,043	2,152,036	2,608,078	
5,944,390	10,944,827	2,085,310	18,974,527	299,768	1,436,846	1,736,614	
8,986,991	16,546,872	2,680,075	28,213,938	453,202	4,336,228	4,789,431	
24,988,919	46,009,666	8,668,352	79,666,937	1,260,159	6,067,344	7,327,502	
3,183,473	5,861,418	986,651	10,031,542	160,538	482,235	642,771	
9,973,033	18,362,375	1,955,836	30,291,244	502,927	1,874,334	2,377,262	
422,585	778,065	134,187	1,334,837	21,310	13,251	34,561	
704,299	1,296,756	627,133	2,628,188	35,517	(75,955)	(40,439)	
338,080	622,474	1,278,481	2,239,035	17,049	(380,481)	(363,432)	
478,922	881,792	902,503	2,263,217	24,151	(199,644)	(175,493)	
1,267,755	2,334,195	2,197,933	5,799,883	63,931	(433,206)	(369,275)	
704,299	1,296,756	565,158	2,566,213	35,517	(46,526)	(11,009)	
901,507	1,659,857	1,057,164	3,618,528	45,462	(212,990)	(167,528)	
253,545	466,828	752,902	1,473,275	12,786	(58,884)	(46,097)	
760,665	1,400,539	1,264,362	3,425,566	38,359	(318,489)	(280,129)	
28,168	51,864	133,545	213,577	1,420	(32,786)	(31,366)	
2,112,926	3,890,324	1,134,283	7,137,533	106,552	(53,567)	52,985	
225,377	414,964	122,201	762,542	11,365	(24,372)	(13,008)	
957,874	1,763,639	458,846	3,180,359	48,304	(44,667)	3,636	
647,962	1,193,029	594,228	2,435,219	32,676	(127,584)	(94,909)	
1,352,260	2,489,786	4,361,938	8,203,984	68,193	(822,161)	(753,969)	
845,170	1,556,130	1,317,573	3,718,873	42,621	(267,624)	(225,004)	
845,170	1,556,130	248,401	2,649,701	42,621	146,709	189,330	
478,922	881,792	246,099	1,606,813	24,151	(53,095)	(28,944)	
2,056,589	3,786,597	2,043,701	7,886,887	103,711	(286,170)	(182,459)	
8,000,949	14,731,369	4,736,909	27,469,227	403,477	(230,325)	173,154	
1,408,627	2,593,568	934,304	4,936,499	71,035	(5,276)	65,758	
15,213,095	28,010,391	19,559,894	62,783,380	767,177	(4,206,055)	(3,438,878)	
1,014,210	1,867,367	666,946	3,548,523	51,145	(106,324)	(55,179)	
788,834	1,452,402	388,309	2,629,545	39,780	118,547	158,329	
2,563,679	4,720,253	2,194,510	9,478,442	129,283	(374,479)	(245,195)	
140,872	259,373	85,250	485,495	7,104	(15,248)	(8,144)	
1,690,341	3,112,260	1,067,058	5,869,659	85,242	(126,427)	(41,185)	
2,507,342	4,616,526	1,156,118	8,279,986	126,442	134,811	261,253	
—	—	35,131,764	35,131,764	—	(388,488)	(388,488)	
338,080	622,474	623,510	1,584,064	17,049	(9,435)	7,614	
4,817,476	8,869,951	4,473,534	18,160,961	242,939	(674,361)	(431,421)	
704,299	1,296,756	237,708	2,238,763	35,517	68,778	104,293	
2,253,797	4,149,698	1,739,244	8,142,739	113,656	(98,763)	14,895	
2,901,759	5,342,727	1,321,756	9,566,242	146,332	183,406	329,737	
5,747,182	10,581,727	1,248,685	17,577,594	289,823	1,268,496	1,558,320	
1,239,587	2,282,331	904,094	4,426,012	62,511	(77,652)	(15,141)	
2,000,252	3,682,870	756,466	6,439,588	100,870	(11,291)	89,578	
281,713	518,692	301,752	1,102,157	14,206	(59,548)	(45,342)	
84,505	155,591	51,299	291,395	4,261	(9,159)	(4,899)	
28,168	51,864	17,222	97,254	1,420	(3,044)	(1,625)	
—	—	1,122,115	1,122,115	—	(89,214)	(89,215)	
—	—	5,193,868	5,193,868	—	(804,094)	(804,093)	
169,040	311,237	47,724	528,001	8,524	11,423	19,947	
197,208	363,101	183,563	743,872	9,945	35,543	45,489	
281,713	518,692	159,556	959,961	14,206	(31,761)	(17,553)	
140,872	259,373	85,250	485,495	7,104	(15,248)	(8,144)	
760,665	1,400,539	231,485	2,392,689	38,359	33,691	72,049	
1,887,549	3,475,360	1,071,503	6,434,412	95,187	143,785	238,972	
169,040	311,237	339,905	820,182	8,524	11,460	19,982	
112,703	207,510	46,121	366,334	5,683	16,268	21,949	
1,915,717	3,527,224	1,010,476	6,453,417	96,607	(119,712)	(23,103)	
169,040	311,237	211,215	691,492	8,524	(18,231)	(9,706)	
760,665	1,400,539	1,116,269	3,277,473	38,359	182,063	220,422	

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources		
					Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
RAHWAY CITY PARKING AUTHORITY	1352-00	\$ —	—	—	—	3,323	3,323
HIGHLAND PARK BOROUGH HOUSING	1355-00	608,032	31,399	81,144	160	40,435	153,138
BRIDGETON CITY HOUSING AUTH	1363-00	3,647,709	188,372	486,802	960	364,211	1,040,345
EVESHAM TOWNSHIP MUNI UTIL AUTH	1364-00	8,207,386	423,838	1,095,310	2,161	7,244,795	8,766,104
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	911,968	47,095	121,706	240	186,679	355,720
HANOVER TOWNSHIP SEW AUTH	1369-00	4,711,644	243,314	628,788	1,240	572,794	1,446,136
PRINCETON JOINT PUBLIC LIBRARY	1376-00	8,207,386	423,838	1,095,310	2,161	1,313,684	2,834,993
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	6,535,580	337,504	872,200	1,721	948,438	2,359,863
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	2,887,871	149,133	385,398	760	238,476	773,767
ENGLEWOOD CITY HOUSING AUTH	1382-00	2,431,806	125,581	324,535	640	245,376	696,132
BOONTON TOWN HOUSING AUTHORITY	1388-00	911,968	47,095	121,706	240	358,230	527,271
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	—	—	—	—	666,526	666,526
DEPTFORD TWP MUA	1398-00	4,255,741	219,771	567,946	1,120	711,041	1,499,878
CARTERET BOROUGH HOUSING AUTH	1400-00	2,431,806	125,581	324,535	640	162,007	612,763
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	3,799,677	196,219	507,083	1,000	935,813	1,640,115
PLEASANTVILLE CITY HOUSING AUT	1414-00	—	—	—	—	201,902	201,902
SALEM CITY HOUSING AUTHORITY	1415-00	608,032	31,399	81,144	160	169,665	282,368
MERCER COUNTY PARK COMMISSION	1416-00	32,829,705	1,695,361	4,381,260	8,643	4,175,929	10,261,193
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	608,032	31,399	81,144	160	40,435	153,138
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	—	—	—	—	115,541	115,541
GLOUCESTER TWP M U A	1439-00	8,815,418	455,238	1,176,454	2,321	936,080	2,570,093
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	—	—	—	—	2,186	2,186
KEANSBURG BORO HOUSING AUTH	1450-00	303,935	15,696	40,561	80	241,009	297,346
POMPTON LAKES BOROUGH MUA	1451-00	3,039,838	156,981	405,679	800	561,630	1,125,090
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	8,967,386	463,085	1,196,735	2,361	983,360	2,645,541
VINELAND CITY HOUSING AUTHORITY	1460-00	7,599,515	392,447	1,014,187	2,001	1,941,893	3,350,528
CAPE MAY CITY HOUSING AUTH	1463-00	760,000	39,247	101,425	200	212,866	353,738
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	4,103,774	211,923	547,666	1,080	895,091	1,655,760
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	3,343,774	172,676	446,240	880	894,598	1,514,394
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	1,823,935	94,190	243,412	480	275,831	613,913
HADDON TOWNSHIP HOUSING AUTH	1470-00	608,032	31,399	81,144	160	50,541	163,244
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	5,015,580	259,010	669,350	1,320	598,566	1,528,246
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	2,735,741	141,277	365,096	720	520,457	1,027,550
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	1,823,935	94,190	243,412	480	967,260	1,305,342
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	5,927,548	306,105	791,056	1,560	456,334	1,555,055
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	8,359,354	431,686	1,115,590	2,201	771,722	2,321,199
ESSEX REGIONAL HEALTH COMMISSI	1500-00	1,823,935	94,190	243,412	480	783,834	1,121,916
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	3,039,838	156,981	405,679	800	784,398	1,347,858
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	57,300,057	2,959,036	7,646,930	15,085	2,707,428	13,328,479
BRICK TOWNSHIP HOUSING AUTHORITY	1503-00	1,519,838	78,486	202,829	400	373,915	655,630
NEW JERSEY EDUCATIONAL FACILIT	1504-00	2,887,871	149,133	385,398	760	183,232	718,523
LINDEN CITY HOUSING AUTHORITY	1505-00	2,735,741	141,277	365,096	720	498,716	1,005,809
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	3,495,741	180,524	466,521	920	325,438	973,403
NEW JERSEY ASSOCIATION OF COUN	1516-00	151,968	7,848	20,281	40	835,854	864,023
TWO RIVER WATER RECLAMATION AU	1525-00	7,295,418	376,743	973,604	1,921	725,330	2,077,598
GLOUCESTER COUNTY UTILITIES AU	1526-00	13,982,966	722,095	1,866,085	3,681	1,173,351	3,765,212
MERCER COUNTY IMPROVEMENT AUTH	1527-00	4,559,677	235,467	608,508	1,200	535,888	1,381,063
SOUTH JERSEY PORT CORPORATION	1530-00	22,646,416	1,169,485	3,022,258	5,962	4,550,942	8,748,647
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	—	—	—	—	647,683	647,683
EGG HARBOR TOWNSHIP MUNI UTIL AUTH	1535-00	—	—	—	—	102,610	102,610
BUENA BOROUGH MUN UTIL AUTH	1540-00	911,968	47,095	121,706	240	141,741	310,782
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	7,447,547	384,599	993,906	1,961	1,089,890	2,470,356
MIDDLE BROOK REGIONAL HEALTH C	1545-00	1,215,903	62,791	162,267	320	617,362	842,740
EDGEWATER BOROUGH HOUSING AUTH	1553-00	608,032	31,399	81,144	160	40,435	153,138
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	—	—	—	—	1,952,867	1,952,867
WILDWOOD CITY HOUSING AUTH	1560-00	303,935	15,696	40,561	80	225,980	282,317
FREEHOLD BOROUGH HOUSING AUTH	1561-00	608,032	31,399	81,144	160	40,435	153,138
WOODBIDGE TOWNSHIP FIRE DIST	1562-00	8,967,386	463,085	1,196,735	2,361	1,188,003	2,850,184
ATLANTIC COUNTY BOARD OF WELFA	1565-00	32,221,834	1,663,970	4,300,137	8,483	1,862,987	7,835,577
ATLANTIC CO BD OF WELFARE WORK	1565-01	4,711,644	243,314	628,788	1,240	720,713	1,594,055
ATLANTIC CO BD OF WELFARE YOUT	1565-02	303,935	15,696	40,561	80	306,087	362,424
BERGEN COUNTY BD OF SOC SERV	1566-00	53,652,348	2,770,665	7,160,128	14,124	4,228,207	14,173,124
BURLINGTON COUNTY BD OF SOC SE	1567-00	61,859,734	3,194,503	8,255,438	16,285	3,913,215	15,379,441
GLOUCESTER COUNTY BD OF SOC SE	1571-00	38,149,382	1,970,075	5,091,193	10,043	3,848,395	10,919,706
MERCER COUNTY BOARD OF SOC SER	1573-00	113,080,275	5,839,586	15,091,031	29,769	9,877,537	30,837,923
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	101,833,051	5,258,768	13,590,043	26,808	6,778,859	25,654,478
SALEM COUNTY BOARD OF SOC SERV	1579-00	17,326,739	894,771	2,312,325	4,561	2,271,971	5,483,628
SOMERSET COUNTY BOARD OF SOC S	1580-00	36,173,479	1,868,037	4,827,501	9,523	4,482,285	11,187,346
UNION COUNTY BOARD OF SOC SERV	1582-00	151,968	7,848	20,281	40	11,292	39,461
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	6,079,515	313,953	811,337	1,600	981,561	2,108,451
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	5,775,580	298,257	770,775	1,520	3,709,397	4,779,949
HUDSON REGIONAL HEALTH COMM	1591-00	5,471,644	282,562	730,214	1,440	1,204,746	2,218,962
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	5,471,644	282,562	730,214	1,440	730,467	1,744,683
OCEAN COUNTY UTILITIES AUTHORITY	1597-00	62,923,669	3,249,445	8,397,424	16,565	8,542,394	20,205,828
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	151,968	7,848	20,281	40	2,186	30,355
NEW JERSEY SPORTS & EXPOSITION	1599-00	26,142,158	1,350,009	3,488,779	6,882	1,909,838	6,755,508
NJ SPORTS & EXPOSITION AUTHORITY	1599-01	6,383,612	329,657	851,919	1,681	677,880	1,861,137
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	6,991,483	361,048	933,042	1,841	1,288,982	2,584,913
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	1,215,903	62,791	162,267	320	9,797	235,175
NEW JERSEY HEALTH CARE FAC FIN	1616-00	3,039,838	156,981	405,679	800	3,399,738	3,963,198
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	1,671,806	86,334	223,109	440	332,087	641,970
WESTERN MONMOUTH UTILITIES AUT	1621-00	11,247,224	580,819	1,500,989	2,961	840,109	2,924,878
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	911,968	47,095	121,706	240	222,792	391,833
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	4,711,644	243,314	628,788	1,240	566,272	1,439,614

