



**NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT
BENEFIT (OPEB) PLAN**

Schedule of Employer Allocations and Schedule of OPEB
Amounts by Employer

June 30, 2017 and 2016

(With Independent Auditors' Report Thereon)



KPMG LLP
Two Financial Center
60 South Street
Boston, MA 02111

Independent Auditors' Report

The Board of Trustees
New Hampshire Retirement System:

We have audited the accompanying schedule of employer allocations of the New Hampshire Retirement System Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan (the Plan) as of and for the years ended June 30, 2017 and 2016, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (the specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Plan as of and for the year ended June 30, 2017, the total for all entities of the column titled net OPEB liability included in the accompanying schedule of OPEB amounts by employer of the Plan as of June 30, 2016 (the specified column total), and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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



Opinions

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the New Hampshire Retirement System (the System) as of and for the year ended June 30, 2017, and our report thereon, dated December 12, 2017, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the System's management and Board of Trustees and the System's employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

September 6, 2018

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Albany - Emp	\$ 128	0.00021596%	\$ 129	0.00022201%
Alexandria - Emp/Pol	4,094	0.00690736%	4,128	0.00710424%
Allenstown - Emp/Fire/Pol	29,838	0.05034243%	27,424	0.04719641%
Allenstown Sd - (Sau 53)	71,638	0.12086705%	73,851	0.12709679%
Allenstown Sewer Commission	560	0.00094483%	1,216	0.00209272%
Alstead - Police	2,956	0.00498734%	2,440	0.00419921%
Alton - Emp/Fire/Pol	40,302	0.06799721%	43,634	0.07509365%
Alton Sd - Emp/Teach	99,613	0.16806624%	95,185	0.16381238%
Amherst - Fire/Pol	56,253	0.09490960%	53,434	0.09195935%
Amherst Sd - (Sau 39)	291,091	0.49112637%	292,759	0.50383514%
Andover - Police	2,300	0.00388054%	2,145	0.00369152%
Andover Sd - (Sau 46)	38,653	0.06521503%	39,024	0.06715989%
Androscoggin Valley Reg Refuse	1,774	0.00299308%	1,777	0.00305820%
Antrim - Emp/Pol	15,292	0.02580054%	15,435	0.02656347%
Ashland - Emp/Pol	11,821	0.01994429%	11,550	0.01987743%
Ashland Electric Dept - Emp	878	0.00148135%	832	0.00143186%
Ashland Sd - (Sau 02)	35,553	0.05998473%	34,261	0.05896282%
Atkinson - Emp/Police	16,144	0.02723803%	16,479	0.02836018%
Auburn - Emp/Fire/Pol	26,225	0.04424661%	27,702	0.04767485%
Auburn Sd - (Sau 15)	95,696	0.16145751%	92,657	0.15946172%
Baker Free Library - Emp	376	0.00063438%	370	0.00063677%
Barnstead - Emp/Fire/Pol	22,088	0.03726669%	19,975	0.03437676%
Barnstead Sd - Emp/Teach	84,135	0.14195189%	83,816	0.14424645%
Barrington - Emp/Pol/Fire	36,036	0.06079965%	34,028	0.05856183%
Barrington Sd - Emp/Teach	161,352	0.27223178%	148,069	0.25482518%
Bartlett - Fire/Pol	8,599	0.01450816%	5,744	0.00988536%
Bartlett Sd - (Sau 09)	53,565	0.09037443%	57,893	0.09963324%
Bath Sd - (Sau 23)	12,892	0.02175128%	12,633	0.02174126%
Bcep Solid Waste District	1,158	0.00195377%	1,138	0.00195849%
Bedford - Emp/Fire/Pol	205,992	0.34754803%	190,370	0.32762475%
Bedford Sd - Emp/Teach	721,277	1.21693268%	702,703	1.20934442%
Belknap County - Emp/Pol	94,124	0.15880525%	88,948	0.15307857%
Belknap County Conserv. Dist	170	0.00028682%	170	0.00029257%
Belmont - Emp/Fire/Pol	68,183	0.11503780%	67,516	0.11619432%
Bennington - Emp/Pol	6,063	0.01022944%	5,891	0.01013835%
Berlin - Emp/Fire/Pol	116,766	0.19700664%	115,920	0.19949709%
Berlin Housing Authority - Emp	784	0.00132276%	761	0.00130967%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Berlin Water Works - Emp	\$ 1,996	0.00336763%	\$ 2,235	0.00384641%
Bethlehem - Emp/Fir/Pol	12,650	0.02134298%	13,655	0.02350011%
Bethlehem Sd - (Sau 35)	36,982	0.06239573%	37,051	0.06376438%
Boscawen - Emp/Pol	17,937	0.03026316%	14,536	0.02501630%
Bow - Emp/Fire/Pol	54,874	0.09258297%	52,321	0.09004389%
Bow Sd - Emp/Teach (Sau 67)	321,201	0.54192771%	310,380	0.53416069%
Bradford - Police	6,971	0.01176141%	6,429	0.01106424%
Brentwood - Emp/Fire/Pol	19,139	0.03229117%	17,728	0.03050970%
Brentwood Sd - (Sau 16)	56,104	0.09465821%	55,390	0.09532560%
Bristol - Emp/Fire/Pol	37,807	0.06378766%	39,638	0.06821658%
Brookline - Emp/Fire/Pol	28,792	0.04857763%	25,315	0.04356685%
Brookline Public Library - Emp	267	0.00045048%	186	0.00032010%
Brookline Sd - (Sau 41)	100,502	0.16956616%	96,505	0.16608408%
Campton - Emp/Pol	15,573	0.02627464%	13,828	0.02379784%
Campton Sd - (Sau 48)	67,130	0.11326119%	70,147	0.12072224%
Campton/Thornton Fire Dept	8,158	0.01376411%	5,590	0.00962033%
Canaan - Emp/Pol	16,989	0.02866370%	16,385	0.02819841%
Candia - Police	15,414	0.02600638%	15,127	0.02603341%
Candia Sd - (Sau 15)	59,940	0.10113028%	59,970	0.10320773%
Canterbury - Emp/Pol/Fire	6,652	0.01122320%	5,611	0.00965647%
Carroll - Emp/Fire/Pol	13,202	0.02227431%	13,163	0.02265338%
Carroll County - Emp/Pol	103,124	0.17398997%	89,877	0.15467737%
Center Conway Fire Precinct	2,086	0.00351948%	-	0.00000000%
Center Harbor - Police	8,522	0.01437825%	8,314	0.01430831%
Central Hooksett Water Precinct	552	0.00093133%	446	0.00076756%
Charlestown - Emp/Pol	13,819	0.02331530%	10,275	0.01768317%
Cheshire County - Emp/Pol	135,777	0.22908185%	149,280	0.25690930%
Chester - Emp/Fire/Pol	21,242	0.03583933%	20,042	0.03449207%
Chester Sd - (Sau 82)	82,889	0.13984965%	79,557	0.13691675%
Chesterfield - Emp/Pol	12,997	0.02192843%	12,533	0.02156916%
Chesterfield Sd - (Sau 29)	54,658	0.09221853%	52,635	0.09058428%
Chichester - Emp/Pol	11,541	0.01947188%	9,614	0.01654559%
Chichester Sd - (Sau 53)	46,999	0.07929633%	46,783	0.08051305%
Claremont - Emp/Fire/Pol	114,068	0.19245460%	114,660	0.19732865%
Claremont Sd - (Sau 06)	308,872	0.52112632%	308,369	0.53069978%
Clarksville - Emp	119	0.00020078%	120	0.00020652%
Cochecho Arts & Tech Acad	5,666	0.00955963%	4,919	0.00846555%
Colebrook - Emp/Pol	10,487	0.01769358%	10,954	0.01885172%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Colebrook Sd - (Sau 07)	\$ 65,240	0.11007240%	\$ 65,533	0.11278160%
Community College System Of Nh	708,154	1.19479167%	734,334	1.26378104%
Concord - Emp/Fire/Pol	582,691	0.98311151%	553,942	0.95332832%
Concord Reg Sol Waste Res Rec	-	0.00000000%	235	0.00040443%
Concord Sd - Emp/Teach	877,454	1.48043325%	859,631	1.47941585%
Contoocook Valley Sd	469,547	0.79221588%	472,170	0.81259957%
Conway - Emp/Pol	72,559	0.12242095%	69,082	0.11888939%
Conway Sd - (Sau 09)	288,480	0.48672111%	280,388	0.48254478%
Conway Village Fire District	12,669	0.02137503%	12,259	0.02109761%
Cook Memorial Library	70	0.00011810%	-	0.00000000%
Coos County - Emp/Pol	54,853	0.09254754%	55,836	0.09609316%
Coos County Nursing Home - Emp	8,667	0.01462289%	8,315	0.01431003%
Cornish - Emp	614	0.00103594%	515	0.00088631%
Cornish Sd - (Sau 100)	18,279	0.03084018%	15,559	0.02677687%
Croydon Sd - (Sau 99)	3,808	0.00642483%	3,704	0.00637454%
Danville - Pol	10,812	0.01824192%	12,435	0.02140050%
Deerfield - Emp/Pol	17,517	0.02955454%	17,516	0.03014485%
Deerfield Sd - (Sau 53)	106,408	0.17953071%	101,633	0.17490932%
Deering - Police	5,305	0.00895055%	5,102	0.00878049%
Derry - Emp/Fire/Pol	406,367	0.68561910%	391,384	0.67356772%
Derry Housing Authority - Emp	238	0.00040155%	236	0.00040615%
Dorchester - Emp	42	0.00007086%	118	0.00020308%
Dover - Emp/Fire/Pol/Teacher	956,511	1.61381757%	934,029	1.60745402%
Dover Housing Authority	3,812	0.00643158%	3,727	0.00641413%
Dresden Sd - (Sau 70)	130,637	0.22040968%	129,421	0.22273217%
Dublin - Emp/Fir/Pol	7,057	0.01190651%	7,586	0.01305543%
Dunbarton - Emp/Pol	10,394	0.01753667%	9,839	0.01693281%
Dunbarton Sd - (Sau 67)	33,346	0.05626110%	30,322	0.05218384%
Durham - Emp/Fire/Pol	144,580	0.24393420%	140,610	0.24198832%
East Kingston - Emp/Pol/Fire	12,670	0.02137672%	10,784	0.01855915%
East Kingston Sd - (Sau 16)	32,325	0.05453848%	28,877	0.04969701%
Effingham - Pol	4,995	0.00842752%	5,064	0.00871509%
Enfield - Emp/Pol	24,073	0.04061577%	19,727	0.03394996%
Epping - Emp/Fire/Pol	55,509	0.09365433%	50,668	0.08719909%
Epping Sd - (Sau 14)	187,527	0.31639403%	182,532	0.31413564%
Epsom - Emp/Fire/Pol	25,688	0.04334058%	25,753	0.04432064%
Epsom Sd - (Sau 53)	74,994	0.12652927%	73,558	0.12659254%
Errol Sd - (Sau 20)	4,625	0.00780326%	4,409	0.00758784%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Exeter - Emp/Fire/Pol	\$ 159,488	0.26908686%	\$ 162,243	0.27921848%
Exeter Reg Coop Sd - (Sau 16)	626,369	1.05680468%	614,674	1.05784744%
Exeter Sd - (Sau 16)	226,983	0.38296387%	217,707	0.37467144%
Fall Mountain Reg Sd	305,166	0.51487359%	297,725	0.51238157%
Farmington - Fire/Pol	29,843	0.05035087%	28,787	0.04954212%
Farmington Sd - (Sau 61)	172,217	0.29056312%	175,478	0.30199578%
Fitzwilliam - Emp/Pol	6,850	0.01155726%	6,987	0.01202455%
Francestown - Emp/Pol	1,366	0.00230470%	589	0.00101366%
Franconia - Police	8,367	0.01411673%	7,401	0.01273704%
Franklin - Emp/Fire/Pol	94,683	0.15974839%	90,580	0.15588722%
Franklin Sd - (Sau 18)	146,561	0.24727653%	151,574	0.26085725%
Freedom - Police/Fire	5,694	0.00960687%	6,096	0.01049115%
Freedom Sd - (Sau 13)	15,633	0.02637587%	15,118	0.02601792%
Fremont - Police	9,211	0.01554072%	8,325	0.01432724%
Fremont Sd - (Sau 83)	75,392	0.12720077%	72,920	0.12549455%
Gilford - Emp/Fire/Pol	92,272	0.15568057%	89,011	0.15318699%
Gilford Sd - Emp/Teach	254,472	0.42934309%	252,524	0.43459113%
Gilmanton - Emp/Fire/Pol	22,115	0.03731225%	21,190	0.03646777%
Gilmanton Sd - Emp/Teach	75,266	0.12698818%	67,785	0.11665727%
Goffstown - Emp/Fire/Pol	133,647	0.22548813%	134,316	0.23115641%
Goffstown Sd - (Sau 19)	463,014	0.78119345%	453,727	0.78085936%
Goffstown Village Water Prcnct	360	0.00060739%	357	0.00061439%
Gorham - Emp/Fire/Pol	22,759	0.03839880%	21,912	0.03771032%
Goshen - Emp/Pol	345	0.00058208%	320	0.00055072%
Governor Wentworth Reg Sd	496,970	0.83848374%	482,656	0.83064586%
Grafton - Emp/Pol	2,420	0.00408300%	1,898	0.00326644%
Grafton County - Emp/Pol	156,895	0.26471197%	153,787	0.26466580%
Grantham - Emp/Pol	10,284	0.01735108%	9,091	0.01564551%
Grantham Sd (Sau75)	46,487	0.07843249%	44,960	0.07737568%
Great Bay Elearning Charter Sc	19,317	0.03259149%	18,286	0.03147001%
Greenfield - Emp/Pol	8,729	0.01472750%	7,617	0.01310878%
Greenland - Emp/Pol	25,127	0.04239407%	25,936	0.04463558%
Greenland Sd - (Sau 50)	67,932	0.11461432%	66,383	0.11424444%
Greenville - Emp/Pol	13,165	0.02221188%	11,272	0.01939899%
Groton - Emp/Pol	2,401	0.00405095%	2,204	0.00379306%
Grs Coop Sd - (Sau 20)	76,242	0.12863488%	73,557	0.12659082%
Hampstead - Emp/Fire/Pol	36,406	0.06142391%	35,745	0.06151677%
Hampstead Sd - (Sau 55)	202,149	0.34106415%	200,378	0.34484842%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Hampton - Emp/Fire/Pol	\$ 242,858	0.40974804%	\$ 241,643	0.41586504%
Hampton Falls - Emp/Fire/Pol	14,685	0.02477641%	11,984	0.02062434%
Hampton Falls Sd - (Sau 21)	67,882	0.11452996%	68,050	0.11711333%
Hampton Sd - (Sau 90)	255,010	0.43025080%	257,780	0.44363665%
Hancock - Police	6,890	0.01162475%	5,849	0.01006607%
Hanover - Emp/Fire/Pol	137,884	0.23263676%	128,069	0.22040539%
Hanover Sd - (Sau 70)	118,875	0.20056493%	117,831	0.20278590%
Harrisville - Police	2,292	0.00386704%	2,137	0.00367775%
Harrisville Sd - (Sau 29)	10,962	0.01849500%	9,622	0.01655936%
Haverhill - Emp/Pol	18,659	0.03148131%	17,578	0.03025155%
Haverhill Coop Sd - (Sau 23)	136,626	0.23051428%	143,688	0.24728553%
Hebron - Emp/Pol	2,615	0.00441201%	2,662	0.00458127%
Henniker - Emp/Fire/Pol	25,966	0.04380962%	26,172	0.04504173%
Henniker Sd - (Sau 24)	87,165	0.14706408%	85,146	0.14653536%
Hill Sd - (Sau 103)	7,846	0.01323771%	9,008	0.01550267%
Hillsboro-Deering Sd (Sau 34)	244,939	0.41325909%	238,106	0.40977790%
Hillsborough - Fire/Pol	44,072	0.07435792%	41,352	0.07116635%
Hillsborough County - Emp/Pol	347,860	0.58690656%	354,206	0.60958478%
Hinsdale - Emp/Pol	19,155	0.03231816%	18,501	0.03184003%
Hinsdale Sd - (Sau 92)	111,558	0.18821975%	104,425	0.17971432%
Holderness - Emp/Fire/Pol	14,626	0.02467687%	14,532	0.02500942%
Holderness Sd - (Sau 48)	41,223	0.06955111%	40,207	0.06919582%
Hollis - Emp/Fire/Pol	66,025	0.11139684%	67,509	0.11618227%
Hollis Sd - (Sau 41)	143,493	0.24210022%	135,535	0.23325430%
Hollis-Brookline Coop (Sau 41)	236,459	0.39895170%	230,767	0.39714756%
Hooksett - Emp/Fire/Police	149,188	0.25170878%	153,702	0.26451951%
Hooksett Public Library - Emp	934	0.00157584%	882	0.00151791%
Hooksett Sd - (Sau 15)	219,723	0.37071486%	219,318	0.37744396%
Hooksett Sewer Commission	994	0.00167707%	968	0.00166592%
Hooksett Village Water Precnct	903	0.00152353%	645	0.00111004%
Hopkinton - Emp/Fire/Pol	33,740	0.05692585%	37,277	0.06415332%
Hopkinton Sd - Emp/Teach	197,839	0.33379235%	204,113	0.35127631%
Hudson - Emp/Fire/Pol	272,617	0.45995718%	260,278	0.44793568%
Hudson Sd - Emp/Teach	526,264	0.88790834%	520,832	0.89634636%
Inter-Lakes Sd - (Sau 02)	258,829	0.43669418%	244,705	0.42113471%
Jackson - Emp/Pol/Fire	5,633	0.00950395%	6,946	0.01195399%
Jackson Sd - (Sau 09)	10,398	0.01754342%	10,172	0.01750590%
Jaffrey - Emp/Fire/Pol	41,025	0.06921705%	42,207	0.07263780%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Jaffrey-Rindge Coop Sd	\$ 268,165	0.45244581%	\$ 260,141	0.44769991%
Jefferson - Emp	314	0.00052978%	293	0.00050425%
John Stark Reg Sd - (Sau 24)	147,257	0.24845081%	146,200	0.25160865%
Kearsarge Reg Coop Sd	395,422	0.66715278%	389,693	0.67065753%
Keene - Emp/Fire/Pol	306,698	0.51745837%	308,959	0.53171517%
Keene Sd - (Sau 29)	633,036	1.06805319%	650,854	1.12011284%
Kensington - Police	8,744	0.01475281%	8,683	0.01494335%
Kensington Sd - (Sau 16)	29,546	0.04984977%	28,503	0.04905336%
Kingston - Emp/Fire/Pol	27,839	0.04696973%	31,524	0.05425247%
Laconia - Emp/Fire/Pol	235,784	0.39781285%	230,407	0.39652801%
Laconia Housing & Redevelopmnt	2,990	0.00504470%	2,829	0.00486868%
Laconia Sd - Empl/Teach	358,604	0.60503375%	390,930	0.67278639%
Laconia Water Works - Emp	2,876	0.00485236%	2,605	0.00448318%
Lafayette Reg Coop Sd (Sau 35)	27,755	0.04682801%	26,714	0.04597451%
Lakes Region Mutual Fire Aid	6,012	0.01014340%	5,860	0.01008500%
Lakes Region Planning Comm.	601	0.00101400%	744	0.00128042%
Lancaster - Emp/Fire/Pol	21,350	0.03602155%	21,366	0.03677066%
Landaff Sd - (Sau 35)	1,857	0.00313312%	1,542	0.00265377%
Langdon - Police	861	0.00145267%	1,911	0.00328881%
Lebanon - Emp/Fire/Pol	211,169	0.35628262%	203,555	0.35031600%
Lebanon Sd(Sau 88) - Emp/Teach	419,044	0.70700763%	413,027	0.71081509%
Lee - Emp/Fire/Pol	22,555	0.03805461%	23,312	0.04011971%
Lempster - Emp/Pol	848	0.00143074%	806	0.00138712%
Lempster Sd Emp/Teachers	17,542	0.02959672%	21,941	0.03776023%
Lincoln - Emp/Pol	22,050	0.03720258%	20,516	0.03530782%
Lincoln-Woodstock Sd	81,470	0.13745552%	80,621	0.13874789%
Lisbon - Police	6,859	0.01157245%	6,860	0.01180599%
Lisbon Reg Sd - (Sau 35)	72,229	0.12186418%	69,543	0.11968277%
Litchfield - Emp/Fire/Pol	47,777	0.08060897%	45,844	0.07889704%
Litchfield Sd - Emp/Teach	226,751	0.38257244%	224,608	0.38654799%
Littleton - Emp/Fire/Pol	49,391	0.08333209%	48,379	0.08325975%
Littleton Public Library - Emp	407	0.00068669%	382	0.00065742%
Littleton Sd - Emp/Teach	184,957	0.31205795%	175,998	0.30289069%
Littleton Water & Light Dept	3,466	0.00584781%	3,558	0.00612328%
Londonderry - Emp/Fire/Pol	361,119	0.60927704%	358,329	0.61668041%
Londonderry Sd - Emp/Teach	885,695	1.49433740%	866,717	1.49161078%
Loudon - Emp/Fire/Pol	25,067	0.04229284%	22,220	0.03824038%
Lyme - Emp/Pol	5,014	0.00845958%	5,741	0.00988020%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Lyme Sd - (Sau 76)	\$ 52,930	0.08930307%	\$ 48,341	0.08319435%
Lyndeborough - Police	1,691	0.00285304%	1,282	0.00220631%
Madison - Emp/Pol	9,447	0.01593890%	10,972	0.01888270%
Madison Sd - (Sau 13)	33,113	0.05586798%	30,596	0.05265539%
Manchester - Fire/Pol	1,494,227	2.52104763%	1,472,583	2.53429975%
Manchester Sd - Empl/Teacher	2,321,722	3.91719046%	2,300,233	3.95867663%
Marlborough - Emp/Pol	7,181	0.01211572%	8,007	0.01377996%
Marlborough Sd - (Sau 29)	30,514	0.05148297%	30,868	0.05312350%
Marlow - Emp	524	0.00088409%	509	0.00087598%
Marlow Sd - (Sau 29)	8,055	0.01359033%	6,929	0.01192474%
Mascenic Reg Sd - (Sau 87)	153,553	0.25907337%	157,901	0.27174595%
Mascoma Valley Sd - Empl/Teach	229,524	0.38725102%	223,921	0.38536567%
Mason - Police	5,750	0.00970135%	6,122	0.01053590%
Mason Sd (Sau 89)	10,459	0.01764634%	10,178	0.01751623%
Maxfield Public Library	237	0.00039986%	221	0.00038034%
Meredith - Emp/Fire/Pol	53,347	0.09000662%	49,743	0.08560718%
Meriden Village Water District	152	0.00025645%	149	0.00025643%
Merrimack - Emp/Fire/Pol	260,311	0.43919460%	239,958	0.41296518%
Merrimack County - Emp/Pol	330,831	0.55817537%	333,884	0.57461083%
Merrimack Sd - Emp/Teach	668,104	1.12721963%	661,375	1.13821937%
Merrimack Valley Sd (Sau 46)	424,721	0.71658581%	436,273	0.75082121%
Merrimack Village District	2,384	0.00402227%	2,418	0.00416135%
Middleton - Police	8,859	0.01494683%	8,898	0.01531336%
Middleton Sd - Emp/Teach	17,568	0.02964059%	-	0.00000000%
Milan Sd - (Sau 20)	14,358	0.02422470%	12,040	0.02072071%
Milford - Emp/Fire/Pol	93,959	0.15852686%	88,645	0.15255711%
Milford Area Communication Ctr	912	0.00153872%	945	0.00162633%
Milford Sd - Empl/Teacher	440,069	0.74248084%	433,183	0.74550336%
Milton - Emp/Fire/Pol	23,302	0.03931494%	24,292	0.04180627%
Milton Sd - (Sau 64)	93,943	0.15849987%	92,346	0.15892649%
Monadnock Reg Sd - (Sau 93)	308,831	0.52105715%	306,517	0.52751251%
Monroe - Emp	282	0.00047579%	262	0.00045090%
Monroe Sd - Emp/Tch	20,266	0.03419263%	19,359	0.03331663%
Mont Vernon - Emp/Pol	8,865	0.01495696%	8,786	0.01512061%
Mont Vernon Sd - (Sau 39)	32,793	0.05532808%	32,753	0.05636757%
Moultonborough - Emp/Fire/Pol	42,826	0.07225568%	43,429	0.07474085%
Moultonborough Sd - Emp/Teach	142,723	0.24080108%	140,763	0.24225163%
Nashua - Emp/Fire/Pol	1,216,714	2.05282996%	1,196,148	2.05855804%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Nashua Airport Authority - Emp	\$ 649	0.00109499%	\$ 451	0.00077617%
Nashua Housing Authority	3,666	0.00618525%	3,419	0.00588406%
Ne Interstate Water Pol Cntrl	548	0.00092458%	524	0.00090180%
Nelson - Emp	483	0.00081491%	459	0.00078993%
Nelson Sd - (Sau 29)	10,380	0.01751305%	10,128	0.01743018%
New Boston - Police	15,575	0.02627801%	12,965	0.02231263%
New Boston Sd - (Sau 19)	82,152	0.13860619%	78,791	0.13559848%
New Castle - Emp/Fire/Pol	16,080	0.02713005%	16,301	0.02805385%
New Castle Sd - (Sau 50)	11,476	0.01936221%	13,694	0.02356723%
New Durham - Emp/Pol	9,115	0.01537875%	11,337	0.01951086%
New Hampton - Emp/Pol/Fire	13,257	0.02236710%	14,007	0.02410590%
New Ipswich - Emp/Pol	13,672	0.02306729%	16,276	0.02801082%
New London - Emp/Fire/Pol	29,343	0.04950727%	26,678	0.04591256%
New London-Springfield Wtr Sys	474	0.00079973%	453	0.00077961%
Newbury - Police	10,264	0.01731734%	10,295	0.01771759%
Newfields - Emp/Pol	7,488	0.01263369%	10,722	0.01845245%
Newfields Sd - (Sau 16)	26,822	0.04525386%	23,832	0.04101462%
Newfound Area Sd - Emp/Teach	219,883	0.37098481%	215,604	0.37105220%
Newington - Emp/Fire/Pol	55,533	0.09369483%	54,067	0.09304873%
Newington Sd - (Sau 50)	13,900	0.02345197%	13,876	0.02388045%
Newmarket - Emp/Pol/Fire	44,462	0.07501592%	45,126	0.07766137%
Newmarket Sd - Emp/Teach	200,630	0.33850130%	193,449	0.33292368%
Newport - Emp/Fire/Pol	52,320	0.08827388%	51,184	0.08808712%
Newport Sd - (Sau 43)	151,294	0.25526201%	154,953	0.26667247%
Newton - Emp/Pol	14,990	0.02529101%	17,771	0.03058370%
Next Charter School	8,003	0.01350260%	6,224	0.01071144%
Nh Community Developmental Fin	1,279	0.00215792%	1,240	0.00213403%
Nh Land & Community Heritage	1,546	0.00260840%	1,392	0.00239562%