Deferred inflows of resources			OPEB expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
—	—	349,089	349,089	—	(89,171)	(89,171)
112,703	207,510	68,161	388,374	5,683	(12,176)	(6,494)
676,130	1,244,893	337,917	2,258,940	34,096	(42,189)	(8,091)
1,521,300	2,801,023	301,824	4,624,147	76,717	1,440,216	1,516,933
169,040	311,237	541,638	1,021,915	8,524	(105,473)	(96,950)
873,339	1,607,993	466,151	2,947,483	44,041	(62,367)	(18,327)
1,521,300	2,801,023	1,867,167	6,189,490	76,717	(223,062)	(146,345)
1,211,419	2,230,467	1,477,765	4,919,651	61,090	(130,770)	(69,680)
535,288	985,575	446,842	1,967,705	26,994	(58,002)	(31,008)
450,753	829,929	209,652	1,490,334	22,731	8,936	31,666
169,040	311,237	122,290	602,567	8,524	41,621	50,143
—	—	3,820,850	3,820,850	—	(479,026)	(479,024)
788,834	1,452,402	464,183	2,705,419	39,780	(27,049)	12,731
450,753	829,929	273,240	1,553,922	22,731	(48,786)	(26,057)
704,299	1,296,756	292,377	2,293,432	35,517	71,399	106,914
—	—	1,334,091	1,334,091	—	(325,898)	(325,898)
112,703	207,510	451,481	771,694	5,683	(41,587)	(35,903)
6,085,232	11,204,145	2,983,307	20,272,684	306,870	(12,905)	293,965
112,703	207,510	68,161	388,374	5,683	(12,176)	(6,494)
—	—	484,850	484,850	—	(59,273)	(59,274)
1,634,004	3,008,532	1,319,432	5,961,968	82,401	(177,204)	(94,803)
—	—	253,446	253,446	—	(59,449)	(59,449)
56,337	103,727	427,912	587,976	2,841	(35,462)	(32,621)
563,457	1,037,438	576,436	2,177,331	28,414	(33,105)	(4,690)
1,662,172	3,060,396	1,186,368	5,908,936	83,821	(91,468)	(7,649)
1,408,627	2,593,568	566,970	4,569,165	71,035	202,199	273,235
140,872	259,373	175,976	576,041	7,104	(15,510)	(8,406)
760,665	1,400,539	185,323	2,346,527	38,359	95,645	134,002
619,794	1,141,166	840,964	2,601,924	31,255	(39,478)	(8,222)
338,080	622,474	211,454	1,172,008	17,049	21,803	38,853
112,703	207,510	239,809	560,022	5,683	(41,857)	(36,174)
929,675	1,711,721	345,560	2,986,956	46,882	45,581	92,463
507,090	933,656	490,269	1,931,015	25,572	(242)	25,329
338,080	622,474	562,656	1,523,210	17,049	50,785	67,835
1,098,715	2,022,958	397,183	3,518,856	55,407	(31,417)	23,990
1,549,469	2,852,886	585,632	4,987,987	78,138	(24,473)	53,666
338,080	622,474	118,889	1,079,443	17,049	81,278	98,327
563,457	1,037,438	271,917	1,872,812	28,414	58,394	86,807
10,620,995	19,555,405	7,412,796	37,589,196	535,603	(1,709,744)	(1,174,139)
281,713	518,692	575,834	1,376,239	14,206	(116,408)	(102,203)
535,288	985,575	565,676	2,086,539	26,994	(116,676)	(89,683)
507,090	933,656	1,597,763	3,038,509	25,572	(232,806)	(207,234)
647,962	1,193,029	673,258	2,514,249	32,676	(100,091)	(67,415)
28,168	51,864	1,256,897	1,336,929	1,420	(7,293)	(5,872)
1,352,260	2,489,786	1,361,527	5,203,573	68,193	(231,914)	(163,721)
2,591,847	4,772,117	898,243	8,262,207	130,704	(17,688)	113,017
845,170	1,556,130	1,229,363	3,630,663	42,621	(209,110)	(166,489)
4,197,683	7,728,785	2,035,868	13,962,336	211,684	51,527	263,212
—	—	4,635,143	4,635,143	—	(656,498)	(656,498)
—	—	123,349	123,349	—	7	7
169,040	311,237	1,880,036	2,160,313	8,524	(253,960)	(245,434)
1,380,459	2,541,704	662,137	4,584,300	69,615	54,213	123,828
225,377	414,964	138,147	778,488	11,365	37,005	48,371
112,703	207,510	68,161	388,374	5,683	(12,176)	(6,494)
—	—	3,762,163	3,762,163	—	(298,776)	(298,777)
56,337	103,727	1,231,731	1,391,795	2,841	(154,008)	(151,167)
112,703	207,510	68,161	388,374	5,683	(12,176)	(6,494)
1,662,172	3,060,396	566,106	5,288,674	83,821	26,056	109,878
5,972,558	10,996,691	6,498,655	23,467,904	301,188	(1,121,927)	(820,740)
873,339	1,607,993	2,485,239	4,966,571	44,041	(471,909)	(427,868)
56,337	103,727	512,734	672,798	2,841	(62,545)	(59,702)
9,944,865	18,310,512	4,251,924	32,507,301	501,507	(434,357)	67,148
11,466,165	21,111,534	10,893,448	43,471,147	578,224	(1,639,296)	(1,061,073)
7,071,274	13,019,649	7,621,587	27,712,510	356,595	(948,913)	(592,318)
20,960,276	38,592,118	9,773,606	69,326,000	1,056,999	(917,119)	139,880
18,875,519	34,753,657	16,286,182	69,915,358	951,868	(2,247,941)	(1,296,072)
3,211,641	5,913,282	2,043,131	11,168,054	161,959	(135,236)	26,721
6,705,025	12,345,311	4,293,784	23,344,120	338,126	(279,809)	58,317
28,168	51,864	133,545	213,577	1,420	(32,786)	(31,366)
1,126,884	2,074,821	1,095,983	4,297,688	56,827	(34,175)	22,651
1,070,547	1,971,094	2,411,350	5,452,991	53,986	119,512	173,497
1,014,210	1,867,367	120,704	3,002,281	51,145	155,669	206,814
1,014,210	1,867,367	584,245	3,465,822	51,145	(22,842)	28,304
11,663,374	21,474,635	3,079,700	36,217,709	588,169	734,695	1,322,865
28,168	51,864	145,180	225,212	1,420	(32,779)	(31,358)
4,845,645	8,921,814	3,502,236	17,269,695	244,360	(912,135)	(667,775)
1,183,250	2,178,604	652,865	4,014,719	59,670	(70,383)	(10,712)
1,295,924	2,386,058	724,695	4,406,677	65,352	67,462	132,813
225,377	414,964	201,454	841,795	11,365	(54,114)	(42,748)
563,457	1,037,438	2,896,758	4,497,653	28,414	(149,073)	(120,657)
309,882	570,555	446,825	1,327,262	15,627	(62,534)	(46,908)
2,084,757	3,838,461	1,677,918	7,601,136	105,132	(197,152)	(92,020)
169,040	311,237	419,031	899,308	8,524	(19,246)	(10,723)
873,339	1,607,993	916,485	3,397,817	44,041	(122,515)	(78,473)