Nh Municipal Bond Bank - Emp	1,037	0.00174962%	558	0.00096031%
North Conway Wtr Prct&Fire Dep	7,135	0.01203811%	6,902	0.01187827%
North Country Charter Academy	5,995	0.01011472%	6,178	0.01063227%
North Country Education Servic	19,709	0.03325286%	18,422	0.03170407%
North Hampton - Emp/Fire/Pol	73,920	0.12471722%	66,770	0.11491046%
North Hampton Sd - (Sau 21)	107,194	0.18085684%	109,844	0.18904036%
Northfield - Emp/Pol	20,459	0.03451826%	17,175	0.02955799%
Northumberland - Emp/Pol	1,593	0.00268770%	5,167	0.00889235%
Northumberland Sd - (Sau 58)	59,901	0.10106448%	64,331	0.11071297%
Northwood - Emp/Fire/Pol	27,036	0.04561492%	27,506	0.04733753%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Northwood Sd - (Sau 44)	\$ 55,138	0.09302838%	\$ 59,241	0.10195313%
Nottingham - Fire/Pol	18,742	0.03162135%	17,803	0.03063877%
Nottingham Sd - (Sau 44)	87,023	0.14682450%	83,399	0.14352880%
Orford - Emp/Pol	2,322	0.00391766%	3,077	0.00529548%
Ossipee - Emp/Pol	28,124	0.04745058%	26,238	0.04515532%
Oyster River Coop Sd	482,141	0.81346437%	448,295	0.77151095%
Pease Development Authority	56,092	0.09463797%	55,827	0.09607768%
Pelham - Emp/Fire/Pol	122,775	0.20714498%	123,531	0.21259554%
Pelham Sd - (Sau 28)	291,187	0.49128834%	278,355	0.47904601%
Pembroke - Emp/Pol	28,798	0.04858775%	27,159	0.04674035%
Pembroke Sd - (Sau 53)	301,793	0.50918269%	291,386	0.50147222%
Pemi Baker Coop - (Sau 48)	141,722	0.23911221%	131,924	0.22703981%
Penacook Boscawen Water Prcnct	202	0.00034081%	328	0.00056448%
Peterborough - Emp/Fire/Pol	45,120	0.07612610%	44,217	0.07609699%
Piermont Police	2,227	0.00375738%	2,150	0.00370013%
Piermont Sd - (Sau 23)	11,800	0.01990886%	13,099	0.02254324%
Pittsburg - Emp/Pol	2,474	0.00417411%	2,521	0.00433861%
Pittsburg Sd - (Sau 07)	27,595	0.04655806%	29,136	0.05014275%
Pittsfield - Emp/Fire/Pol	30,079	0.05074904%	29,984	0.05160215%
Pittsfield Sd - (Sau 51)	101,727	0.17163297%	105,052	0.18079338%
Plainfield - Emp/Pol	8,796	0.01484054%	6,962	0.01198153%
Plainfield Sd - Emp/Teach	47,240	0.07970294%	49,323	0.08488436%
Plaistow - Emp/Fire/Pol	60,623	0.10228263%	58,711	0.10104101%
Plaistow Public Library - Emp	366	0.00061751%	362	0.00062300%
Plymouth - Emp/Fire/Pol	59,330	0.10010109%	55,555	0.09560957%
Plymouth Sd - (Sau 48)	97,966	0.16528744%	95,119	0.16369879%
Plymouth Village Water & Sewer	1,704	0.00287497%	1,484	0.00255395%
Portsmouth - Emp/Fire/Pol	414,923	0.70005471%	394,753	0.67936573%
Portsmouth Housing Authority	4,228	0.00713345%	4,346	0.00747942%
Portsmouth Sd - Empl/Teacher	624,765	1.05409842%	624,119	1.07410219%
Portsmouth-Josie F. Prescott	99	0.00016703%	199	0.00034248%
Profile Coop Sd - (Sau 35)	56,287	0.09496697%	57,467	0.09890010%
Prospect Mountain High School	93,172	0.15719904%	99,872	0.17187865%
Raymond - Emp/Fire/Pol	55,476	0.09359866%	56,649	0.09749233%
Raymond Sd - Emp/Teach	232,799	0.39277658%	226,651	0.39006397%
Rindge - Emp/Fire/Pol	24,211	0.04084860%	24,777	0.04264095%
Rivendell Interstate Sd	21,544	0.03634886%	29,240	0.05032173%
Rochester - Emp/Fire/Pol	257,115	0.43380234%	264,791	0.45570251%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Rockingham County-Emp/Pol/Fire	\$ 266,935	0.45037056%	\$ 279,792	0.48151907%
Rockingham Planning Comm - Emp	1,023	0.00172600%	922	0.00158675%
Rollinsford - Emp/Pol	8,272	0.01395645%	8,402	0.01445975%
Rollinsford Sd - (Sau 56)	29,223	0.04930481%	32,237	0.05547954%
Rumney - Emp/Pol	4,325	0.00729710%	4,110	0.00707327%
Rumney Sd - (Sau 48) Emp/Teach	24,327	0.04104432%	20,503	0.03528545%
Rye - Emp/Fire/Pol	59,557	0.10048409%	58,440	0.10057462%
Rye Sd - (Sau 50)	112,351	0.18955769%	116,930	0.20123529%
Rye Water District - Emp	714	0.00120465%	576	0.00099129%
Salem - Emp/Fire/Pol	475,631	0.80248075%	479,403	0.82504749%
Salem Housing Authority - Emp	871	0.00146954%	843	0.00145079%
Salem Sd - Emp/Teach	743,249	1.25400366%	732,908	1.26132691%
Salisbury - Emp	156	0.00026320%	152	0.00026159%
Sanborn Regional Sd (Sau 17)	348,479	0.58795093%	356,682	0.61384594%
Sanbornton - Emp/Fire/Pol	16,077	0.02712498%	16,567	0.02851163%
Sanbornton Public Library	207	0.00034925%	212	0.00036485%
Sandown - Emp/Fire/Pol	21,761	0.03671498%	19,820	0.03411001%
Sandown Public Library	124	0.00020921%	160	0.00027536%
Sandwich - Police	4,781	0.00806646%	4,763	0.00819707%
Sau 02 - Emp/Teach	1,795	0.00302851%	1,725	0.00296871%
Sau 03 - Emp/Teach	219,007	0.36950683%	224,396	0.38618314%
Sau 06 - Emp	2,827	0.00476969%	2,677	0.00460709%
Sau 07 - Emp/Teach	2,961	0.00499578%	2,582	0.00444359%
Sau 09 - Emp/Teach	3,435	0.00579550%	3,306	0.00568959%
Sau 10 (Derry Coop Sd)	649,140	1.09522373%	633,622	1.09045675%
Sau 13 - Emp	1,877	0.00316686%	3,575	0.00615254%
Sau 15 - Emp/Teach	1,912	0.00322591%	1,771	0.00304787%
Sau 16 - Emp/Teach	9,427	0.01590516%	13,058	0.02247268%
Sau 18 - Emp/Teach	21,586	0.03641972%	21,040	0.03620962%
Sau 19 - Emp/Teach	8,206	0.01384510%	5,228	0.00899733%
Sau 20 - Emp	1,356	0.00228783%	1,294	0.00222696%
Sau 21 - Emp/Teach	2,362	0.00398515%	2,461	0.00423535%
Sau 23 - Emp/Teach	19,407	0.03274333%	20,183	0.03473473%
Sau 24 - Emp/Teach	15,488	0.02613123%	12,975	0.02232984%
Sau 29 - Emp/Teach	8,644	0.01458409%	9,972	0.01716171%
Sau 34 - Emp/Teach	1,773	0.00299139%	1,686	0.00290159%
Sau 35 - Emp/Teach	6,687	0.01128225%	6,946	0.01195399%
Sau 39 - Emp	3,912	0.00660029%	3,850	0.00662581%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Sau 41 - Emp	\$ 2,491	0.00420279%	\$ 2,462	0.00423708%
Sau 42	1,876,074	3.16529678%	1,859,646	3.20043107%
Sau 43 - Emp/Teach	0	0.00000000%	3,047	0.00524385%
Sau 44 - Emp/Teach	18,444	0.03111857%	17,583	0.03026016%
Sau 46 - Emp	2,047	0.00345368%	1,864	0.00320792%
Sau 48 - Emp/Teach	3,875	0.00653787%	3,861	0.00664474%
Sau 50 - Emp/Teach	6,012	0.01014340%	5,302	0.00912469%
Sau 53 - Emp/Teach	43,274	0.07301154%	48,338	0.08318919%
Sau 54 (Rochester Sd)	794,146	1.33987667%	746,479	1.28468245%
Sau 55 - Emp	3,453	0.00582587%	2,855	0.00491342%
Sau 56 - Emp/Teach	5,999	0.01012146%	5,749	0.00989397%
Sau 58 - Emp	1,012	0.00170744%	706	0.00121502%
Sau 61 - Emp	0	0.00000000%	1,659	0.00285512%
Sau 64 - Emp/Teach	1,511	0.00254935%	10,645	0.01831993%
Sau 67 - Emp/Teachers	4,171	0.00703728%	4,423	0.00761194%
Sau 70 - Emp	5,165	0.00871435%	5,039	0.00867207%
Sau 71 Emp/Teacher	2,391	0.00403408%	2,164	0.00372422%
Seabrook - Fire/Pol	180,529	0.30458706%	172,470	0.29681904%
Seabrook Sd (Sau 21)	157,788	0.26621863%	157,516	0.27108337%
Seacoast Charter Sch - Teach	15,340	0.02588152%	14,045	0.02417130%
Shaker Regional Sd - (Sau 80)	248,165	0.41870197%	250,910	0.43181345%
Shelburne - Emp	295	0.00049772%	273	0.00046983%
Somersworth - Emp/Fire/Pol	111,500	0.18812189%	114,875	0.19769866%
Somersworth Housing Authority	1,480	0.00249704%	1,553	0.00267270%
Somersworth Sd - (Sau 56)	242,826	0.40969405%	241,418	0.41547782%
Souhegan Coop Sd - (Sau 39)	205,808	0.34723758%	211,234	0.36353148%
South Hampton - Police	3,685	0.00621730%	2,047	0.00352287%
South Hampton Sd - (Sau 21)	18,858	0.03181706%	15,060	0.02591810%
Southern Nh Planning Comm	1,953	0.00329509%	1,841	0.00316834%
Springfield - Emp/Pol	4,962	0.00837185%	4,599	0.00791483%
Stark - Emp	77	0.00012991%	221	0.00038034%
Stark Sd - (Sau 58)	5,014	0.00845958%	4,797	0.00825559%
State Of New Hampshire	11,318,718	19.09684890%	10,866,028	18.70031912%
Stewartstown - Emp/Pol	120	0.00020246%	121	0.00020824%
Stewartstown Sd - (Sau 07)	11,605	0.01957986%	11,862	0.02041438%
Stoddard Sd - (Sau 24)	8,319	0.01403575%	7,522	0.01294528%
Strafford - Fire / Police	13,801	0.02328493%	12,643	0.02175847%
Strafford County - Emp/Pol	268,909	0.45370108%	247,299	0.42559896%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Strafford Sd (Sau 44)	\$ 72,752	0.12274658%	\$ 74,466	0.12815520%
Stratford - Emp	236	0.00039818%	229	0.00039411%
Stratford Sd - (Sau 58)	13,581	0.02291375%	13,477	0.02319377%
Stratham - Emp/Pol	36,067	0.06085195%	33,703	0.05800251%
Stratham Sd - (Sau 16)	127,503	0.21512202%	127,219	0.21894255%
Sugar Hill - Emp/Pol	2,156	0.00363759%	2,379	0.00409423%
Sullivan County - Emp/Pol	95,768	0.16157899%	90,752	0.15618323%
Sunapee - Emp/Pol	17,914	0.03022436%	17,029	0.02930673%
Sunapee Sd (Sau 85)- Emp/Teach	124,365	0.20982762%	123,454	0.21246303%
Sutton - Police	7,028	0.01185758%	6,643	0.01143253%
Swanzey - Police/Fire	33,014	0.05570095%	30,391	0.05230259%
Swnh District Fire Mutual Aid	8,502	0.01434451%	8,744	0.01504833%
Tamworth - Emp/Fire/Pol	7,068	0.01192507%	9,268	0.01595013%
Tamworth Sd - (Sau 13)	60,552	0.10216284%	58,429	0.10055569%
Thornton - Emp/Pol	8,917	0.01504469%	8,855	0.01523936%
Thornton Public Library	67	0.00011304%	-	0.00000000%
Thornton Sd - (Sau 48)	43,182	0.07285632%	44,955	0.07736708%
Tilton - Emp/Pol	46,164	0.07788753%	44,956	0.07736880%
Tilton-Northfield Fire Dist	33,838	0.05709120%	31,488	0.05419051%
Timberlane Reg Sd (Sau 55)	784,222	1.32313298%	775,104	1.33394578%
Troy - Emp/Pol	7,432	0.01253921%	6,753	0.01162184%
Troy Water And Sewer	418	0.00070525%	426	0.00073314%
Tuftonboro - Emp/Fire/Pol	17,987	0.03034752%	17,135	0.02948915%
Unity - Emp	401	0.00067656%	388	0.00066774%
Unity Sd - (Sau 06)	12,853	0.02168548%	12,980	0.02233844%
Village District Of Eastman	618	0.00104268%	613	0.00105497%
Village District Of Eidelweiss	412	0.00069512%	241	0.00041476%
Virtual Learning Academy Chart	62,658	0.10571607%	57,030	0.09814803%
Wakefield - Emp/Fire/Pol	32,013	0.05401207%	32,212	0.05543651%
Wakefield Sd - (Sau 101)	66,996	0.11303511%	63,915	0.10999704%
Walpole - Emp/Pol	12,544	0.02116413%	10,927	0.01880525%
Warner - Emp/Pol	10,834	0.01827904%	9,309	0.01602069%
Warner Village Water District	329	0.00055509%	323	0.00055588%
Warren - Police	948	0.00159946%	-	0.00000000%
Warren Sd - (Sau 23)	16,086	0.02714017%	17,938	0.03087111%
Washington - Emp/Pol	1,119	0.00188797%	2,496	0.00429559%
Washington Sd - (Sau 34)	8,296	0.01399694%	8,126	0.01398476%
Waterville Estates Village Dis	882	0.00148810%	802	0.00138023%

**NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN**

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

Employer	2017		2016	
	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
Waterville Valley Emp/Fire/Pol	\$ 16,865	0.02845449%	\$ 16,413	0.02824660%
Waterville Valley Sd (Sau 48)	9,064	0.01529271%	9,932	0.01709287%
Weare - Emp/Pol	25,561	0.04312631%	27,565	0.04743907%
Weare Sd - (Sau 24)	152,877	0.25793283%	146,380	0.25191843%
Webster - Emp/Pol	5,116	0.00863167%	4,906	0.00844317%
Weeks Public Library	309	0.00052134%	309	0.00053179%
Wentworth Sd - (Sau 48)	12,616	0.02128561%	10,495	0.01806178%
Westmoreland - Emp	642	0.00108318%	583	0.00100334%
Westmoreland Sd - (Sau 29)	22,559	0.03806136%	22,984	0.03955522%
White Mtn Reg Sd - Emp/Teach	215,645	0.36383449%	210,403	0.36210133%
Whitefield - Emp/Pol/Fire	13,062	0.02203810%	13,431	0.02311461%
Wilmot - Emp/Pol	3,145	0.00530622%	2,870	0.00493924%
Wilton - Pol	19,057	0.03215282%	19,612	0.03375204%
Wilton-Lyndeborough (Sau 63)	107,664	0.18164982%	107,976	0.18582555%
Winchester - Emp/Pol	16,616	0.02803438%	15,634	0.02690595%
Winchester Sd - (Sau 94)	66,988	0.11302161%	66,189	0.11391057%
Windham - Emp/Fire/Pol	153,521	0.25901938%	149,689	0.25761318%
Windham Sd - (Sau 95)	509,958	0.86039699%	491,413	0.84571657%
Winnacunnet Coop Sd (Sau 21)	258,870	0.43676336%	264,830	0.45576963%
Winnisquam Reg Sd	260,360	0.43927727%	252,491	0.43453434%
Wolfeboro - Emp/Fire/Pol	73,286	0.12364754%	67,163	0.11558681%
Woodstock - Emp/Pol	16,471	0.02778974%	15,929	0.02741364%
Woodsville Fire District	1,077	0.00181711%	968	0.00166592%
Woodsville Water & Light Dept	1,300	0.00219335%	1,220	0.00209961%
Total for All Entities	\$ 59,270,073	100.0000%	\$ 58,106,102	100.0000%

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

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
As of and for the years ended June 30, 2017 and 2016

Employer	Deferred Outflows of Resources - June 30, 2017		Deferred Inflows of Resources - June 30, 2017		OPEB Expense - Year ended June 30, 2017		Net Difference Between Projected and Actual Investment Earnings on OPEB Plan		Total Deferred Inflows of Resources		Proportionate Share of Plan OPEB Expense		Net Amortization of Deferred Amounts from Changes in Proportion		Total OPEB Expense
	Net OPEB Liability		Differences Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Investment Earnings on OPEB Plan	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense	
	June 30, 2017	June 30, 2016													
Albany - Emp	\$ 987	\$ 1,075	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ 9	\$ 12	\$ 73	\$ (20)	\$ 53		
Alexandria - Emp/Pol	31,583	34,392	-	-	-	-	100	-	286	386	2,338	(667)	1,671		
Allenstown - Emp/Fire/Pol	230,183	228,480	-	-	4,577	4,577	726	-	-	726	17,037	10,653	27,690		
Allenstown Sd - (Sau 53)	552,645	615,282	-	-	-	-	1,744	-	9,062	10,806	40,903	(21,096)	19,807		
Allenstown Sewer Commission	4,320	10,131	-	-	-	-	14	-	1,670	1,684	320	(3,887)	(3,567)		
Alstead - Police	22,804	20,329	-	-	1,146	1,146	72	-	-	72	1,688	2,669	4,357		
Alton - Emp/Fire/Pol	310,906	363,532	-	-	-	-	981	-	10,323	11,304	23,011	(24,031)	(1,020)		
Alton Sd - Emp/Teach	768,456	793,024	-	-	6,188	6,188	2,425	-	-	2,425	56,876	14,405	71,281		
Amherst - Fire/Pol	433,959	445,180	-	-	4,292	4,292	1,369	-	-	1,369	32,119	9,990	42,109		
Amherst Sd - (Sau 39)	2,245,597	2,439,092	-	-	-	-	7,086	-	18,488	25,574	166,205	(43,036)	123,169		
Andover - Police	17,743	17,871	-	-	275	275	56	-	-	56	1,313	640	1,953		
Andover Sd - (Sau 46)	298,185	325,125	-	-	-	-	941	-	2,829	3,770	22,070	(6,586)	15,484		
Androscoggin Valley Reg Refuse	13,685	14,805	-	-	-	-	43	-	94	137	1,013	(221)	792		
Antrim - Emp/Pol	117,969	128,595	-	-	-	-	372	-	1,109	1,481	8,731	(2,584)	6,147		
Ashland - Emp/Pol	91,192	96,228	-	-	98	98	288	-	-	288	6,749	226	6,975		
Ashland Electric Dept - Emp	6,773	6,932	-	-	72	72	21	-	-	21	501	168	669		
Ashland Sd - (Sau 02)	274,271	285,442	-	-	1,487	1,487	865	-	-	865	20,300	3,460	23,760		
Atkinson - Emp/Police	124,542	137,293	-	-	-	-	393	-	1,632	2,025	9,218	(3,800)	5,418		
Auburn - Emp/Fire/Pol	202,311	230,796	-	-	-	-	638	-	4,987	5,625	14,974	(11,609)	3,365		
Auburn Sd - (Sau 15)	738,239	771,963	-	-	2,904	2,904	2,330	-	-	2,330	54,640	6,758	61,398		
Baker Free Library - Emp	2,901	3,083	-	-	-	-	9	-	4	13	215	(8)	207		
Barnstead - Emp/Fire/Pol	170,396	166,420	-	-	4,204	4,204	538	-	-	538	12,612	9,786	22,398		
Barnstead Sd - Emp/Teach	649,052	698,305	-	-	-	-	2,048	-	3,338	5,386	48,039	(7,770)	40,269		
Barrington - Emp/Pol/Fire	277,997	283,501	-	-	3,255	3,255	877	-	-	877	20,576	7,578	28,154		
Barrington Sd - Emp/Teach	1,244,736	1,233,622	-	-	25,322	25,322	3,928	-	-	3,928	92,128	58,944	151,072		
Bartlett - Fire/Pol	66,336	47,856	-	-	6,725	6,725	209	-	-	209	4,910	15,654	20,564		
Bartlett Sd - (Sau 09)	413,223	482,330	-	-	-	-	1,304	-	13,469	14,773	30,584	(31,353)	(769)		
Bath Sd - (Sau 23)	99,454	105,251	-	-	15	15	314	-	-	314	7,361	34	7,395		
Bcep Solid Waste District	8,933	9,481	-	-	-	-	28	-	7	35	661	(16)	645		
Bedford - Emp/Fire/Pol	1,589,108	1,586,049	-	-	28,984	28,984	5,014	-	-	5,014	117,616	67,466	185,082		
Bedford Sd - Emp/Teach	5,564,229	5,854,499	-	-	11,039	11,039	17,558	-	-	17,558	411,830	25,696	437,526		
Belknap County - Emp/Pol	726,112	741,061	-	-	8,331	8,331	2,291	-	-	2,291	53,742	19,392	73,134		
Belknap County Conserv. Dist	1,311	1,416	-	-	-	-	4	-	9	13	97	(19)	78		
Belmont - Emp/Fire/Pol	525,992	562,503	-	-	-	-	1,660	-	1,683	3,343	38,931	(3,916)	35,015		
Bennington - Emp/Pol	46,772	49,080	-	-	133	133	148	-	-	148	3,462	308	3,770		
Berlin - Emp/Fire/Pol	900,781	965,776	-	-	-	-	2,842	-	3,623	6,465	66,670	(8,433)	58,237		
Berlin Housing Authority - Emp	6,048	6,340	-	-	19	19	19	-	-	19	448	44	492		
Berlin Water Works - Emp	15,398	18,621	-	-	-	-	49	-	697	746	1,140	(1,621)	(481)		
Bethlehem - Emp/Fir/Pol	97,587	113,765	-	-	-	-	308	-	3,138	3,446	7,223	(7,305)	(82)		
Bethlehem Sd - (Sau 35)	285,294	308,687	-	-	-	-	900	-	1,991	2,891	21,116	(4,635)	16,481		
Boscawen - Emp/Pol	138,373	121,105	-	-	7,633	7,633	437	-	-	437	10,242	17,767	28,009		
Bow - Emp/Fire/Pol	423,321	593,907	-	-	3,694	3,694	1,336	-	-	1,336	31,332	8,598	39,930		
Bow Sd - Emp/Teach (Sau 67)	2,477,878	2,585,900	-	-	11,300	11,300	7,819	-	-	7,819	183,397	26,301	209,698		
Bradford - Police	53,777	53,563	-	-	1,014	1,014	170	-	-	170	3,980	2,361	6,341		
Brentwood - Emp/Fire/Pol	147,646	147,699	-	-	2,591	2,591	466	-	-	466	10,928	6,033	16,961		
Brentwood Sd - (Sau 16)	432,809	461,476	-	-	-	-	1,366	-	971	2,337	32,034	(2,260)	29,774		
Bristol - Emp/Fire/Pol	291,659	330,240	-	-	-	-	920	-	6,443	7,363	21,587	(14,998)	6,589		
Brookline - Emp/Fire/Pol	222,113	210,909	-	-	7,289	7,289	701	-	-	701	16,439	16,968	33,407		
Brookline Public Library - Emp	2,060	1,550	-	-	189	189	6	-	-	6	152	442	594		
Brookline Sd - (Sau 41)	775,314	804,022	-	-	5,066	5,066	2,447	-	-	2,447	57,384	11,791	69,175		
Campton - Emp/Pol	120,137	115,207	-	-	3,603	3,603	379	-	-	379	8,387	8,387	17,279		
Campton Sd - (Sau 48)	517,869	584,423	-	-	-	-	1,634	-	10,854	12,488	38,329	(25,265)	13,064		
Campton/Thornton Fire Dept	62,934	46,573	-	-	6,028	6,028	199	-	-	199	4,658	14,032	18,690		
Canaan - Emp/Pol	131,060	136,510	-	-	676	676	414	-	-	414	9,700	1,576	11,276		

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
As of and for the years ended June 30, 2017 and 2016

Employer	Deferred Outflows of Resources - June 30, 2017			Deferred Inflows of Resources - June 30, 2017			OPEB Expense - Year ended June 30, 2017							
	Net OPEB Liability		Differences Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
	June 30, 2017	June 30, 2016												
Candia - Police	\$ 118,910	\$ 126,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375	\$ -	\$ 39	\$ 414	\$ 8,801	\$ (92)	\$ 8,709
Candia Sd - (Sau 15)	462,402	499,634	-	-	-	-	-	1,459	-	3,022	4,481	34,224	(7,035)	27,189
Canterbury - Emp/Pol/Fire	51,316	46,747	-	-	2,280	2,280	-	162	-	-	162	3,798	5,305	9,103
Carroll - Emp/Fire/Pol	101,846	109,666	-	-	-	-	-	321	-	551	872	7,538	(1,284)	6,254
Carroll County - Emp/Pol	795,541	748,801	-	-	28,095	28,095	-	2,510	-	-	2,510	58,881	65,398	124,279
Center Conway Fire Precinct	16,092	-	-	-	5,120	5,120	-	51	-	-	51	1,191	11,918	13,109
Center Harbor - Police	65,742	69,267	-	-	102	102	-	207	-	-	207	4,866	237	5,103
Central Hooksett Water Precinct	4,258	3,716	-	-	238	238	-	13	-	-	13	315	555	870
Charlestown - Emp/Pol	106,605	85,605	-	-	8,193	8,193	-	336	-	-	336	7,890	19,072	26,962
Cheshire County - Emp/Pol	1,047,440	1,243,711	-	-	-	-	-	3,305	-	40,482	43,787	77,525	(94,232)	(16,707)
Chester - Emp/Fire/Pol	163,870	166,978	-	-	1,960	1,960	-	517	-	-	517	12,129	4,562	16,691
Chester Sd - (Sau 82)	639,440	662,821	-	-	4,266	4,266	-	2,018	-	-	2,018	47,327	9,932	57,259
Chesterfield - Emp/Pol	100,264	104,417	-	-	522	522	-	316	-	-	316	7,421	1,217	8,638
Chesterfield Sd - (Sau 29)	421,654	438,523	-	-	2,377	2,377	-	1,331	-	-	1,331	31,208	5,534	36,742
Chichester - Emp/Pol	89,032	80,098	-	-	4,257	4,257	-	281	-	-	281	6,590	9,909	16,499
Chichester Sd - (Sau 53)	362,570	389,768	-	-	-	-	-	1,144	-	1,770	2,914	26,835	(4,120)	22,715
Claremont - Emp/Fire/Pol	879,968	955,278	-	-	-	-	-	2,777	-	7,091	9,868	65,130	(16,505)	48,625
Claremont Sd - (Sau 06)	2,382,766	2,569,145	-	-	-	-	-	7,519	-	13,927	21,446	176,358	(32,419)	143,939
Clarksville - Emp	918	1,000	-	-	-	-	-	3	-	9	12	68	(19)	49
Cochecho Arts & Tech Acad	43,710	40,982	-	-	1,591	1,591	-	138	-	-	138	3,235	3,705	6,940
Colebrook - Emp/Pol	80,901	91,262	-	-	-	-	-	255	-	1,685	1,940	5,988	(3,922)	2,066
Colebrook Sd - (Sau 07)	503,288	545,982	-	-	-	-	-	1,588	-	3,941	5,529	37,250	(9,174)	28,076
Community College System Of Nh	5,462,993	6,118,030	-	-	-	-	-	17,239	-	100,362	117,601	404,337	(233,619)	170,718
Concord - Emp/Fire/Pol	4,495,120	4,615,112	-	-	43,327	43,327	-	14,184	-	-	14,184	332,701	100,855	433,556
Concord Reg Sol Waste Res Rec	-	1,958	-	-	-	-	-	-	-	588	588	-	(1,370)	(1,370)
Concord Sd - Emp/Teach	6,769,044	7,161,929	-	-	1,480	1,480	-	21,360	-	-	21,360	501,003	3,445	504,448
Contoocook Valley Sd	3,622,280	3,933,837	-	-	-	-	-	11,430	-	29,654	41,084	268,099	(69,025)	199,074
Conway - Emp/Pol	559,750	575,550	-	-	5,137	5,137	-	1,766	-	-	1,766	41,429	11,959	53,388
Conway Sd - (Sau 09)	2,225,454	2,336,024	-	-	6,076	6,076	-	7,022	-	-	7,022	164,714	14,142	178,856
Conway Village Fire District	97,734	102,135	-	-	404	404	-	308	-	-	308	7,234	939	8,173
Cook Memorial Library	540	-	-	-	172	172	-	2	-	-	2	40	400	440
Coos County - Emp/Pol	423,159	465,192	-	-	-	-	-	1,335	-	5,158	6,493	31,320	(12,007)	19,313
Coos County Nursing Home - Emp	66,861	69,276	-	-	456	456	-	211	-	-	211	4,949	1,059	6,008
Cornish - Emp	4,737	4,291	-	-	217	217	-	15	-	-	15	351	507	858
Cornish Sd - (Sau 100)	141,012	129,628	-	-	5,911	5,911	-	445	-	-	445	10,437	13,760	24,197
Croydon Sd - (Sau 99)	29,377	30,859	-	-	73	73	-	93	-	-	93	2,174	170	2,344
Danville - Pol	83,408	103,601	-	-	-	-	-	263	-	4,595	4,858	6,173	(10,696)	(4,523)
Deerfield - Emp/Pol	135,133	145,933	-	-	-	-	-	426	-	859	1,285	10,002	(1,999)	8,003
Deerfield Sd - (Sau 53)	820,875	846,745	-	-	6,723	6,723	-	2,590	-	-	2,590	60,756	15,649	76,405
Deering - Police	40,925	42,507	-	-	247	247	-	129	-	-	129	3,029	576	3,605
Derry - Emp/Fire/Pol	3,134,883	3,260,776	-	-	17,531	17,531	-	9,892	-	-	9,892	232,025	40,810	272,835
Derry Housing Authority - Emp	1,836	1,966	-	-	-	-	-	6	-	6	12	136	(16)	120
Dorchester - Emp	324	983	-	-	-	-	-	1	-	192	193	24	(448)	(424)
Dover - Emp/Fire/Pol/Teacher	7,378,922	7,781,769	-	-	9,257	9,257	-	23,284	-	-	23,284	546,142	21,549	567,691
Dover Housing Authority	29,407	31,051	-	-	25	25	-	93	-	-	93	2,177	59	2,236
Dresden Sd - (Sau 70)	1,007,788	1,078,258	-	-	-	-	-	3,180	-	3,378	6,558	74,590	(7,865)	66,725
Dublin - Emp/Fir/Pol	54,441	63,202	-	-	-	-	-	172	-	1,671	1,843	4,029	(3,891)	138
Dunbarton - Emp/Pol	80,184	81,973	-	-	878	878	-	253	-	-	253	5,935	2,045	7,980
Durham - Emp/Fire/Pol	1,115,350	1,171,478	-	-	2,831	2,831	-	3,520	-	-	3,520	82,551	6,589	89,140
East Kingston - Emp/Pol/Fire	97,742	89,846	-	-	4,099	4,099	-	308	-	-	308	7,234	9,541	16,775
East Kingston Sd - (Sau 16)	249,368	240,586	-	-	7,043	7,043	-	787	-	-	787	18,457	16,395	34,852
Effingham - Pol	38,533	42,190	-	-	-	-	-	122	-	418	540	2,852	(974)	1,878
Enfield - Emp/Pol	185,709	164,354	-	-	9,698	9,698	-	586	-	-	586	13,745	22,572	36,317
Epping - Emp/Fire/Pol	428,219	422,135	-	-	9,391	9,391	-	1,351	-	-	1,351	31,694	21,859	53,553

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
 Schedule of OPEB Amounts by Employer
 As of and for the years ended June 30, 2017 and 2016