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer/non-employer	Employer number	Net OPEB liability	Deferred outflows of resources				
			Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	\$ 4,711,644	243,314	628,788	1,240	704,406	1,577,748
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	—	—	—	—	—	—
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	2,583,774	133,429	344,815	680	2,247,820	2,726,744
CAMDEN COUNTY MUN UTIL AUTH	1631-00	22,646,416	1,169,485	3,022,258	5,962	2,215,891	6,413,596
LOGAN TWP MUNICIPAL UTIL AUTH	1632-00	1,823,935	94,190	243,412	480	1,721,358	2,059,440
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	4,103,774	211,923	547,666	1,080	639,226	1,399,895
WEST WINDSOR TOWNSHIP PARKING	1635-00	1,063,935	54,943	141,987	280	123,260	320,470
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	64,747,604	3,343,635	8,640,836	17,045	14,499,879	26,501,395
NEW JERSEY ECONOMIC DEVELOPEMEN	1644-00	57,452,024	2,966,884	7,667,211	15,125	23,868,407	34,517,627
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	4,407,709	227,619	588,227	1,160	371,322	1,188,328
CUMBERLAND COUNTY UTILITIES AU	1648-00	6,687,547	345,352	892,481	1,761	323,825	1,563,419
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	5,015,580	259,010	669,350	1,320	1,125,004	2,054,684
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	33,437,737	1,726,760	4,462,405	8,803	3,544,031	9,741,999
NEWTON TOWN HOUSING AUTH	1653-00	—	—	—	—	1,138	1,138
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	6,535,580	337,504	872,200	1,721	1,399,588	2,611,013
OCEAN COUNTY SOIL CONSERVATION	1658-00	3,191,806	164,828	425,960	840	617,594	1,209,222
CUMBERLAND-SALEM CONSERVATION	1659-00	—	—	—	—	133,593	133,593
FREEHOLD SOIL CONSERVATION DIS	1660-00	3,039,838	156,981	405,679	800	399,734	963,194
WARREN COUNTY SOIL CONSERVATIO	1661-00	151,968	7,848	20,281	40	76,419	104,588
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	1,519,838	78,486	202,829	400	359,190	640,905
BURLINGTON COUNTY SOIL CONS DI	1670-00	1,063,935	54,943	141,987	280	136,315	333,525
HUNTERDON COUNTY SOIL CONSERVA	1671-00	1,063,935	54,943	141,987	280	123,260	320,470
CHESTER BOROUGH/TWP JT FR PUB	1673-00	760,000	39,247	101,425	200	9,797	150,669
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	151,968	7,848	20,281	40	365,450	393,619
TOMS RIVER TWP FIRE COM DST 2	1675-00	455,903	23,543	60,842	120	540,297	624,802
WASHINGTON TWP BD OF FIRE COMM	1676-00	4,711,644	243,314	628,788	1,240	743,029	1,616,371
MERCER COUNTY SOIL CONSERVATIO	1680-00	303,935	15,696	40,561	80	20,262	76,599
GLOUCESTER TWP FIRE COMM DST 4	1682-00	1,519,838	78,486	202,829	400	390,046	671,761
GLOUCESTER COUNTY SOIL CONSERV	1686-00	455,903	23,543	60,842	120	198,155	282,660
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	11,855,257	612,218	1,582,133	3,121	3,116,720	5,314,192
READINGTON LEBANON SEWERAGE AU	1694-00	1,063,935	54,943	141,987	280	193,239	390,449
TOMS RIVER TWP FIRE DIST 1	1697-00	4,711,644	243,314	628,788	1,240	5,583,841	6,457,183
ABERDEEN TOWNSHIP FIRE DISTRICT	1701-00	608,032	31,399	81,144	160	40,435	153,138
CHERRY HILL TWP FIRE DIST 13	1702-00	24,622,319	1,271,523	3,285,951	6,482	14,240,254	18,804,210
BUENA BOROUGH HOUSING AUTHORIT	1709-00	303,935	15,696	40,561	80	20,262	76,599
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	1,519,838	78,486	202,829	400	301,166	582,881
CAMDEN CITY PARKING AUTH	1718-00	3,495,741	180,524	466,521	920	412,539	1,060,504
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	15,654,933	808,437	2,089,216	4,121	2,391,220	5,292,994
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	—	—	—	—	—	—
MADISON BORO HOUSING AUTHORITY	1727-00	1,063,935	54,943	141,987	280	230,223	427,433
PINELANDS COMMISSION	1728-00	9,271,321	478,781	1,237,296	2,441	912,570	2,631,088
WARREN CO MOSQ EXTERM COMM	1729-00	1,671,806	86,334	223,109	440	543,219	853,102
ATLANTIC CITY MUN UTIL AUTH	1730-00	16,870,836	871,228	2,251,483	4,441	2,187,736	5,314,888
NJ TRANSIT CORPORATION	1733-00	—	—	—	—	102,610	102,610
JACKSON TWP FIRE DISTRICT #4	1735-00	1,215,903	62,791	162,267	320	1,440,985	1,666,363
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	2,735,741	141,277	365,096	720	671,739	1,178,832
SOUTH ORANGE VILLAGE PARKING A	1739-00	911,968	47,095	121,706	240	202,862	371,903
VOORHEES FIRE DISTRICT	1740-00	151,968	7,848	20,281	40	382,913	411,082
VOORHEES FIRE DISTRICT PFRS	1740-01	1,063,935	54,943	141,987	280	81,045	278,255
CAMDEN COUNTY SOIL CON DIST	1741-00	455,903	23,543	60,842	120	30,366	114,871
WARREN CO (PEQUEST RIVER) MUN	1743-00	1,367,871	70,638	182,548	360	213,364	466,910
DEPTFORD TWP FIRE DISTRICT	1744-00	4,103,774	211,923	547,666	1,080	237,947	998,616
ABERDEEN TWP BD OF FIRE COMM 2	1752-00	—	—	—	—	264,770	264,770
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	27,662,158	1,428,503	3,691,630	7,282	2,488,820	7,616,235
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	1,215,903	62,791	162,267	320	388,030	613,408
CUMBERLAND COUNTY IMPROV AUTH	1770-00	—	—	—	—	—	—
OCEAN TOWNSHIP FIRE DIST #2	1775-00	1,519,838	78,486	202,829	400	245,900	527,615
CAMDEN CO IMPROVEMENT AUTHORITY	1778-00	5,623,612	290,409	750,494	1,480	1,766,601	2,808,984
SAYREVILLE HOUSING AUTHORITY	1781-00	303,935	15,696	40,561	80	20,262	76,599
BORDENTOWN SEWERAGE AUTHORITY	1787-00	3,647,709	188,372	486,802	960	393,097	1,069,231
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	1,215,903	62,791	162,267	320	91,064	316,442
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	1,367,871	70,638	182,548	360	9,713,080	9,966,626
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	1,063,935	54,943	141,987	280	209,846	407,056
MIDDLESEX COUNTY MUN JOINT INS	1801-00	455,903	23,543	60,842	120	36,148	120,653
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	6,079,515	313,953	811,337	1,600	4,827,112	5,954,002
WARREN CO POLLUTION CONTROL	1809-00	2,279,838	117,733	304,254	600	582,061	1,004,648
OCEAN TOWNSHIP FIRE DIST #1	1814-00	1,367,871	70,638	182,548	360	101,307	354,853
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	—	—	—	—	188,871	188,871
CAMDEN CO HEALTH SERVICES CTR	1817-00	32,221,834	1,663,970	4,300,137	8,483	510,501	6,483,091
HOWELL TOWNSHIP FIRE DIST #3	1818-00	608,032	31,399	81,144	160	257,792	370,495
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	1,063,935	54,943	141,987	280	848,940	1,046,150
CAMDEN CO POLLUTION CONTROL FI	1835-00	4,559,677	235,467	608,508	1,200	311,806	1,156,981
NORTH HUDSON SEWERAGE AUTHORITY	1842-00	2,431,806	125,581	324,535	640	993,142	1,443,898
EAST BRUNSWICK TWP FIRE DIST #2	1843-00	151,968	7,848	20,281	40	132,455	160,624
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	1,367,871	70,638	182,548	360	1,215,555	1,469,101
EAST BRUNSWICK TWP FIRE DIST #1	1851-00	151,968	7,848	20,281	40	180,099	208,268
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	911,968	47,095	121,706	240	303,102	472,143
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	1,671,806	86,334	223,109	440	503,716	813,599
HOPEWELL TWP FIRE DIST 1	1872-00	2,279,838	117,733	304,254	600	2,326,073	2,748,660
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	2,583,774	133,429	344,815	680	943,141	1,422,065
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	608,032	31,399	81,144	160	74,184	186,887
NORTH HUDSON REGIONAL FIRE & R	1906-00	75,234,828	3,885,207	10,400,400	19,806	9,999,590	23,945,003
BAYONNE CITY MUNICIPAL UTILITI	1919-00	1,063,935	54,943	141,987	280	63,330	260,540

Deferred inflows of resources				OPEB expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)	
873,339	1,607,993	717,923	3,199,255	44,041	(37,923)	6,118	
—	—	2,516,181	2,516,181	—	(564,158)	(564,158)	
478,922	881,792	69,099	1,429,813	24,151	363,896	388,046	
4,197,683	7,728,785	2,034,767	13,961,235	211,684	(189,206)	22,478	
338,080	622,474	198,216	1,158,770	17,049	320,069	337,118	
760,665	1,400,539	303,627	2,464,831	38,359	36,566	74,925	
197,208	363,101	56,684	616,993	9,945	8,378	18,324	
12,001,454	22,097,109	2,031,299	36,129,862	605,218	2,472,569	3,077,787	
10,649,163	19,607,268	3,476,683	33,733,114	537,023	2,698,615	3,235,636	
817,002	1,504,266	301,443	2,622,711	41,200	(30,029)	11,171	
1,239,587	2,282,331	1,596,492	5,118,410	62,511	(253,957)	(191,446)	
929,675	1,711,721	920,923	3,562,319	46,882	(11,820)	35,064	
6,197,935	11,411,655	3,372,811	20,982,401	312,554	(226,779)	85,775	
—	—	116,383	116,383	—	(29,715)	(29,715)	
1,211,419	2,230,467	481,662	3,923,548	61,090	161,925	223,015	
591,625	1,089,302	105,364	1,786,291	29,835	111,803	141,637	
—	—	299,931	299,931	—	(29,459)	(29,459)	
563,457	1,037,438	177,522	1,778,417	28,414	53,845	82,260	
28,168	51,864	586,610	666,642	1,420	(62,983)	(61,564)	
281,713	518,692	10,368	810,773	14,206	85,585	99,792	
197,208	363,101	116,842	677,151	9,945	7,923	17,869	
197,208	363,101	56,684	616,993	9,945	8,378	18,324	
140,872	259,373	672,020	1,072,265	7,104	(162,494)	(155,390)	
28,168	51,864	1,289,939	1,369,971	1,420	(120,326)	(118,905)	
84,505	155,591	—	240,096	4,261	79,223	83,484	
873,339	1,607,993	205,891	2,687,223	44,041	81,676	125,718	
56,337	103,727	34,195	194,259	2,841	(6,115)	(3,274)	
281,713	518,692	10,368	810,773	14,206	86,393	100,600	
84,505	155,591	272,600	512,696	4,261	(37,257)	(32,995)	
2,197,461	4,045,970	1,573,842	7,817,273	110,815	238,424	349,237	
197,208	363,101	163,944	724,253	9,945	(20,072)	(10,128)	
873,339	1,607,993	—	2,481,332	44,041	818,745	862,786	
112,703	207,510	68,161	388,374	5,683	(12,176)	(6,494)	
4,563,931	8,403,123	1,046,168	14,013,222	230,153	2,402,147	2,632,300	
56,337	103,727	34,195	194,259	2,841	(6,115)	(3,274)	
281,713	518,692	10,368	810,773	14,206	57,141	71,348	
647,962	1,193,029	2,500,157	4,341,148	32,676	(482,314)	(449,638)	
2,901,759	5,342,727	882,060	9,126,546	146,332	355,861	502,191	
—	—	1,509,080	1,509,080	—	(739,745)	(739,744)	
197,208	363,101	342,173	902,482	9,945	(50,789)	(40,846)	
1,718,509	3,164,123	320,268	5,202,900	86,662	45,895	132,557	
309,882	570,555	109,673	990,110	15,627	55,247	70,873	
3,127,136	5,757,691	3,116,443	12,001,270	157,697	(221,596)	(63,898)	
—	—	123,349	123,349	—	7	7	
225,377	414,964	—	640,341	11,365	211,288	222,653	
507,090	933,656	494,123	1,934,869	25,572	5,497	31,069	
169,040	311,237	600,972	1,081,249	8,524	(133,147)	(124,622)	
28,168	51,864	4,009,389	4,089,421	1,420	(870,683)	(869,263)	
197,208	363,101	316,788	877,097	9,945	(50,787)	(40,842)	
84,505	155,591	51,299	291,395	4,261	(9,159)	(4,899)	
253,545	466,828	139,945	860,318	12,786	2,284	15,068	
760,665	1,400,539	678,002	2,839,206	38,359	(57,338)	(18,979)	
—	—	315,796	315,796	—	107	108	
5,127,388	9,440,561	1,960,783	16,528,732	258,588	(58,863)	198,704	
225,377	414,964	275,972	916,313	11,365	6,652	18,018	
—	—	2,786,005	2,786,005	—	(1,365,688)	(1,365,688)	
281,713	518,692	95,887	896,292	14,206	27,629	41,836	
1,042,379	1,919,230	1,088,742	4,050,351	52,566	119,120	171,687	
56,337	103,727	34,195	194,259	2,841	(6,115)	(3,274)	
676,130	1,244,893	84,353	2,005,376	34,096	44,185	78,280	
225,377	414,964	308,221	948,562	11,365	(54,061)	(42,694)	
253,545	466,828	20,137,668	20,858,041	12,786	(1,850,946)	(1,838,160)	
197,208	363,101	117,746	678,055	9,945	8,325	18,271	
84,505	155,591	333,101	573,197	4,261	(67,890)	(63,630)	
1,126,884	2,074,821	—	3,201,705	56,827	1,055,176	1,112,003	
422,585	778,065	357,988	1,558,638	21,310	40,961	62,271	
253,545	466,828	325,415	1,045,788	12,786	(57,105)	(44,319)	
—	—	1,093,486	1,093,486	—	(121,865)	(121,864)	
5,972,558	10,996,691	9,104,916	26,074,165	301,188	(2,178,152)	(1,876,963)	
112,703	207,510	148,731	468,944	5,683	44,704	50,386	
197,208	363,101	21,014	581,323	9,945	156,763	166,709	
845,170	1,556,130	335,288	2,736,588	42,621	(4,768)	37,851	
450,753	829,929	104,036	1,384,718	22,731	155,667	178,399	
28,168	51,864	3,448	83,480	1,420	26,663	28,083	
253,545	466,828	950,678	1,671,051	12,786	2,171	14,957	
28,168	51,864	—	80,032	1,420	26,408	27,828	
169,040	311,237	68,774	549,051	8,524	40,439	48,962	
309,882	570,555	121,193	1,001,630	15,627	55,354	70,980	
422,585	778,065	33,111	1,233,761	21,310	399,253	420,563	
478,922	881,792	240,442	1,601,156	24,151	66,404	90,555	
112,703	207,510	122,651	442,864	5,683	(12,168)	(6,486)	
13,945,339	25,676,196	6,612,298	46,233,833	703,245	279,775	983,019	
197,208	363,101	374,979	935,288	9,945	(135,945)	(126,000)	

State of New Jersey
State Health Benefit Local Government Retired Employees Plan
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2022

Deferred outflows of resources							
Employer/non-employer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
COMPENSATION RATING & INSPEC.	8001-00	\$ 21,278,546	1,098,847	2,839,710	5,602	362,883	4,307,042
DELAWARE RIVER BASIN COMMISSIO	8006-00	9,727,386	502,333	1,298,160	2,561	1,107,291	2,910,345
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	24,470,352	1,263,675	3,265,670	6,442	127,171	4,662,958
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	1,215,903	62,791	162,267	320	402,276	627,654
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	1,975,903	102,038	263,692	520	487,950	854,200
WOODBRIIDGE TWP FIRE DIST (FORD	8023-00	3,343,774	172,676	446,240	880	1,445,742	2,065,538
OLD BRIDGE TWP FIRE DIST 4	8064-00	151,968	7,848	20,281	40	93,613	121,782
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	303,935	15,696	40,561	80	3,310,258	3,366,595
SOUTH JERSEY TRANS AUTHORITY	8073-00	67,787,281	3,500,608	9,046,494	17,845	6,846,841	19,411,788
SOUTH JERSEY TRANS AUTHORITY	8073-60	—	—	—	—	132,455	132,455
WALL TWONSHIP FIRE DIST 3	8078-00	—	—	—	—	760,212	760,212
WALL TWP FIRE DIST 2	8079-00	—	—	—	—	132,455	132,455
LINDENWOLD TWP FIRE DIST 1	8082-00	303,935	15,696	40,561	80	276,062	332,399
SECAUCUS HOUSING AUTHORITY	8099-00	1,823,935	94,190	243,412	480	439,495	777,577
PRINCETON	8140-00	33,893,641	1,750,304	4,523,247	8,923	12,109,589	18,392,063
PRINCETON RETIRED CH48	8140-01	11,399,192	588,666	1,521,269	3,001	2,746,673	4,859,609
Total Non Special Funding Situations		<u>12,775,785,891</u>	<u>659,755,236</u>	<u>1,704,981,584</u>	<u>3,363,291</u>	<u>4,717,195,764</u>	<u>7,085,295,875</u>
Total		<u>\$ 16,149,595,478</u>	<u>833,982,363</u>	<u>2,155,230,462</u>	<u>4,251,491</u>	<u>4,903,606,202</u>	<u>7,897,070,518</u>

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

Deferred inflows of resources				OPEB expense (benefit)		
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
3,944,138	7,261,957	2,528,495	13,734,590	198,898	(719,455)	(520,559)
1,803,044	3,319,769	1,139,828	6,262,641	90,925	(107,370)	(16,446)
4,535,763	8,351,259	14,610,629	27,497,651	228,733	(3,057,757)	(2,829,024)
225,377	414,964	151,082	791,423	11,365	35,132	46,497
366,248	674,338	566,056	1,606,642	18,469	(9,918)	8,551
619,794	1,141,166	742,082	2,503,042	31,255	275,068	306,325
28,168	51,864	11,711	91,743	1,420	26,208	27,627
56,337	103,727	7,023,924	7,183,988	2,841	(654,944)	(652,103)
12,564,880	23,134,492	5,129,205	40,828,577	633,631	(55,286)	578,345
—	—	157,981	157,981	—	54	54
—	—	997,393	997,393	—	(4,164)	(4,164)
—	—	157,981	157,981	—	54	54
56,337	103,727	552,504	712,568	2,841	(119,668)	(116,826)
338,080	622,474	148,684	1,109,238	17,049	22,348	39,398
6,282,440	11,567,246	3,501,470	21,351,156	316,815	837,823	1,154,638
2,112,926	3,890,324	65,905	6,069,155	106,552	507,694	614,247
<u>2,368,087,639</u>	<u>4,360,129,424</u>	<u>1,632,725,677</u>	<u>8,360,942,740</u>	<u>119,419,530</u>	<u>584,911,886</u>	<u>704,331,379</u>
<u>2,993,448,535</u>	<u>5,511,545,572</u>	<u>4,903,606,202</u>	<u>13,408,600,309</u>	<u>150,955,720</u>	<u>—</u>	<u>150,955,720</u>

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

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

June 30, 2022

(1) General Information about the OPEB Plan

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

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

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

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

(2) Basis of Presentation

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

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

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

June 30, 2022

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

(3) Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (benefit). The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (benefit) are based on separately calculated total OPEB liabilities. For the special funding situation and the nonspecial funding situation, the total OPEB liabilities for the year ended June 30, 2022 were \$3,361,552,823 and \$12,729,372,321, respectively. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (benefit) are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2021 through June 30, 2022. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

(4) Special Funding Situation

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

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

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

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

June 30, 2022

(5) Net OPEB Liability

(a) Components of Net OPEB Liability

The components of the collective net OPEB liability of the Plan as of June 30, 2022 is as follows:

Total OPEB liability	\$	16,090,925,144
Plan fiduciary net position (deficit)		<u>(58,670,334)</u>
Net OPEB liability	\$	<u>16,149,595,478</u>

The total OPEB liability as of June 30, 2022 was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. 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:

Salary increases*:

Public Employees' Retirement System (PERS)

Rate for all future years 2.75% to 6.55% based on years of service

Police and Firemen's Retirement System (PFRS)

Rate for all future years 3.25% to 16.25% based on years of service

Mortality:

PERS

Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2021

PFRS

Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2021

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

Actuarial assumptions used in the July 1, 2021 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2018 to June 30, 2021.

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

(b) Discount Rate

The discount rate for June 30, 2022 was 3.54%. 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
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN**

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

June 30, 2022

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

The following presents the collective net OPEB liability as of June 30, 2022, calculated using the discount rate as disclosed above as well as what the collective net OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

	<u>At 1% decrease (2.54%)</u>	<u>At discount rate (3.54%)</u>	<u>At 1% increase (4.54%)</u>
\$	18,720,632,230	16,149,595,478	14,080,955,857

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

The following presents the net OPEB liability as of June 30, 2022, calculated using the healthcare trend rate as disclosed above as well as what the net OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% decrease</u>	<u>Healthcare cost trend rate</u>	<u>1% increase</u>
\$	13,700,188,049	16,149,595,478	19,286,596,671

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

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

June 30, 2022

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2022.

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
Differences between expected and actual experience	2020	7.87 years	\$ 403,893,589	—	68,806,403	335,087,186
	2022	7.82 years	—	572,046,963	73,151,786	498,895,177
Subtotal			403,893,589	572,046,963	141,958,189	833,982,363
Change of assumptions	2020	7.87 years	2,293,528,205	—	390,720,308	1,902,807,897
	2021	7.82 years	295,794,140	—	43,371,575	252,422,565
Subtotal			2,589,322,345	—	434,091,883	2,155,230,462
Differences between projected and actual investment earnings on OPEB plan investments	2018	5 years	1,413,806	—	1,413,806	—
	2019	5 years	2,583,733	—	1,291,866	1,291,867
	2020	5 years	2,864,402	—	954,800	1,909,602
	2021	5 years	1,744,475	—	436,119	1,308,356
	2022	5 years	—	(322,917)	(64,583)	(258,334)
Subtotal			8,606,416	(322,917)	4,032,008	4,251,491
Total Deferred Outflows			\$ 3,001,822,350	571,724,046	580,082,080	2,993,464,316
Deferred Inflows of Resources:						
Differences between expected and actual experience	2018	8.14 years	\$ 1,844,377,143	—	445,501,726	1,398,875,417
	2019	8.05 years	878,211,895	—	173,903,345	704,308,550
	2021	7.82 years	1,043,230,989	—	152,966,421	890,264,568
Subtotal			3,765,820,027	—	772,371,492	2,993,448,535
Change of assumptions	2017	8.04 years	978,490,914	—	321,872,012	656,618,902
	2018	8.14 years	1,177,021,671	—	284,304,751	892,716,920
	2019	8.05 years	1,026,160,136	—	203,200,027	822,960,109
	2022	7.82 years	—	3,599,550,175	460,300,534	3,139,249,641
Subtotal			3,181,672,721	3,599,550,175	1,269,677,324	5,511,545,572
Total Deferred Inflows			\$ 6,947,492,748	3,599,550,175	2,042,048,816	8,504,994,107

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

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

June 30, 2022

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:	
2023	\$ (1,463,380,541)
2024	(1,464,672,406)
2025	(1,156,630,075)
2026	(516,557,746)
2027	(115,810,526)
2028 - 2029	<u>(794,478,497)</u>
Total	<u>\$ (5,511,529,791)</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 7.82, 7.82, 7.87, 8.05, 8.14 and 8.04 years for the 2022, 2021, 2020, 2019, 2018 and 2017 amounts, respectively.

(7) OPEB (Benefit) Expense

The components of allocable OPEB (benefit) expense, which exclude OPEB expense related to specific liabilities of individual employers, for the year ending June 30, 2022 are as follows:

Service cost	\$ 796,654,029
Interest on total OPEB liability	401,372,615
Expected investment return	86,955
Administrative expense	12,334,441
Changes of benefit terms	402,474,416
Current period recognition (amortization) of deferred inflows/outflows of resources:	
Differences between expected and actual experience	(630,413,303)
Changes of assumptions	(835,585,441)
Differences between projected and actual investment earnings on OPEB plan investments	<u>4,032,008</u>
Total OPEB (benefit) expense	<u>\$ 150,955,720</u>

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, 2022

Employer	Employer number	Plan members	Employer proportionate share
CHESTERFIELD TOWNSHIP	0009-00	13	0.079075%
HAMILTON TOWNSHIP	0013-00	81	0.492701%
HANOVER TOWNSHIP	0015-00	34	0.206813%
HILLSBOROUGH TOWNSHIP	0016-00	93	0.565693%
HOLLAND TOWNSHIP	0017-00	5	0.030414%
HOPEWELL TOWNSHIP	0018-00	33	0.200730%
JEFFERSON TOWNSHIP	0019-00	35	0.212895%
MANCHESTER TOWNSHIP	0020-00	17	0.103406%
MOORESTOWN TOWNSHIP	0025-00	45	0.273723%
PEMBERTON TOWNSHIP	0028-00	49	0.298054%
RIVERSIDE TOWNSHIP	0033-00	6	0.036496%
COLTS NECK TOWNSHIP	0037-00	32	0.194647%
CAPE MAY CITY	0040-00	2	0.012165%
FLORENCE TOWNSHIP	0042-00	38	0.231144%
HIGH BRIDGE BOROUGH	0046-00	2	0.012165%
MONTGOMERY TOWNSHIP	0049-00	41	0.249392%
MOUNT EPHRAIM BOROUGH	0050-00	13	0.079075%
WEST AMWELL TOWNSHIP	0054-00	3	0.018248%
WESTVILLE BOROUGH	0055-00	14	0.085158%
LYNDHURST TOWNSHIP	0059-00	62	0.377129%
BEDMINSTER TOWNSHIP	0063-00	22	0.133820%
FLEMINGTON BOROUGH	0068-00	23	0.139903%
HAWTHORNE BOROUGH	0071-00	52	0.316302%
NATIONAL PARK BOROUGH	0073-00	1	0.006083%
PENNSAUKEN TOWNSHIP	0075-00	102	0.620438%
SPARTA TOWNSHIP	0078-00	36	0.218978%
TEWKSBURY TOWNSHIP	0079-00	18	0.109489%
WOODSTOWN BOROUGH	0080-00	15	0.091241%
LONGPORT BOROUGH	0082-00	20	0.121655%
PATERSON CITY	0083-00	7	0.042579%
STONE HARBOR BOROUGH	0085-00	17	0.103406%
LITTLE FERRY BOROUGH	0087-00	1	0.006083%
MIDLAND PARK BOROUGH	0088-00	1	0.006083%
NETCONG BOROUGH	0090-00	16	0.097324%
WEST DEPTFORD TOWNSHIP	0092-00	1	0.006083%
ISLAND HEIGHTS BOROUGH	0093-00	1	0.006083%
LINWOOD CITY	0094-00	5	0.030414%
LUMBERTON TOWNSHIP	0095-00	34	0.206813%
HALEDON BOROUGH	0096-00	28	0.170316%
MAPLE SHADE TOWNSHIP	0099-00	41	0.249392%
WOODBIDGE TOWNSHIP	0103-00	1	0.006083%
MARLBORO TOWNSHIP	0104-00	110	0.669100%
HOLMDEL TOWNSHIP	0105-00	64	0.389294%
BAY HEAD BOROUGH	0107-00	16	0.097324%
NORTH HALEDON BOROUGH	0108-00	27	0.164234%
ALLENTOWN BOROUGH	0118-00	4	0.024331%
MENDHAM TOWNSHIP	0121-00	26	0.158151%
CLINTON TOWNSHIP	0131-00	34	0.206813%