Employer	Deferred Outflows of Resources - June 30, 2017			Deferred Inflows of Resources - June 30, 2017			OPEB Expense - Year ended June 30, 2017							
	Net OPEB Liability		Differences Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
	June 30, 2017	June 30, 2016												
Epping Sd - (Sau 14)	\$ 1,446,661	\$ 1,520,747	\$ -	\$ -	\$ 3,285	\$ 3,285	\$ -	\$ 4,565	\$ -	\$ -	\$ 4,565	\$ 107,073	\$ 7,648	\$ 114,721
Epsom - Emp/Fire/Pol	198,168	214,559	-	-	-	-	-	625	-	1,426	2,051	14,667	(3,319)	11,348
Epsom Sd - (Sau 53)	578,535	612,841	-	-	-	-	-	1,826	-	92	1,918	42,820	(214)	42,606
Errol Sd - (Sau 20)	35,679	36,733	-	-	314	314	-	113	-	-	113	2,641	729	3,370
Exeter - Emp/Fire/Pol	1,230,356	1,351,711	-	-	-	-	-	3,882	-	14,739	18,621	91,063	(34,309)	56,754
Exeter Reg Coop Sd - (Sau 16)	4,832,070	5,121,095	-	-	-	-	-	15,248	-	1,517	16,765	357,640	(3,531)	354,109
Exeter Sd - (Sau 16)	1,751,041	1,813,804	-	-	12,063	12,063	-	5,525	-	-	5,525	129,601	28,081	157,682
Fall Mountain Reg Sd	2,354,177	2,480,466	-	-	3,625	3,625	-	7,429	-	-	7,429	174,242	8,439	182,681
Farmington - Fire/Pol	230,221	239,836	-	-	1,176	1,176	-	726	-	-	726	17,040	2,739	19,779
Farmington Sd - (Sau 61)	1,328,553	1,461,977	-	-	-	-	-	4,192	-	16,632	20,824	98,331	(38,714)	59,617
Fitzwilliam - Emp/Pol	52,844	58,211	-	-	-	-	-	167	-	680	847	3,911	(1,582)	2,329
Francestown - Emp/Pol	10,538	4,907	-	-	1,878	1,878	-	33	-	-	33	780	4,372	5,152
Franconia - Police	64,546	61,661	-	-	2,007	2,007	-	204	-	-	204	4,777	4,672	9,449
Franklin - Emp/Fire/Pol	730,424	754,658	-	-	5,617	5,617	-	2,305	-	-	2,305	54,061	13,075	67,136
Franklin Sd - (Sau 18)	1,130,632	1,262,824	-	-	-	-	-	3,568	-	19,757	23,325	83,682	(45,988)	37,694
Freedom - Police/Fire	43,926	50,788	-	-	-	-	-	139	-	1,287	1,426	3,251	(2,994)	257
Freedom Sd - (Sau 13)	120,599	125,954	-	-	521	521	-	381	-	-	381	8,926	1,212	10,138
Fremont - Police	71,057	69,359	-	-	1,766	1,766	-	224	-	-	224	5,259	4,109	9,368
Fremont Sd - (Sau 83)	581,605	607,526	-	-	2,482	2,482	-	1,835	-	-	1,835	43,047	5,778	48,825
Gilford - Emp/Fire/Pol	711,824	741,586	-	-	3,628	3,628	-	2,246	-	-	2,246	52,685	8,444	61,129
Gilford Sd - Emp/Teach	1,963,102	2,103,878	-	-	-	-	-	6,195	-	7,635	13,830	145,297	(17,771)	127,526
Gilmanton - Emp/Fire/Pol	170,604	176,542	-	-	1,228	1,228	-	538	-	-	538	12,627	2,860	15,487
Gilmanton Sd - Emp/Teach	580,633	564,744	-	-	15,028	15,028	-	1,832	-	-	1,832	42,975	34,984	77,959
Goffstown - Emp/Fire/Pol	1,031,008	1,119,040	-	-	-	-	-	3,253	-	8,246	11,499	76,309	(19,194)	57,115
Goffstown Sd - (Sau 19)	3,571,882	3,780,181	-	-	486	486	-	11,271	-	-	11,271	264,369	1,131	265,500
Goffstown Village Water Prcnct	2,777	2,974	-	-	-	-	-	9	-	10	19	206	(24)	182
Gorham - Emp/Fire/Pol	175,572	182,558	-	-	1,002	1,002	-	554	-	-	554	12,995	2,331	15,326
Goshen - Emp/Pol	2,661	2,666	-	-	46	46	-	8	-	-	8	197	106	303
Governor Wentworth Reg Sd	3,833,832	4,021,200	-	-	11,403	11,403	-	12,098	-	-	12,098	283,756	26,541	310,297
Grafton - Emp/Pol	18,669	15,813	-	-	1,188	1,188	-	59	-	-	59	1,382	2,765	4,147
Grafton County - Emp/Pol	1,210,353	1,281,261	-	-	68	68	-	3,819	-	-	3,819	89,583	156	89,739
Grantham - Emp/Pol	79,335	75,741	-	-	2,481	2,481	-	250	-	-	250	5,872	5,776	11,648
Grantham Sd (Sau75)	358,620	374,580	-	-	1,537	1,537	-	1,132	-	-	1,132	26,543	3,579	30,122
Great Bay Elearning Charter Sc	149,019	152,348	-	-	1,631	1,631	-	470	-	-	470	11,029	3,798	14,827
Greenfield - Emp/Pol	67,339	63,460	-	-	2,355	2,355	-	212	-	-	212	4,984	5,481	10,465
Greenland - Emp/Pol	193,840	216,083	-	-	-	-	-	612	-	3,261	3,873	14,347	(7,590)	6,757
Greenland Sd - (Sau 50)	524,056	553,063	-	-	538	538	-	1,654	-	-	1,654	38,787	1,253	40,040
Greenville - Emp/Pol	101,560	93,912	-	-	4,092	4,092	-	320	-	-	320	7,517	9,525	17,042
Groton - Emp/Pol	18,522	18,362	-	-	375	375	-	58	-	-	58	1,371	873	2,244
Grs Coop Sd - (Sau 20)	588,162	612,833	-	-	2,973	2,973	-	1,856	-	-	1,856	43,532	6,922	50,454
Hampstead - Emp/Fire/Pol	280,851	297,806	-	-	-	-	-	886	-	136	1,022	20,787	(314)	20,473
Hampstead Sd - (Sau 55)	1,559,461	1,669,429	-	-	-	-	-	4,921	-	5,505	10,426	115,422	(12,815)	102,607
Hampton - Emp/Fire/Pol	1,873,507	2,013,224	-	-	-	-	-	5,912	-	8,899	14,811	138,665	(20,714)	117,951
Hampton Falls - Emp/Fire/Pol	113,286	99,844	-	-	6,040	6,040	-	357	-	-	357	8,385	14,060	22,445
Hampton Falls Sd - (Sau 21)	523,670	566,952	-	-	-	-	-	1,652	-	3,758	5,410	38,759	(8,748)	30,011
Hampton Sd - (Sau 90)	1,967,253	2,147,668	-	-	-	-	-	6,208	-	19,474	25,682	145,604	(45,328)	100,276
Hancock - Police	53,152	48,730	-	-	2,268	2,268	-	168	-	-	168	3,934	5,278	9,212
Hanover - Emp/Fire/Pol	1,063,694	1,066,994	-	-	17,794	17,794	-	3,357	-	-	3,357	78,728	41,419	120,147
Hanover Sd - (Sau 70)	917,051	981,697	-	-	-	-	-	2,894	-	3,231	6,125	67,874	(7,521)	60,353
Harrisville - Police	17,681	17,804	-	-	275	275	-	56	-	-	56	1,309	641	1,950
Harrisville Sd - (Sau 29)	84,565	80,165	-	-	2,816	2,816	-	267	-	-	267	6,259	6,555	12,814
Haverhill - Emp/Pol	143,943	146,449	-	-	1,789	1,789	-	454	-	-	454	10,654	4,164	14,818
Haverhill Coop Sd - (Sau 23)	1,053,990	1,197,122	-	-	-	-	-	3,326	-	24,398	27,724	78,010	(56,792)	21,218
Hebron - Emp/Pol	20,173	22,178	-	-	-	-	-	64	-	246	310	1,493	(573)	920

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
As of and for the years ended June 30, 2017 and 2016

Employer	Deferred Outflows of Resources - June 30, 2017			Deferred Inflows of Resources - June 30, 2017			OPEB Expense - Year ended June 30, 2017							
	Net OPEB Liability		Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
	June 30, 2017	June 30, 2016												
Henniker - Emp/Fire/Pol	\$ 200,312	\$ 218,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 632	\$ -	\$ 1,793	\$ 2,425	\$ 14,826	\$ (4,172)	\$ 10,654
Henniker Sd - (Sau 24)	672,427	709,385	-	-	770	770	-	2,122	-	-	2,122	49,769	1,790	51,559
Hill Sd - (Sau 103)	60,527	75,049	-	-	-	-	-	191	-	3,295	3,486	4,480	(7,670)	(3,190)
Hillsboro-Deering Sd (Sau 34)	1,889,561	1,983,756	-	-	5,065	5,065	-	5,963	-	-	5,963	139,854	11,788	151,642
Hillsborough - Fire/Pol	339,990	344,520	-	-	4,643	4,643	-	1,073	-	-	1,073	25,164	10,808	35,972
Hillsborough County - Emp/Pol	2,683,536	2,951,032	-	-	-	-	-	8,468	-	32,991	41,459	198,619	(76,795)	121,824
Hinsdale - Emp/Pol	147,770	154,139	-	-	696	696	-	466	-	-	466	10,937	1,619	12,556
Hinsdale Sd - (Sau 92)	860,605	870,006	-	-	12,373	12,373	-	2,716	-	-	2,716	63,697	28,802	92,499
Holderness - Emp/Fire/Pol	112,831	121,072	-	-	-	-	-	356	-	484	840	8,351	(1,126)	7,225
Holderness Sd - (Sau 48)	318,011	334,981	-	-	517	517	-	1,003	-	-	1,003	23,537	1,203	24,740
Hollis - Emp/Fire/Pol	509,344	562,444	-	-	-	-	-	1,607	-	6,962	8,569	37,698	(16,205)	21,493
Hollis Sd - (Sau 41)	1,106,964	1,129,196	-	-	12,869	12,869	-	3,493	-	-	3,493	81,931	29,955	111,886
Hollis-Brookline Coop (Sau 41)	1,824,143	1,922,612	-	-	2,625	2,625	-	5,756	-	-	5,756	135,012	6,109	141,121
Hooksett - Emp/Fire/Police	1,150,898	1,280,553	-	-	-	-	-	3,632	-	18,636	22,268	85,182	(43,381)	41,801
Hooksett Public Library - Emp	7,205	7,348	-	-	84	84	-	23	-	-	23	533	196	729
Hooksett Sd - (Sau 15)	1,695,034	1,827,226	-	-	-	-	-	5,349	-	9,789	15,138	125,456	(22,787)	102,669
Hooksett Sewer Commission	7,668	8,065	-	-	16	16	-	24	-	-	24	568	38	606
Hooksett Village Water Precnct	6,966	5,374	-	-	602	602	-	22	-	-	22	516	1,400	1,916
Hopkinton - Emp/Fire/Pol	260,284	310,570	-	-	-	-	-	821	-	10,515	11,336	19,265	(24,474)	(5,209)
Hopkinton Sd - Emp/Teach	1,526,212	1,700,547	-	-	-	-	-	4,816	-	25,435	30,251	112,961	(59,206)	53,755
Hudson - Emp/Fire/Pol	2,103,080	2,168,480	-	-	17,489	17,489	-	6,636	-	-	6,636	155,567	40,708	196,365
Hudson Sd - Emp/Teach	4,059,818	4,339,259	-	-	-	-	-	12,811	-	12,275	25,086	300,483	(28,574)	271,909
Inter-Lakes Sd - (Sau 02)	1,996,714	2,038,735	-	-	22,635	22,635	-	6,301	-	-	6,301	147,784	52,689	200,473
Jackson - Emp/Pol/Fire	43,455	57,870	-	-	-	-	-	137	-	3,564	3,701	3,216	(8,297)	(5,081)
Jackson Sd - (Sau 09)	80,214	84,747	-	-	55	55	-	253	-	-	253	5,937	127	6,064
Jaffrey - Emp/Fire/Pol	316,484	351,643	-	-	-	-	-	999	-	4,976	5,975	23,424	(11,584)	11,840
Jaffrey-Rindge Coop Sd	2,068,736	2,167,339	-	-	6,904	6,904	-	6,528	-	-	6,528	153,115	16,071	169,186
Jefferson - Emp	2,422	2,441	-	-	38	38	-	8	-	-	8	179	86	265
John Stark Reg Sd - (Sau 24)	1,136,001	1,218,051	-	-	-	-	-	3,585	-	4,594	8,179	84,080	(10,693)	73,387
Kearsarge Reg Coop Sd	3,050,449	3,246,688	-	-	-	-	-	9,626	-	5,099	14,725	225,775	(11,868)	213,907
Keene - Emp/Fire/Pol	2,365,995	2,574,061	-	-	-	-	-	7,466	-	20,740	28,206	175,116	(48,278)	126,838
Keene Sd - (Sau 29)	4,883,502	5,422,525	-	-	-	-	-	15,410	-	75,733	91,143	361,447	(176,290)	185,157
Kensington - Police	67,455	72,342	-	-	-	-	-	213	-	277	490	4,993	(645)	4,348
Kensington Sd - (Sau 16)	227,930	237,470	-	-	1,158	1,158	-	719	-	-	719	16,870	2,697	19,567
Kingston - Emp/Fire/Pol	214,762	262,639	-	-	-	-	-	678	-	10,594	11,272	15,895	(24,662)	(8,767)
Laconia - Emp/Fire/Pol	1,818,935	1,919,613	-	-	1,869	1,869	-	5,740	-	-	5,740	134,626	4,351	138,977
Laconia Housing & Redevelopmnt	23,066	23,570	-	-	256	256	-	73	-	-	73	1,707	596	2,303
Laconia Sd - Empl/Teach	2,766,420	3,256,994	-	-	-	-	-	8,729	-	98,563	107,292	204,753	(229,431)	(24,678)
Laconia Water Works - Emp	22,187	21,703	-	-	537	537	-	70	-	-	70	1,642	1,250	2,892
Lafayette Reg Coop Sd (Sau 35)	214,114	222,565	-	-	1,242	1,242	-	676	-	-	676	15,847	2,890	18,737
Lakes Region Mutual Fire Aid	46,379	48,822	-	-	85	85	-	146	-	-	146	3,433	198	3,631
Lakes Region Planning Comm.	4,636	6,199	-	-	-	-	-	15	-	388	403	343	(902)	(559)
Lancaster - Emp/Fire/Pol	164,703	178,009	-	-	-	-	-	520	-	1,089	1,609	12,190	(2,537)	9,653
Landaff Sd - (Sau 35)	14,326	12,847	-	-	698	698	-	45	-	-	45	1,060	1,623	2,683
Langdon - Police	6,642	15,921	-	-	-	-	-	21	-	2,671	2,692	492	(6,218)	(5,726)
Lebanon - Emp/Fire/Pol	1,629,045	1,695,898	-	-	8,680	8,680	-	5,140	-	-	5,140	120,572	20,205	140,777
Lebanon Sd(Sau 88) - Emp/Teach	3,232,679	3,441,093	-	-	-	-	-	10,201	-	5,539	15,740	239,263	(12,893)	226,370
Lee - Emp/Fire/Pol	173,999	194,222	-	-	-	-	-	549	-	3,004	3,553	12,878	(6,993)	5,885
Lempster - Emp/Pol	6,542	6,715	-	-	63	63	-	21	-	-	21	484	148	632
Lempster Sd Emp/Teachers	135,326	182,799	-	-	-	-	-	427	-	11,876	12,303	10,016	(27,644)	(17,628)
Lincoln - Emp/Pol	170,103	170,927	-	-	2,757	2,757	-	537	-	-	537	12,590	6,416	19,006
Lincoln-Woodstock Sd	628,493	671,686	-	-	-	-	-	1,983	-	1,880	3,863	46,517	(4,376)	42,141
Lisbon - Police	52,913	57,153	-	-	-	-	-	167	-	340	507	3,916	(791)	3,125
Lisbon Reg Sd - (Sau 35)	557,204	579,391	-	-	3,173	3,173	-	1,758	-	-	1,758	41,241	7,387	48,628