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, 2022

Employer	Employer number	Plan members	Employer proportionate share
EGG HARBOR TOWNSHIP	0132-00	127	0.772506%
HOWELL TOWNSHIP	0133-00	152	0.924574%
FRANKLIN BOROUGH	0134-00	24	0.145985%
HADDON HEIGHTS BOROUGH	0143-00	1	0.006083%
STAFFORD TOWNSHIP	0167-00	1	0.006083%
	0171-02	31	0.188564%
FAR HILLS BOROUGH	0174-00	12	0.072993%
WAYNE TOWNSHIP	0176-00	118	0.717762%
EAST RUTHERFORD BOROUGH	0177-00	11	0.066910%
POHATCONG TOWNSHIP	0178-00	20	0.121655%
WINFIELD TOWNSHIP	0182-00	10	0.060827%
PINE BEACH BOROUGH	0183-00	10	0.060827%
PEQUANNOCK TOWNSHIP	0184-00	39	0.237226%
BELVIDERE TOWN	0187-00	10	0.060827%
PROSPECT PARK BOROUGH	0194-00	21	0.127737%
ATLANTIC HIGHLANDS BOROUGH	0200-00	22	0.133820%
SWEDESBORO BOROUGH	0205-00	2	0.012165%
EAST BRUNSWICK TOWNSHIP	0206-00	86	0.523114%
CAMDEN COUNTY	0207-00	22	0.133820%
OCEAN CITY	0208-00	4	0.024331%
HIGHLAND PARK BOROUGH	0210-00	40	0.243309%
ALPINE BOROUGH	0211-00	20	0.121655%
OAKLYN BOROUGH	0212-00	1	0.006083%
RUTHERFORD BOROUGH	0213-00	45	0.273723%
BERNARDSVILLE BOROUGH	0215-00	32	0.194647%
SADDLE RIVER BOROUGH	0219-00	18	0.109489%
LAUREL SPRINGS BOROUGH	0221-00	10	0.060827%
SCOTCH PLAINS TOWNSHIP	0245-00	21	0.127737%
LOWER TOWNSHIP	0247-00	5	0.030414%
NORTH BRUNSWICK TOWNSHIP	0248-00	27	0.164234%
SOMERS POINT CITY	0251-00	9	0.054745%
PLEASANTVILLE CITY	0254-00	2	0.012165%
MENDHAM BOROUGH	0255-00	2	0.012165%
CRESSKILL BOROUGH	0256-00	35	0.212895%
KEYPORT BOROUGH	0258-00	41	0.249392%
MOUNT ARLINGTON BOROUGH	0259-00	1	0.006083%
WANAQUE BOROUGH	0260-00	7	0.042579%
TUCKERTON BOROUGH	0262-00	2	0.012165%
DELTRAN TOWNSHIP	0276-00	35	0.212895%
BRANCBURG TOWNSHIP	0279-00	1	0.006083%
HARDYSTON TOWNSHIP	0280-00	26	0.158151%
EAST WINDSOR TOWNSHIP	0282-00	1	0.006083%
LITTLE FALLS TOWNSHIP	0283-00	44	0.267640%
METUCHEN BOROUGH	0287-00	29	0.176399%
CLIFTON CITY	0302-00	318	1.934306%
UNION BEACH BOROUGH	0314-00	27	0.164234%
MOUNT HOLLY TOWNSHIP	0320-00	26	0.158151%
TOTOWA BOROUGH	0323-00	47	0.285888%

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, 2022

Employer	Employer number	Plan members	Employer proportionate share
BLOOMINGDALE BOROUGH	0328-00	1	0.006083%
WALL TOWNSHIP	0329-00	73	0.444039%
SOUTH RIVER BOROUGH	0331-00	29	0.176399%
CAMDEN CITY	0336-00	8	0.048662%
LAKE COMO BOROUGH	0337-00	6	0.036496%
OCEAN TOWNSHIP	0339-00	101	0.614355%
BORDENTOWN TWP	0342-00	42	0.255474%
WEST LONG BRANCH BOROUGH	0343-00	22	0.133820%
ESSEX COUNTY	0349-00	263	1.599757%
HUDSON COUNTY	0352-00	1	0.006083%
BORDENTOWN CITY	0353-00	20	0.121655%
NEWARK CITY	0356-00	11	0.066910%
NEWARK CITY	0356-01	3	0.018248%
TRENTON CITY	0359-00	3	0.018248%
JERSEY CITY (POLICE)	0360-01	2	0.012165%
JERSEY CITY (FIRE)	0360-02	2	0.012165%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	3	0.018248%
MARGATE CITY	0361-00	102	0.620438%
AUDUBON PARK BOROUGH	0365-00	1	0.006083%
BEACHWOOD BOROUGH	0366-00	8	0.048662%
BROOKLAWN BOROUGH	0370-00	10	0.060827%
CHESILHURST BOROUGH	0372-00	9	0.054745%
EAST NEWARK BOROUGH	0376-00	10	0.060827%
ELMER BOROUGH	0377-00	1	0.006083%
EMERSON BOROUGH	0378-00	36	0.218978%
FRANKLIN LAKES BOROUGH	0384-00	25	0.152068%
FRENCHTOWN BOROUGH	0385-00	4	0.024331%
HAMBURG BOROUGH	0388-00	15	0.091241%
HARRINGTON PARK BOROUGH	0390-00	20	0.121655%
HAWORTH BOROUGH	0391-00	21	0.127737%
HIGHTSTOWN BOROUGH	0393-00	23	0.139903%
HOPATCONG BOROUGH	0395-00	53	0.322384%
INTERLAKEN BOROUGH	0396-00	3	0.018248%
KINNELON BOROUGH	0399-00	31	0.188564%
LAKEHURST BOROUGH	0400-00	1	0.006083%
LINDENWOLD BOROUGH	0403-00	16	0.097324%
MAGNOLIA BOROUGH	0405-00	16	0.097324%
MEDFORD LAKES BOROUGH	0406-00	13	0.079075%
MILLTOWN BOROUGH	0408-00	21	0.127737%
MONTVALE BOROUGH	0409-00	38	0.231144%
NEPTUNE CITY BOROUGH	0411-00	2	0.012165%
NEWFIELD BOROUGH	0412-00	1	0.006083%
NORTH CALDWELL TOWNSHIP	0414-00	28	0.170316%
NORTHVALE BOROUGH	0415-00	29	0.176399%
NORWOOD BOROUGH	0416-00	28	0.170316%
PARAMUS BOROUGH	0418-00	3	0.018248%
PENNS GROVE BOROUGH	0420-00	12	0.072993%
PINE VALLEY BOROUGH	0421-00	3	0.018248%

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, 2022

Employer	Employer number	Plan members	Employer proportionate share
RINGWOOD BOROUGH	0422-00	29	0.176399%
RIVERDALE BOROUGH	0423-00	24	0.145985%
ROSELAND BOROUGH	0428-00	1	0.006083%
SHIP BOTTOM BOROUGH	0430-00	4	0.024331%
SOMERDALE BOROUGH	0432-00	20	0.121655%
SOUTH PLAINFIELD BOROUGH	0433-00	57	0.346715%
STANHOPE BOROUGH	0435-00	13	0.079075%
WALDWICK BOROUGH	0441-00	38	0.231144%
WATCHUNG BOROUGH	0443-00	1	0.006083%
WEST PATERSON BOROUGH	0445-00	33	0.200730%
WEST WILDWOOD BOROUGH	0446-00	1	0.006083%
DEMAREST BOROUGH	0449-00	23	0.139903%
ENGLISHTOWN BOROUGH	0450-00	10	0.060827%
HARVEY CEDARS BOROUGH	0451-00	15	0.091241%
UPPER SADDLE RIVER BOROUGH	0452-00	35	0.212895%
BERNARDS TOWNSHIP	0457-00	50	0.304136%
BOONTON TOWNSHIP	0459-00	5	0.030414%
BRICK TOWNSHIP	0460-00	141	0.857664%
BURLINGTON TOWNSHIP	0462-00	50	0.304136%
CINNAMINSON TOWNSHIP	0464-00	11	0.066910%
CRANBURY TOWNSHIP	0466-00	1	0.006083%
DELANCO TOWNSHIP	0468-00	20	0.121655%
DEPTFORD TOWNSHIP	0470-00	1	0.006083%
TOMS RIVER TOWNSHIP	0471-00	158	0.961071%
EASTAMPTON TOWNSHIP	0474-00	24	0.145985%
EAST GREENWICH TOWNSHIP	0475-00	1	0.006083%
EAST HANOVER TOWNSHIP	0476-00	1	0.006083%
EDGEWATER PARK TOWNSHIP	0477-00	4	0.024331%
EVESHAM TOWNSHIP	0480-00	133	0.809002%
FRANKLIN TOWNSHIP	0482-00	37	0.225061%
FRANKLIN TOWNSHIP	0483-00	8	0.048662%
GALLOWAY TOWNSHIP	0486-00	88	0.535280%
GREENWICH TOWNSHIP	0491-00	15	0.091241%
HARRISON TOWNSHIP	0494-00	1	0.006083%
HOPEWELL TOWNSHIP	0496-00	1	0.006083%
JACKSON TOWNSHIP	0497-00	157	0.954988%
LEBANON TOWNSHIP	0501-00	11	0.066910%
LITTLE EGG HARBOR TOWNSHIP	0503-00	45	0.273723%
LOPATCONG TOWNSHIP	0505-00	18	0.109489%
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	10	0.060827%
OLD BRIDGE TOWNSHIP	0508-00	99	0.602190%
MANSFIELD TOWNSHIP	0512-00	2	0.012165%
MANSFIELD TOWNSHIP	0513-00	2	0.012165%
MONTVILLE TOWNSHIP	0521-00	16	0.097324%
MOUNT LAUREL TOWNSHIP	0522-00	109	0.663017%
NORTH HANOVER TOWNSHIP	0525-00	16	0.097324%
OCEAN TOWNSHIP	0526-00	20	0.121655%
PLAINSBORO TOWNSHIP	0532-00	2	0.012165%

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, 2022

Employer	Employer number	Plan members	Employer proportionate share
PLUMSTED TOWNSHIP	0533-00	9	0.054745%
HAZLET TOWNSHIP	0537-00	9	0.054745%
SOUTH BRUNSWICK TOWNSHIP	0544-00	86	0.523114%
SOUTH HARRISON TOWNSHIP	0545-00	1	0.006083%
BARNEGAT TOWNSHIP	0549-00	18	0.109489%
WARREN TOWNSHIP	0555-00	50	0.304136%
WASHINGTON TOWNSHIP	0557-00	1	0.006083%
WASHINGTON TOWNSHIP	0558-00	37	0.225061%
WATERFORD TOWNSHIP	0559-00	2	0.012165%
WESTAMPTON TOWNSHIP	0560-00	53	0.322384%
WILLINGBORO TOWNSHIP	0563-00	51	0.310219%
WOOLWICH TOWNSHIP	0566-00	30	0.182482%
WASHINGTON TOWNSHIP	0567-00	34	0.206813%
ATLANTIC COUNTY	0835-00	124	0.754258%
BERGEN COUNTY	0836-00	1	0.006083%
BURLINGTON COUNTY	0837-00	266	1.618005%
CAPE MAY COUNTY	0838-00	149	0.906326%
CUMBERLAND COUNTY	0839-00	176	1.070560%
GLOUCESTER COUNTY	0840-00	2	0.012165%
MIDDLESEX COUNTY	0841-00	400	2.433089%
MONMOUTH COUNTY	0842-00	489	2.974452%
MORRIS COUNTY	0843-00	290	1.763989%
OCEAN COUNTY	0844-00	3	0.018248%
SOMERSET COUNTY	0846-00	209	1.271290%
UNION COUNTY	0848-00	391	2.378344%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	87	0.529197%
ABSECON CITY	0850-00	46	0.279805%
ASBURY PARK CITY	0851-00	4	0.024331%
ATLANTIC CITY	0852-00	161	0.979319%
BAYONNE CITY	0853-00	359	2.183697%
BEVERLY CITY	0854-00	1	0.006083%
BRIDGETON CITY	0855-00	142	0.863747%
BRIGANTINE CITY	0856-00	117	0.711679%
EAST ORANGE CITY	0858-00	443	2.694646%
EGG HARBOR CITY	0859-00	2	0.012165%
ELIZABETH CITY	0860-00	1	0.006083%
ENGLEWOOD CITY	0861-00	44	0.267640%
GARFIELD CITY	0862-00	60	0.364964%
GLOUCESTER CITY	0863-00	54	0.328467%
HACKENSACK CITY	0864-00	201	1.222628%
LONG BRANCH CITY	0867-00	186	1.131387%
MILLVILLE CITY	0868-00	21	0.127737%
NEW BRUNSWICK CITY	0869-00	219	1.332117%
NORTH WILDWOOD CITY	0871-00	18	0.109489%
ORANGE CITY	0872-00	201	1.222628%
PASSAIC CITY	0873-00	3	0.018248%
PERTH AMBOY CITY	0874-00	1	0.006083%
PLAINFIELD CITY	0875-00	8	0.048662%

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, 2022

Employer	Employer number	Plan members	Employer proportionate share
RAHWAY CITY	0876-00	1	0.006083%
SUMMIT CITY	0878-00	143	0.869830%
UNION CITY	0879-00	164	0.997567%
VENTNOR CITY	0880-00	136	0.827251%
VINELAND CITY	0881-00	277	1.684915%
WILDWOOD CITY	0882-00	26	0.158151%
RIDGEFIELD PARK VILLAGE	0884-00	33	0.200730%
SOUTH ORANGE VILLAGE	0886-00	130	0.790754%
BLOOMFIELD TOWNSHIP	0887-00	182	1.107056%
DOVER TOWN	0889-00	54	0.328467%
HACKETTSTOWN TOWN	0890-00	31	0.188564%
IRVINGTON TOWN	0892-00	266	1.618005%
MONTCLAIR TOWNSHIP	0894-00	32	0.194647%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	238	1.447689%
MORRISTOWN TOWN	0895-00	82	0.498783%
PHILLIPSBURG TOWN	0897-00	53	0.322384%
SECAUCUS TOWN	0898-00	1	0.006083%
WESTFIELD TOWN	0899-00	125	0.760341%
WEST ORANGE TOWNSHIP	0901-00	178	1.082725%
BELLEVILLE TOWNSHIP	0902-00	163	0.991484%
BOGOTA BOROUGH	0907-00	33	0.200730%
BRIELLE BOROUGH	0909-00	25	0.152068%
CHATHAM BOROUGH	0913-00	34	0.206813%
CLIFFSIDE PARK BOROUGH	0914-00	1	0.006083%
COLLINGSWOOD BOROUGH	0915-00	1	0.006083%
DUMONT BOROUGH	0917-00	14	0.085158%
EDGEWATER BOROUGH	0920-00	33	0.200730%
FAIR LAWN BOROUGH	0922-00	9	0.054745%
FORT LEE BOROUGH	0925-00	98	0.596107%
GARWOOD BOROUGH	0927-00	16	0.097324%
GLEN RIDGE BOROUGH	0929-00	43	0.261557%
HASBROUCK HEIGHTS BOROUGH	0931-00	1	0.006083%
HO HO KUS BOROUGH	0932-00	28	0.170316%
LODI BOROUGH	0937-00	9	0.054745%
MADISON BOROUGH	0938-00	58	0.352798%
MANASQUAN BOROUGH	0939-00	31	0.188564%
MANTOLOKING BOROUGH	0940-00	18	0.109489%
MANVILLE BOROUGH	0941-00	15	0.091241%
MERCHANTVILLE BOROUGH	0942-00	15	0.091241%
MOUNTAIN LAKES BOROUGH	0946-00	28	0.170316%
MOUNTAINSIDE BOROUGH	0947-00	40	0.243309%
NEW MILFORD BOROUGH	0948-00	45	0.273723%
NEW PROVIDENCE BOROUGH	0949-00	18	0.109489%
NORTH PLAINFIELD BOROUGH	0951-00	118	0.717762%
OCEAN GATE BOROUGH	0952-00	2	0.012165%
PARK RIDGE BOROUGH	0955-00	21	0.127737%
POINT PLEASANT BOROUGH	0956-00	7	0.042579%
POINT PLEASANT BEACH BOROUGH	0957-00	6	0.036496%

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, 2022

Employer	Employer number	Plan members	Employer proportionate share
RAMSEY BOROUGH	0960-00	9	0.054745%
RIVER EDGE BOROUGH	0963-00	41	0.249392%
ROCKAWAY BOROUGH	0964-00	24	0.145985%
ROSELLE PARK BOROUGH	0966-00	7	0.042579%
SAYREVILLE BOROUGH	0968-00	91	0.553528%
SEA GIRT BOROUGH	0969-00	18	0.109489%
SEASIDE HEIGHTS BOROUGH	0970-00	1	0.006083%
SEASIDE PARK BOROUGH	0971-00	11	0.066910%
SOMERVILLE BOROUGH	0972-00	59	0.358881%
SPRING LAKE BOROUGH	0973-00	22	0.133820%
SPRING LAKE HEIGHTS BOROUGH	0974-00	10	0.060827%
TENAFLY BOROUGH	0975-00	3	0.018248%
WASHINGTON BOROUGH	0976-00	3	0.018248%
WEST CALDWELL BOROUGH	0977-00	27	0.164234%
WESTWOOD BOROUGH	0978-00	42	0.255474%
WHARTON BOROUGH	0979-00	36	0.218978%
WILDWOOD CREST BOROUGH	0980-00	1	0.006083%
DENVILLE TOWNSHIP	0989-00	64	0.389294%
HADDON TOWNSHIP	0991-00	28	0.170316%
HARDING TOWNSHIP	0993-00	15	0.091241%
INDEPENDENCE TOWNSHIP	0995-00	6	0.036496%
LAKEWOOD TOWNSHIP	0996-00	153	0.930657%
LAWRENCE TOWNSHIP	0997-00	21	0.127737%
LIVINGSTON TOWNSHIP	0998-00	113	0.687348%
MAPLEWOOD TOWNSHIP	1000-00	182	1.107056%
MORRIS TOWNSHIP	1002-00	115	0.699513%
NORTH BERGEN TWP	1004-00	117	0.711679%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	91	0.553528%
LONG HILL TOWNSHIP	1006-00	37	0.225061%
EDISON TOWNSHIP	1008-00	316	1.922140%
SOUTH HACKENSACK TOWNSHIP	1011-00	23	0.139903%
SPRINGFIELD TOWNSHIP	1012-00	3	0.018248%
TEANECK TOWNSHIP	1013-00	160	0.973236%
UNION TOWNSHIP	1014-00	1	0.006083%
WASHINGTON TOWNSHIP	1015-00	10	0.060827%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	1	0.006083%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	2	0.012165%
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	1	0.006083%
CHERRY HILL TWP FIRE DIST 13	1702-00	12	0.072993%
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	7	0.042579%
NJ TRANSIT CORPORATION	1733-00	335	2.037712%
HANOVER TWP FIRE DIST 2	1734-00	6	0.036496%
JACKSON TWP BD OF FIRE DIST 2	1756-00	8	0.048662%
HANOVER TWP FIRE COMM #3	1757-00	7	0.042579%
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	64	0.389294%
CINNAMINSON TWP FIRE DIST #1	1779-00	19	0.115572%
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	14	0.085158%
MONROE TWP FIRE DISTRICT 2	1804-00	25	0.152068%

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, 2022

<u>Employer</u>	<u>Employer number</u>	<u>Plan members</u>	<u>Employer proportionate share</u>
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	26	0.158151%
MONROE TWP FIRE DISTRICT #3	1838-00	32	0.194647%
PRINCETON	8140-00	6	0.036496%
PENSIONERS GROUP	9975-00	3	0.018248%
Total		<u>16,440</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, 2022

<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
CHESTERFIELD TOWNSHIP	0009-00	\$ 2,667,832	\$ (437,586)
HAMILTON TOWNSHIP	0013-00	16,622,794	(2,726,487)
HANOVER TOWNSHIP	0015-00	6,977,477	(1,144,453)
HILLSBOROUGH TOWNSHIP	0016-00	19,085,405	(3,130,407)
HOLLAND TOWNSHIP	0017-00	1,026,110	(168,304)
HOPEWELL TOWNSHIP	0018-00	6,772,248	(1,110,791)
JEFFERSON TOWNSHIP	0019-00	7,182,672	(1,178,109)
MANCHESTER TOWNSHIP	0020-00	3,488,722	(572,224)
MOORESTOWN TOWNSHIP	0025-00	9,234,893	(1,514,716)
PEMBERTON TOWNSHIP	0028-00	10,055,774	(1,649,358)
RIVERSIDE TOWNSHIP	0033-00	1,231,306	(201,960)
COLTS NECK TOWNSHIP	0037-00	6,567,019	(1,077,129)
CAPE MAY CITY	0040-00	410,424	(67,318)
FLORENCE TOWNSHIP	0042-00	7,798,358	(1,279,095)
HIGH BRIDGE BOROUGH	0046-00	410,424	(67,318)
MONTGOMERY TOWNSHIP	0049-00	8,414,011	(1,380,075)
MOUNT EPHRAIM BOROUGH	0050-00	2,667,840	(437,582)
WEST AMWELL TOWNSHIP	0054-00	615,653	(100,980)
WESTVILLE BOROUGH	0055-00	2,873,069	(471,244)
LYNDHURST TOWNSHIP	0059-00	12,723,614	(2,086,940)
BEDMINSTER TOWNSHIP	0063-00	4,514,832	(740,527)
FLEMINGTON BOROUGH	0068-00	4,720,061	(774,189)
HAWTHORNE BOROUGH	0071-00	10,671,427	(1,750,338)
NATIONAL PARK BOROUGH	0073-00	205,229	(33,662)
PENNSAUKEN TOWNSHIP	0075-00	20,932,397	(3,433,353)
SPARTA TOWNSHIP	0078-00	7,387,901	(1,211,771)
TEWKSBURY TOWNSHIP	0079-00	3,693,950	(605,885)
WOODSTOWN BOROUGH	0080-00	3,078,298	(504,905)
LONGPORT BOROUGH	0082-00	4,104,408	(673,209)
PATERSON CITY	0083-00	1,436,534	(235,622)
STONE HARBOR BOROUGH	0085-00	3,488,722	(572,224)
LITTLE FERRY BOROUGH	0087-00	205,229	(33,662)
MIDLAND PARK BOROUGH	0088-00	205,229	(33,662)
NETCONG BOROUGH	0090-00	3,283,526	(538,567)
WEST DEPTFORD TOWNSHIP	0092-00	205,229	(33,662)
ISLAND HEIGHTS BOROUGH	0093-00	205,229	(33,662)
LINWOOD CITY	0094-00	1,026,110	(168,304)