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
As of and for the years ended June 30, 2017 and 2016

Employer	Deferred Outflows of Resources - June 30, 2017			Deferred Inflows of Resources - June 30, 2017			OPEB Expense - Year ended June 30, 2017							
	Net OPEB Liability		Differences Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
	June 30, 2017	June 30, 2016												
Litchfield - Emp/Fire/Pol	\$ 368,572	\$ 381,945	\$ -	\$ -	\$ 2,491	\$ 2,491	\$ -	\$ 1,163	\$ -	\$ -	\$ 1,163	\$ 27,279	\$ 5,797	\$ 33,076
Litchfield Sd - Emp/Teach	1,749,251	1,871,299	-	-	-	-	-	5,520	-	5,784	11,304	129,469	(13,462)	116,007
Littleton - Emp/Fire/Pol	381,023	403,065	-	-	105	105	-	1,202	-	-	1,202	28,201	245	28,446
Littleton Public Library - Emp	3,140	3,183	-	-	43	43	-	10	-	-	10	232	99	331
Littleton Sd - Emp/Teach	1,426,835	1,466,310	-	-	13,336	13,336	-	4,502	-	-	4,502	105,605	31,043	136,648
Littleton Water & Light Dept	26,738	29,643	-	-	-	-	-	84	-	401	485	1,979	(933)	1,046
Londonderry - Emp/Fire/Pol	2,785,822	2,985,382	-	-	-	-	-	8,791	-	10,770	19,561	206,189	(25,070)	181,119
Londonderry Sd - Emp/Teach	6,832,618	7,220,966	-	-	3,967	3,967	-	21,560	-	-	21,560	505,708	9,233	514,941
Loudon - Emp/Fire/Pol	193,377	185,124	-	-	5,895	5,895	-	610	-	-	610	14,313	13,723	28,036
Lyme - Emp/Pol	38,680	47,831	-	-	-	-	-	122	-	2,066	2,188	2,863	(4,811)	(1,948)
Lyme Sd - (Sau 76)	408,324	402,748	-	-	8,887	8,887	-	1,288	-	-	1,288	30,222	20,686	50,908
Lyndeborough - Police	13,045	10,681	-	-	941	941	-	41	-	-	41	966	2,190	3,156
Madison - Emp/Pol	72,878	91,412	-	-	-	-	-	230	-	4,282	4,512	5,394	(9,969)	(4,575)
Madison Sd - (Sau 13)	255,447	254,907	-	-	4,673	4,673	-	806	-	-	806	18,907	10,879	29,786
Manchester - Fire/Pol	11,527,086	12,268,677	-	-	-	-	-	36,374	-	19,278	55,652	853,163	(44,876)	808,287
Manchester Sd - Empl/Teacher	17,910,725	19,164,160	-	-	-	-	-	56,518	-	60,352	116,870	1,325,641	(140,485)	1,185,156
Marlborough - Emp/Pol	55,397	66,710	-	-	-	-	-	175	-	2,421	2,596	4,100	(5,636)	(1,536)
Marlborough Sd - (Sau 29)	235,398	257,174	-	-	-	-	-	743	-	2,387	3,130	17,423	(5,555)	11,868
Marlow - Emp	4,042	4,241	-	-	12	12	-	13	-	-	13	299	27	326
Marlow Sd - (Sau 29)	62,140	57,728	-	-	2,423	2,423	-	196	-	-	196	4,599	5,640	10,239
Mascenic Reg Sd - (Sau 87)	1,184,571	1,315,536	-	-	-	-	-	3,738	-	18,436	22,174	87,675	(42,913)	44,762
Mascoma Valley Sd - Empl/Teach	1,770,643	1,865,575	-	-	2,743	2,743	-	5,587	-	-	5,587	131,052	6,384	137,436
Mason - Police	44,358	51,005	-	-	-	-	-	140	-	1,214	1,354	3,283	(2,826)	457
Mason Sd (Sau 89)	80,685	84,797	-	-	189	189	-	255	-	-	255	5,972	441	6,413
Maxfield Public Library	1,828	1,841	-	-	28	28	-	6	-	-	6	135	66	201
Meredith - Emp/Fire/Pol	411,541	414,429	-	-	6,400	6,400	-	1,299	-	-	1,299	30,460	14,898	45,358
Meriden Village Water District	1,173	1,241	-	-	-	-	-	4	-	-	4	87	-	87
Merrimack - Emp/Fire/Pol	2,008,147	1,999,186	-	-	38,157	38,157	-	6,337	-	-	6,337	148,631	88,821	237,452
Merrimack County - Emp/Pol	2,552,167	2,781,721	-	-	-	-	-	8,053	-	23,910	31,963	188,896	(55,655)	133,241
Merrimack Sd - Emp/Teach	5,154,031	5,510,179	-	-	-	-	-	16,264	-	16,002	32,266	381,469	(37,248)	344,221
Merrimack Valley Sd (Sau 46)	3,276,474	3,634,765	-	-	-	-	-	10,339	-	49,804	60,143	242,504	(115,931)	126,573
Merrimack Village District	18,391	20,145	-	-	-	-	-	58	-	202	260	1,361	(471)	890
Middleton - Police	68,342	74,133	-	-	-	-	-	216	-	533	749	5,058	(1,241)	3,817
Middleton Sd - Emp/Teach	135,527	-	-	-	43,120	43,120	-	428	-	-	428	10,031	100,372	110,403
Milan Sd - (Sau 20)	110,764	100,310	-	-	5,097	5,097	-	350	-	-	350	8,198	11,866	20,064
Milford - Emp/Fire/Pol	724,839	738,537	-	-	8,685	8,685	-	2,287	-	-	2,287	53,648	20,215	73,863
Milford Area Communication Ctr	7,036	7,873	-	-	-	-	-	22	-	127	149	521	(297)	224
Milford Sd - Empl/Teacher	3,394,875	3,609,021	-	-	-	-	-	10,713	-	4,397	15,110	251,268	(10,235)	241,033
Milton - Emp/Fire/Pol	179,761	202,386	-	-	-	-	-	567	-	3,625	4,192	13,305	(8,436)	4,869
Milton Sd - (Sau 64)	724,715	769,371	-	-	-	-	-	2,287	-	620	2,907	53,639	(1,445)	52,194
Monadnock Reg Sd - (Sau 93)	2,382,450	2,553,716	-	-	-	-	-	7,518	-	9,391	16,909	176,334	(21,860)	154,474
Monroe - Emp	2,175	2,183	-	-	36	36	-	7	-	-	7	161	84	245
Monroe Sd - Emp/Tch	156,340	161,288	-	-	1,275	1,275	-	493	-	-	493	11,571	2,966	14,537
Mont Vernon - Emp/Pol	68,388	73,200	-	-	-	-	-	216	-	238	454	5,062	(554)	4,508
Mont Vernon Sd - (Sau 39)	252,979	272,878	-	-	-	-	-	798	-	1,512	2,310	18,724	(3,520)	15,204
Moultonborough - Emp/Fire/Pol	330,378	361,824	-	-	-	-	-	1,043	-	3,615	4,658	24,452	(8,416)	16,036
Moultonborough Sd - Emp/Teach	1,101,024	1,172,753	-	-	-	-	-	3,474	-	2,110	5,584	81,491	(4,912)	76,579
Nashua - Emp/Fire/Pol	9,386,236	9,965,587	-	-	-	-	-	29,618	-	8,333	37,951	694,711	(19,397)	675,314
Nashua Airport Authority - Emp	5,007	3,757	-	-	463	463	-	16	-	-	16	371	1,080	1,451
Nashua Housing Authority	28,281	28,485	-	-	438	438	-	89	-	-	89	2,093	1,020	3,113
Ne Interstate Water Pol Cntrl	4,227	4,366	-	-	33	33	-	13	-	-	13	313	77	390
Nelson - Emp	3,726	3,824	-	-	36	36	-	12	-	-	12	276	85	361
Nelson Sd - (Sau 29)	80,076	84,380	-	-	120	120	-	253	-	-	253	5,927	281	6,208
New Boston - Police	120,152	108,017	-	-	5,769	5,769	-	379	-	-	379	8,893	13,428	22,321

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
As of and for the years ended June 30, 2017 and 2016