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, 2022

<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>
LUMBERTON TOWNSHIP	0095-00	\$ 6,977,477	\$ (1,144,453)
HALEDON BOROUGH	0096-00	5,746,138	(942,487)
MAPLE SHADE TOWNSHIP	0099-00	8,414,011	(1,380,075)
WOODBRIIDGE TOWNSHIP	0103-00	205,229	(33,662)
MARLBORO TOWNSHIP	0104-00	22,574,160	(3,702,637)
HOLMDEL TOWNSHIP	0105-00	13,134,038	(2,154,258)
BAY HEAD BOROUGH	0107-00	3,283,526	(538,567)
NORTH HALEDON BOROUGH	0108-00	5,540,942	(908,831)
ALLENTOWN BOROUGH	0118-00	820,882	(134,642)
MENDHAM TOWNSHIP	0121-00	5,335,714	(875,169)
CLINTON TOWNSHIP	0131-00	6,977,477	(1,144,453)
EGG HARBOR TOWNSHIP	0132-00	26,062,881	(4,274,860)
HOWELL TOWNSHIP	0133-00	31,193,366	(5,116,367)
FRANKLIN BOROUGH	0134-00	4,925,256	(807,845)
HADDON HEIGHTS BOROUGH	0143-00	205,229	(33,662)
STAFFORD TOWNSHIP	0167-00	205,229	(33,662)
	0171-02	6,361,790	(1,043,467)
FAR HILLS BOROUGH	0174-00	2,462,645	(403,925)
WAYNE TOWNSHIP	0176-00	24,215,923	(3,971,920)
EAST RUTHERFORD BOROUGH	0177-00	2,257,416	(370,264)
POHATCONG TOWNSHIP	0178-00	4,104,408	(673,209)
WINFIELD TOWNSHIP	0182-00	2,052,187	(336,602)
PINE BEACH BOROUGH	0183-00	2,052,187	(336,602)
PEQUANNOCK TOWNSHIP	0184-00	8,003,554	(1,312,751)
BELVIDERE TOWN	0187-00	2,052,187	(336,602)
PROSPECT PARK BOROUGH	0194-00	4,309,603	(706,865)
ATLANTIC HIGHLANDS BOROUGH	0200-00	4,514,832	(740,527)
SWEDESBORO BOROUGH	0205-00	410,424	(67,318)
EAST BRUNSWICK TOWNSHIP	0206-00	17,648,870	(2,894,786)
CAMDEN COUNTY	0207-00	4,514,832	(740,527)
OCEAN CITY	0208-00	820,882	(134,642)
HIGHLAND PARK BOROUGH	0210-00	8,208,782	(1,346,413)
ALPINE BOROUGH	0211-00	4,104,408	(673,209)
OAKLYN BOROUGH	0212-00	205,229	(33,662)
RUTHERFORD BOROUGH	0213-00	9,234,893	(1,514,716)
BERNARDSVILLE BOROUGH	0215-00	6,567,019	(1,077,129)
SADDLE RIVER BOROUGH	0219-00	3,693,950	(605,885)

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, 2022

<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>
LAUREL SPRINGS BOROUGH	0221-00	\$ 2,052,187	\$ (336,602)
SCOTCH PLAINS TOWNSHIP	0245-00	4,309,603	(706,865)
LOWER TOWNSHIP	0247-00	1,026,110	(168,304)
NORTH BRUNSWICK TOWNSHIP	0248-00	5,540,942	(908,831)
SOMERS POINT CITY	0251-00	1,846,992	(302,946)
PLEASANTVILLE CITY	0254-00	410,424	(67,318)
MENDHAM BOROUGH	0255-00	410,424	(67,318)
CRESSKILL BOROUGH	0256-00	7,182,672	(1,178,109)
KEYPORT BOROUGH	0258-00	8,414,011	(1,380,075)
MOUNT ARLINGTON BOROUGH	0259-00	205,229	(33,662)
WANAQUE BOROUGH	0260-00	1,436,534	(235,622)
TUCKERTON BOROUGH	0262-00	410,424	(67,318)
DELRAN TOWNSHIP	0276-00	7,182,672	(1,178,109)
BRANCBURG TOWNSHIP	0279-00	205,229	(33,662)
HARDYSTON TOWNSHIP	0280-00	5,335,714	(875,169)
EAST WINDSOR TOWNSHIP	0282-00	205,229	(33,662)
LITTLE FALLS TOWNSHIP	0283-00	9,029,664	(1,481,055)
METUCHEN BOROUGH	0287-00	5,951,366	(976,149)
CLIFTON CITY	0302-00	65,259,801	(10,703,979)
UNION BEACH BOROUGH	0314-00	5,540,942	(908,831)
MOUNT HOLLY TOWNSHIP	0320-00	5,335,714	(875,169)
TOTOWA BOROUGH	0323-00	9,645,317	(1,582,035)
BLOOMINGDALE BOROUGH	0328-00	205,229	(33,662)
WALL TOWNSHIP	0329-00	14,981,030	(2,457,204)
SOUTH RIVER BOROUGH	0331-00	5,951,366	(976,149)
CAMDEN CITY	0336-00	1,641,763	(269,284)
LAKE COMO BOROUGH	0337-00	1,231,306	(201,960)
OCEAN TOWNSHIP	0339-00	20,727,168	(3,399,691)
BORDENTOWN TWP	0342-00	8,619,206	(1,413,731)
WEST LONG BRANCH BOROUGH	0343-00	4,514,832	(740,527)
ESSEX COUNTY	0349-00	53,972,755	(8,852,666)
HUDSON COUNTY	0352-00	205,229	(33,662)
BORDENTOWN CITY	0353-00	4,104,408	(673,209)
NEWARK CITY	0356-00	2,257,416	(370,264)
NEWARK CITY	0356-01	615,653	(100,980)
TRENTON CITY	0359-00	615,653	(100,980)
JERSEY CITY (POLICE)	0360-01	410,424	(67,318)

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, 2022

<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 (FIRE)	0360-02	\$ 410,424	\$ (67,318)
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	615,653	(100,980)
MARGATE CITY	0361-00	20,932,397	(3,433,353)
AUDUBON PARK BOROUGH	0365-00	205,229	(33,662)
BEACHWOOD BOROUGH	0366-00	1,641,763	(269,284)
BROOKLAWN BOROUGH	0370-00	2,052,187	(336,602)
CHESILHURST BOROUGH	0372-00	1,846,992	(302,946)
EAST NEWARK BOROUGH	0376-00	2,052,187	(336,602)
ELMER BOROUGH	0377-00	205,229	(33,662)
EMERSON BOROUGH	0378-00	7,387,901	(1,211,771)
FRANKLIN LAKES BOROUGH	0384-00	5,130,485	(841,507)
FRENCHTOWN BOROUGH	0385-00	820,882	(134,642)
HAMBURG BOROUGH	0388-00	3,078,298	(504,905)
HARRINGTON PARK BOROUGH	0390-00	4,104,408	(673,209)
HAWORTH BOROUGH	0391-00	4,309,603	(706,865)
HIGHTSTOWN BOROUGH	0393-00	4,720,061	(774,189)
HOPATCONG BOROUGH	0395-00	10,876,622	(1,783,995)
INTERLAKEN BOROUGH	0396-00	615,653	(100,980)
KINNELON BOROUGH	0399-00	6,361,790	(1,043,467)
LAKEHURST BOROUGH	0400-00	205,229	(33,662)
LINDENWOLD BOROUGH	0403-00	3,283,526	(538,567)
MAGNOLIA BOROUGH	0405-00	3,283,526	(538,567)
MEDFORD LAKES BOROUGH	0406-00	2,667,840	(437,582)
MILLTOWN BOROUGH	0408-00	4,309,603	(706,865)
MONTVALE BOROUGH	0409-00	7,798,358	(1,279,095)
NEPTUNE CITY BOROUGH	0411-00	410,424	(67,318)
NEWFIELD BOROUGH	0412-00	205,229	(33,662)
NORTH CALDWELL TOWNSHIP	0414-00	5,746,138	(942,487)
NORTHVALE BOROUGH	0415-00	5,951,366	(976,149)
NORWOOD BOROUGH	0416-00	5,746,138	(942,487)
PARAMUS BOROUGH	0418-00	615,653	(100,980)
PENNS GROVE BOROUGH	0420-00	2,462,645	(403,925)
PINE VALLEY BOROUGH	0421-00	615,653	(100,980)
RINGWOOD BOROUGH	0422-00	5,951,366	(976,149)
RIVERDALE BOROUGH	0423-00	4,925,256	(807,845)
ROSELAND BOROUGH	0428-00	205,229	(33,662)
SHIP BOTTOM BOROUGH	0430-00	820,882	(134,642)

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, 2022

<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>
SOMERDALE BOROUGH	0432-00	\$ 4,104,408	\$ (673,209)
SOUTH PLAINFIELD BOROUGH	0433-00	11,697,504	(1,918,636)
STANHOPE BOROUGH	0435-00	2,667,840	(437,582)
WALDWICK BOROUGH	0441-00	7,798,358	(1,279,095)
WATCHUNG BOROUGH	0443-00	205,229	(33,662)
WEST PATERSON BOROUGH	0445-00	6,772,248	(1,110,791)
WEST WILDWOOD BOROUGH	0446-00	205,229	(33,662)
DEMAREST BOROUGH	0449-00	4,720,061	(774,189)
ENGLISHTOWN BOROUGH	0450-00	2,052,187	(336,602)
HARVEY CEDARS BOROUGH	0451-00	3,078,298	(504,905)
UPPER SADDLE RIVER BOROUGH	0452-00	7,182,672	(1,178,109)
BERNARDS TOWNSHIP	0457-00	10,260,970	(1,683,015)
BOONTON TOWNSHIP	0459-00	1,026,110	(168,304)
BRICK TOWNSHIP	0460-00	28,935,950	(4,746,104)
BURLINGTON TOWNSHIP	0462-00	10,260,970	(1,683,015)
CINNAMINSON TOWNSHIP	0464-00	2,257,416	(370,264)
CRANBURY TOWNSHIP	0466-00	205,229	(33,662)
DELANCO TOWNSHIP	0468-00	4,104,408	(673,209)
DEPTFORD TOWNSHIP	0470-00	205,229	(33,662)
TOMS RIVER TOWNSHIP	0471-00	32,424,706	(5,318,333)
EASTAMPTON TOWNSHIP	0474-00	4,925,256	(807,845)
EAST GREENWICH TOWNSHIP	0475-00	205,229	(33,662)
EAST HANOVER TOWNSHIP	0476-00	205,229	(33,662)
EDGEWATER PARK TOWNSHIP	0477-00	820,882	(134,642)
EVESHAM TOWNSHIP	0480-00	27,294,187	(4,476,820)
FRANKLIN TOWNSHIP	0482-00	7,593,130	(1,245,433)
FRANKLIN TOWNSHIP	0483-00	1,641,763	(269,284)
GALLOWAY TOWNSHIP	0486-00	18,059,328	(2,962,109)
GREENWICH TOWNSHIP	0491-00	3,078,298	(504,905)
HARRISON TOWNSHIP	0494-00	205,229	(33,662)
HOPEWELL TOWNSHIP	0496-00	205,229	(33,662)
JACKSON TOWNSHIP	0497-00	32,219,477	(5,284,671)
LEBANON TOWNSHIP	0501-00	2,257,416	(370,264)
LITTLE EGG HARBOR TOWNSHIP	0503-00	9,234,893	(1,514,716)
LOPATCONG TOWNSHIP	0505-00	3,693,950	(605,885)
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	2,052,187	(336,602)
OLD BRIDGE TOWNSHIP	0508-00	20,316,744	(3,332,373)

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, 2022

<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>
MANSFIELD TOWNSHIP	0512-00	\$ 410,424	\$ (67,318)
MANSFIELD TOWNSHIP	0513-00	410,424	(67,318)
MONTVILLE TOWNSHIP	0521-00	3,283,526	(538,567)
MOUNT LAUREL TOWNSHIP	0522-00	22,368,931	(3,668,975)
NORTH HANOVER TOWNSHIP	0525-00	3,283,526	(538,567)
OCEAN TOWNSHIP	0526-00	4,104,408	(673,209)
PLAINSBORO TOWNSHIP	0532-00	410,424	(67,318)
PLUMSTED TOWNSHIP	0533-00	1,846,992	(302,946)
HAZLET TOWNSHIP	0537-00	1,846,992	(302,946)
SOUTH BRUNSWICK TOWNSHIP	0544-00	17,648,870	(2,894,786)
SOUTH HARRISON TOWNSHIP	0545-00	205,229	(33,662)
BARNEGAT TOWNSHIP	0549-00	3,693,950	(605,885)
WARREN TOWNSHIP	0555-00	10,260,970	(1,683,015)
WASHINGTON TOWNSHIP	0557-00	205,229	(33,662)
WASHINGTON TOWNSHIP	0558-00	7,593,130	(1,245,433)
WATERFORD TOWNSHIP	0559-00	410,424	(67,318)
WESTAMPTON TOWNSHIP	0560-00	10,876,622	(1,783,995)
WILLINGBORO TOWNSHIP	0563-00	10,466,198	(1,716,676)
WOOLWICH TOWNSHIP	0566-00	6,156,595	(1,009,811)
WASHINGTON TOWNSHIP	0567-00	6,977,477	(1,144,453)
ATLANTIC COUNTY	0835-00	25,447,229	(4,173,880)
BERGEN COUNTY	0836-00	205,229	(33,662)
BURLINGTON COUNTY	0837-00	54,588,408	(8,953,646)
CAPE MAY COUNTY	0838-00	30,577,713	(5,015,387)
CUMBERLAND COUNTY	0839-00	36,118,656	(5,924,218)
GLOUCESTER COUNTY	0840-00	410,424	(67,318)
MIDDLESEX COUNTY	0841-00	82,087,790	(13,464,122)
MONMOUTH COUNTY	0842-00	100,352,347	(16,459,893)
MORRIS COUNTY	0843-00	59,513,630	(9,761,486)
OCEAN COUNTY	0844-00	615,653	(100,980)
SOMERSET COUNTY	0846-00	42,890,904	(7,035,009)
UNION COUNTY	0848-00	80,240,798	(13,161,177)
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	17,854,099	(2,928,447)
ABSECON CITY	0850-00	9,440,088	(1,548,373)
ASBURY PARK CITY	0851-00	820,882	(134,642)
ATLANTIC CITY	0852-00	33,040,358	(5,419,313)
BAYONNE CITY	0853-00	73,673,779	(12,084,048)

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, 2022

<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>
BEVERLY CITY	0854-00	\$ 205,229	\$ (33,662)
BRIDGETON CITY	0855-00	29,141,179	(4,779,766)
BRIGANTINE CITY	0856-00	24,010,694	(3,938,258)
EAST ORANGE CITY	0858-00	90,912,225	(14,911,515)
EGG HARBOR CITY	0859-00	410,424	(67,318)
ELIZABETH CITY	0860-00	205,229	(33,662)
ENGLEWOOD CITY	0861-00	9,029,664	(1,481,055)
GARFIELD CITY	0862-00	12,313,190	(2,019,622)
GLOUCESTER CITY	0863-00	11,081,851	(1,817,656)
HACKENSACK CITY	0864-00	41,249,141	(6,765,726)
LONG BRANCH CITY	0867-00	38,170,843	(6,260,820)
MILLVILLE CITY	0868-00	4,309,603	(706,865)
NEW BRUNSWICK CITY	0869-00	44,943,091	(7,371,611)
NORTH WILDWOOD CITY	0871-00	3,693,950	(605,885)
ORANGE CITY	0872-00	41,249,141	(6,765,726)
PASSAIC CITY	0873-00	615,653	(100,980)
PERTH AMBOY CITY	0874-00	205,229	(33,662)
PLAINFIELD CITY	0875-00	1,641,763	(269,284)
RAHWAY CITY	0876-00	205,229	(33,662)
SUMMIT CITY	0878-00	29,346,408	(4,813,427)
UNION CITY	0879-00	33,656,011	(5,520,293)
VENTNOR CITY	0880-00	27,909,874	(4,577,806)
VINELAND CITY	0881-00	56,845,824	(9,323,909)
WILDWOOD CITY	0882-00	5,335,714	(875,169)
RIDGEFIELD PARK VILLAGE	0884-00	6,772,248	(1,110,791)
SOUTH ORANGE VILLAGE	0886-00	26,678,534	(4,375,840)
BLOOMFIELD TOWNSHIP	0887-00	37,349,961	(6,126,178)
DOVER TOWN	0889-00	11,081,851	(1,817,656)
HACKETTSTOWN TOWN	0890-00	6,361,790	(1,043,467)
IRVINGTON TOWN	0892-00	54,588,408	(8,953,646)
MONTCLAIR TOWNSHIP	0894-00	6,567,019	(1,077,129)
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	48,842,270	(8,011,159)
MORRISTOWN TOWN	0895-00	16,827,989	(2,760,144)
PHILLIPSBURG TOWN	0897-00	10,876,622	(1,783,995)
SECAUCUS TOWN	0898-00	205,229	(33,662)
WESTFIELD TOWN	0899-00	25,652,458	(4,207,542)
WEST ORANGE TOWNSHIP	0901-00	36,529,080	(5,991,537)
BELLEVILLE TOWNSHIP	0902-00	33,450,782	(5,486,631)

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, 2022

<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>
BOGOTA BOROUGH	0907-00	\$ 6,772,248	\$ (1,110,791)
BRIELLE BOROUGH	0909-00	5,130,485	(841,507)
CHATHAM BOROUGH	0913-00	6,977,477	(1,144,453)
CLIFFSIDE PARK BOROUGH	0914-00	205,229	(33,662)
COLLINGSWOOD BOROUGH	0915-00	205,229	(33,662)
DUMONT BOROUGH	0917-00	2,873,069	(471,244)
EDGEWATER BOROUGH	0920-00	6,772,248	(1,110,791)
FAIR LAWN BOROUGH	0922-00	1,846,992	(302,946)
FORT LEE BOROUGH	0925-00	20,111,515	(3,298,711)
GARWOOD BOROUGH	0927-00	3,283,526	(538,567)
GLEN RIDGE BOROUGH	0929-00	8,824,435	(1,447,393)
HASBROUCK HEIGHTS BOROUGH	0931-00	205,229	(33,662)
HO HO KUS BOROUGH	0932-00	5,746,138	(942,487)
LODI BOROUGH	0937-00	1,846,992	(302,946)
MADISON BOROUGH	0938-00	11,902,733	(1,952,298)
MANASQUAN BOROUGH	0939-00	6,361,790	(1,043,467)
MANTOLOKING BOROUGH	0940-00	3,693,950	(605,885)
MANVILLE BOROUGH	0941-00	3,078,298	(504,905)
MERCHANTVILLE BOROUGH	0942-00	3,078,298	(504,905)
MOUNTAIN LAKES BOROUGH	0946-00	5,746,138	(942,487)
MOUNTAINSIDE BOROUGH	0947-00	8,208,782	(1,346,413)
NEW MILFORD BOROUGH	0948-00	9,234,893	(1,514,716)
NEW PROVIDENCE BOROUGH	0949-00	3,693,950	(605,885)
NORTH PLAINFIELD BOROUGH	0951-00	24,215,923	(3,971,920)
OCEAN GATE BOROUGH	0952-00	410,424	(67,318)
PARK RIDGE BOROUGH	0955-00	4,309,603	(706,865)
POINT PLEASANT BOROUGH	0956-00	1,436,534	(235,622)
POINT PLEASANT BEACH BOROUGH	0957-00	1,231,306	(201,960)
RAMSEY BOROUGH	0960-00	1,846,992	(302,946)
RIVER EDGE BOROUGH	0963-00	8,414,011	(1,380,075)
ROCKAWAY BOROUGH	0964-00	4,925,256	(807,845)
ROSELLE PARK BOROUGH	0966-00	1,436,534	(235,622)
SAYREVILLE BOROUGH	0968-00	18,674,981	(3,063,089)
SEA GIRT BOROUGH	0969-00	3,693,950	(605,885)
SEASIDE HEIGHTS BOROUGH	0970-00	205,229	(33,662)
SEASIDE PARK BOROUGH	0971-00	2,257,416	(370,264)
SOMERVILLE BOROUGH	0972-00	12,107,962	(1,985,960)

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, 2022

<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>
SPRING LAKE BOROUGH	0973-00	\$ 4,514,832	\$ (740,527)
SPRING LAKE HEIGHTS BOROUGH	0974-00	2,052,187	(336,602)
TENAFLY BOROUGH	0975-00	615,653	(100,980)
WASHINGTON BOROUGH	0976-00	615,653	(100,980)
WEST CALDWELL BOROUGH	0977-00	5,540,942	(908,831)
WESTWOOD BOROUGH	0978-00	8,619,206	(1,413,731)
WHARTON BOROUGH	0979-00	7,387,901	(1,211,771)
WILDWOOD CREST BOROUGH	0980-00	205,229	(33,662)
DENVILLE TOWNSHIP	0989-00	13,134,038	(2,154,258)
HADDON TOWNSHIP	0991-00	5,746,138	(942,487)
HARDING TOWNSHIP	0993-00	3,078,298	(504,905)
INDEPENDENCE TOWNSHIP	0995-00	1,231,306	(201,960)
LAKESWOOD TOWNSHIP	0996-00	31,398,595	(5,150,029)
LAWRENCE TOWNSHIP	0997-00	4,309,603	(706,865)
LIVINGSTON TOWNSHIP	0998-00	23,189,813	(3,803,617)
MAPLEWOOD TOWNSHIP	1000-00	37,349,961	(6,126,178)
MORRIS TOWNSHIP	1002-00	23,600,237	(3,870,935)
NORTH BERGEN TWP	1004-00	24,010,694	(3,938,258)
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	18,674,981	(3,063,089)
LONG HILL TOWNSHIP	1006-00	7,593,130	(1,245,433)
EDISON TOWNSHIP	1008-00	64,849,344	(10,636,655)
SOUTH HACKENSACK TOWNSHIP	1011-00	4,720,061	(774,189)
SPRINGFIELD TOWNSHIP	1012-00	615,653	(100,980)
TEANECK TOWNSHIP	1013-00	32,835,129	(5,385,651)
UNION TOWNSHIP	1014-00	205,229	(33,662)
WASHINGTON TOWNSHIP	1015-00	2,052,187	(336,602)
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	205,229	(33,662)
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	410,424	(67,318)
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	205,229	(33,662)
CHERRY HILL TWP FIRE DIST 13	1702-00	2,462,645	(403,925)
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	1,436,534	(235,622)
NJ TRANSIT CORPORATION	1733-00	68,748,523	(11,276,202)
HANOVER TWP FIRE DIST 2	1734-00	1,231,306	(201,960)
JACKSON TWP BD OF FIRE DIST 2	1756-00	1,641,763	(269,284)
HANOVER TWP FIRE COMM #3	1757-00	1,436,534	(235,622)
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	13,134,038	(2,154,258)
CINNAMINSON TWP FIRE DIST #1	1779-00	3,899,179	(639,547)

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, 2022

<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>
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	\$ 2,873,069	\$ (471,244)
MONROE TWP FIRE DISTRICT 2	1804-00	5,130,485	(841,507)
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	5,335,714	(875,169)
MONROE TWP FIRE DISTRICT #3	1838-00	6,567,019	(1,077,129)
PRINCETON	8140-00	1,231,306	(201,960)
PENSIONERS GROUP	9975-00	615,653	(100,980)
Total		<u>\$ 3,373,809,587</u>	<u>\$ (553,375,659)</u>

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

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

Note to Supplemental Schedules (Unaudited)

June 30, 2022

(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.