Employer	Deferred Outflows of Resources - June 30, 2017			Deferred Inflows of Resources - June 30, 2017			OPEB Expense - Year ended June 30, 2017							
	Net OPEB Liability		Differences Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
	June 30, 2017	June 30, 2016												
New Boston Sd - (Sau 19)	\$ 633,755	\$ 656,439	\$ -	\$ -	\$ 4,375	\$ 4,375	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 46,907	\$ 10,185	\$ 57,092
New Castle - Emp/Fire/Pol	124,048	135,810	-	-	-	-	-	391	-	1,344	1,735	9,181	(3,128)	6,053
New Castle Sd - (Sau 50)	88,531	114,090	-	-	-	-	-	279	-	6,118	6,397	6,552	(14,239)	(7,842)
New Durham - Emp/Pol	70,317	94,453	-	-	-	-	-	222	-	6,011	6,233	5,204	(13,993)	(7,760)
New Hampton - Emp/Pol/Fire	102,270	116,698	-	-	-	-	-	323	-	2,530	2,853	7,569	(5,888)	1,671
New Ipswich - Emp/Pol	105,471	135,602	-	-	-	-	-	333	-	7,192	7,525	7,806	(16,740)	(9,215)
New London - Emp/Fire/Pol	226,364	222,265	-	-	5,229	5,229	-	714	-	-	714	16,754	12,173	28,927
New London-Springfield Wtr Sys	3,657	3,774	-	-	29	29	-	12	-	-	12	271	68	339
Newbury - Police	79,181	85,772	-	-	-	-	-	250	-	583	833	5,860	(1,355)	4,505
Newfields - Emp/Pol	57,766	89,329	-	-	-	-	-	182	-	8,465	8,647	4,275	(19,704)	(11,057)
Newfields Sd - (Sau 16)	206,916	198,554	-	-	6,167	6,167	-	653	-	-	653	15,315	14,355	29,670
Newfound Area Sd - Emp/Teach	1,696,269	1,796,283	-	-	-	-	-	5,353	-	98	5,451	125,547	(228)	125,319
Newington - Emp/Fire/Pol	428,405	450,454	-	-	940	940	-	1,352	-	-	1,352	31,708	2,188	33,896
Newington Sd - (Sau 50)	107,230	115,607	-	-	-	-	-	338	-	623	961	7,937	(1,451)	6,486
Newmarket - Emp/Pol/Fire	342,998	375,963	-	-	-	-	-	1,082	-	3,849	4,931	25,387	(8,958)	16,429
Newmarket Sd - Emp/Teach	1,547,743	1,611,701	-	-	8,115	8,115	-	4,884	-	-	4,884	114,554	18,887	133,441
Newport - Emp/Fire/Pol	403,618	426,434	-	-	272	272	-	1,274	-	-	1,274	29,873	632	30,505
Newport Sd - (Sau 43)	1,167,145	1,290,975	-	-	-	-	-	3,683	-	16,600	20,283	86,385	(38,639)	47,746
Newton - Emp/Pol	115,639	148,057	-	-	-	-	-	365	-	7,699	8,064	8,559	(17,923)	(9,864)
Next Charter School	61,738	51,855	-	-	4,060	4,060	-	195	-	-	195	4,569	9,452	14,021
Nh Community Developmental Fin	9,867	10,331	-	-	35	35	-	31	-	-	31	730	81	811
Nh Land & Community Heritage	11,926	11,597	-	-	309	309	-	38	-	-	38	883	721	1,604
Nh Municipal Bond Bank - Emp	8,000	4,649	-	-	1,148	1,148	-	25	-	-	25	592	2,673	3,265
North Conway Wtr Prc&Fire Dep	55,042	57,503	-	-	233	233	-	174	-	-	174	4,074	541	4,615
North Country Charter Academy	46,248	51,471	-	-	-	-	-	146	-	752	898	3,423	(1,753)	1,670
North Country Education Serv	152,043	153,481	-	-	2,253	2,253	-	480	-	-	480	11,253	5,245	16,498
North Hampton - Emp/Fire/Pol	570,249	556,288	-	-	14,266	14,266	-	1,799	-	-	1,799	42,206	33,209	75,415
North Hampton Sd - (Sau 21)	826,939	915,154	-	-	-	-	-	2,609	-	11,905	14,514	61,205	(27,712)	33,493
Northfield - Emp/Pol	157,829	143,092	-	-	7,216	7,216	-	498	-	-	498	11,682	16,797	28,479
Northumberland - Emp/Pol	12,289	43,048	-	-	-	-	-	39	-	9,026	9,065	910	(21,011)	(20,101)
Northumberland Sd - (Sau 58)	462,101	535,967	-	-	-	-	-	1,458	-	14,036	15,494	34,202	(32,673)	1,529
Northwood - Emp/Fire/Pol	208,567	229,163	-	-	-	-	-	658	-	2,506	3,164	15,437	(5,833)	9,604
Northwood Sd - (Sau 44)	425,357	493,560	-	-	-	-	-	1,342	-	12,983	14,325	31,482	(30,222)	1,260
Nottingham - Fire/Pol	144,584	148,324	-	-	1,430	1,430	-	456	-	-	456	10,701	3,327	14,028
Nottingham Sd - (Sau 44)	671,331	694,830	-	-	4,795	4,795	-	2,118	-	-	2,118	49,688	11,160	60,848
Orford - Emp/Pol	17,913	25,636	-	-	-	-	-	57	-	2,004	2,061	1,326	(4,666)	(3,340)
Ossipee - Emp/Pol	216,960	218,599	-	-	3,339	3,339	-	685	-	-	685	16,058	7,772	23,830
Oyster River Coop Sd	3,719,435	3,734,925	-	-	61,032	61,032	-	11,737	-	-	11,737	275,290	142,067	417,357
Pease Development Authority	432,717	465,117	-	-	-	-	-	1,365	-	2,095	3,460	32,027	(4,875)	27,152
Pelham - Emp/Fire/Pol	947,137	1,029,186	-	-	-	-	-	2,989	-	7,929	10,918	70,101	(18,457)	51,644
Pelham Sd - (Sau 28)	2,246,337	2,319,087	-	-	17,810	17,810	-	7,088	-	-	7,088	166,260	41,456	207,716
Pembroke - Emp/Pol	222,160	226,272	-	-	2,687	2,687	-	701	-	-	701	16,443	6,256	22,699
Pembroke Sd - (Sau 53)	2,328,156	2,427,653	-	-	11,217	11,217	-	7,347	-	-	7,347	172,316	26,110	198,426
Pemi Baker Coop - (Sau 48)	1,093,302	1,099,112	-	-	17,562	17,562	-	3,450	-	-	3,450	80,919	40,881	121,800
Penacook Boscawen Water Prcnet	1,558	2,733	-	-	-	-	-	5	-	326	331	115	(757)	(642)
Peterborough - Emp/Fire/Pol	348,074	368,389	-	-	42	42	-	1,098	-	-	1,098	25,762	99	25,861
Piermont Police	17,180	17,913	-	-	83	83	-	54	-	-	54	1,272	194	1,466
Piermont Sd - (Sau 23)	91,030	109,133	-	-	-	-	-	287	-	3,832	4,119	6,737	(8,921)	(2,184)
Pittsburg - Emp/Pol	19,085	21,003	-	-	-	-	-	60	-	239	299	1,413	(557)	856
Pittsburg Sd - (Sau 07)	212,879	242,744	-	-	-	-	-	672	-	5,215	5,887	15,756	(12,139)	3,617
Pittsfield - Emp/Fire/Pol	232,042	249,809	-	-	-	-	-	732	-	1,241	1,973	17,174	(2,889)	14,285
Pittsfield Sd - (Sau 51)	784,764	875,230	-	-	-	-	-	2,476	-	13,326	15,802	58,083	(31,020)	27,063
Plainfield - Emp/Pol	67,856	58,003	-	-	4,160	4,160	-	214	-	-	214	5,022	9,681	14,703
Plainfield Sd - Emp/Teach	364,429	410,930	-	-	-	-	-	1,150	-	7,538	8,688	26,973	(17,546)	9,427

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
As of and for the years ended June 30, 2017 and 2016

Employer	Net OPEB Liability		Deferred Outflows of Resources - June 30, 2017				Deferred Inflows of Resources - June 30, 2017				OPEB Expense - Year ended June 30, 2017			
	June 30, 2017	June 30, 2016	Differences Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
Plaistow - Emp/Fire/Pol	\$ 467,671	\$ 489,145	\$ -	\$ -	\$ 1,807	\$ 1,807	\$ -	\$ 1,476	\$ -	\$ -	\$ 1,476	\$ 34,614	\$ 4,204	\$ 38,818
Plaistow Public Library - Emp	2,823	3,016	-	-	-	-	-	9	-	8	17	209	(19)	190
Plymouth - Emp/Fire/Pol	457,696	462,851	-	-	6,534	6,534	-	1,444	-	-	1,444	33,876	15,210	49,086
Plymouth Sd - (Sau 48)	755,750	792,474	-	-	2,311	2,311	-	2,385	-	-	2,385	55,936	5,380	61,316
Plymouth Village Water & Sewer	13,145	12,364	-	-	467	467	-	41	-	-	41	973	1,087	2,060
Portsmouth - Emp/Fire/Pol	3,200,888	3,288,845	-	-	30,097	30,097	-	10,100	-	-	10,100	236,910	70,059	306,969
Portsmouth Housing Authority	32,617	36,208	-	-	-	-	-	103	-	503	606	2,414	(1,172)	1,242
Portsmouth Sd - Emp/Teacher	4,819,696	5,199,785	-	-	-	-	-	15,209	-	29,100	44,309	356,724	(67,739)	288,985
Portsmouth-Josie F. Prescott	764	1,658	-	-	-	-	-	2	-	255	257	57	(594)	(537)
Profile Coop Sd - (Sau 35)	434,221	478,781	-	-	-	-	-	1,370	-	5,721	7,091	32,138	(13,319)	18,819
Prospect Mountain High School	718,767	832,074	-	-	-	-	-	2,268	-	21,355	23,623	53,199	(49,710)	3,489
Raymond - Emp/Fire/Pol	427,965	471,965	-	-	-	-	-	1,350	-	5,664	7,014	31,675	(13,185)	18,490
Raymond Sd - Emp/Teach	1,795,908	1,888,320	-	-	3,946	3,946	-	5,667	-	-	5,667	132,922	9,186	142,108
Rindge - Emp/Fire/Pol	186,774	206,427	-	-	-	-	-	589	-	2,608	3,197	13,824	(6,069)	7,755
Rivendell Interstate Sd	166,199	243,610	-	-	-	-	-	524	-	20,327	20,851	12,301	(47,316)	(35,015)
Rochester - Emp/Fire/Pol	1,983,492	2,206,080	-	-	-	-	-	6,259	-	31,859	38,118	146,806	(74,161)	72,645
Rockingham County-Emp/Pol/Fire	2,059,247	2,331,059	-	-	-	-	-	6,498	-	45,314	51,812	152,413	(105,478)	46,935
Rockingham Planning Comm - Emp	7,892	7,682	-	-	202	202	-	25	-	-	25	584	472	1,056
Rollinsford - Emp/Pol	63,814	70,000	-	-	-	-	-	201	-	733	934	4,723	(1,704)	3,019
Rollinsford Sd - (Sau 56)	225,438	268,579	-	-	-	-	-	711	-	8,983	9,694	16,686	(20,909)	(4,223)
Rumney - Emp/Pol	33,365	34,242	-	-	326	326	-	105	-	-	105	2,469	758	3,227
Rumney Sd - (Sau 48) Emp/Teach	187,669	170,819	-	-	8,378	8,378	-	592	-	-	592	13,890	19,501	33,391
Rye - Emp/Fire/Pol	459,447	486,887	-	-	-	-	-	1,450	-	131	1,581	34,005	(307)	33,698
Rye Sd - (Sau 50)	866,722	974,191	-	-	-	-	-	2,735	-	16,988	19,723	64,149	(39,544)	24,605
Rye Water District - Emp	5,508	4,799	-	-	310	310	-	17	-	-	17	408	723	1,131
Salem - Emp/Fire/Pol	3,669,214	3,994,098	-	-	-	-	-	11,578	-	32,829	44,407	271,572	(76,418)	195,154
Salem Housing Authority - Emp	6,719	7,023	-	-	28	28	-	21	-	-	21	497	63	560
Salem Sd - Emp/Teach	5,733,731	6,106,149	-	-	-	-	-	18,093	-	10,653	28,746	424,375	(24,799)	399,576
Salisbury - Emp	1,203	1,266	-	-	3	3	-	4	-	-	4	89	5	94
Sanborn Regional Sd (Sau 17)	2,688,311	2,971,660	-	-	-	-	-	8,483	-	37,671	46,154	198,972	(87,688)	111,284
Sanbornton - Emp/Fire/Pol	124,025	138,026	-	-	-	-	-	391	-	2,017	2,408	9,180	(4,696)	4,484
Sanbornton Public Library	1,597	1,766	-	-	-	-	-	5	-	23	28	118	(53)	65
Sandown - Emp/Fire/Pol	167,873	165,128	-	-	3,790	3,790	-	530	-	-	530	12,425	8,821	21,246
Sandown Public Library	957	1,333	-	-	-	-	-	3	-	96	99	71	(224)	(153)
Sandwich - Police	36,883	39,682	-	-	-	-	-	116	-	190	306	2,730	(442)	2,288
Sau 02 - Emp/Teach	13,847	14,372	-	-	86	86	-	44	-	-	44	1,025	203	1,228
Sau 03 - Emp/Teach	1,689,511	1,869,533	-	-	-	-	-	5,331	-	24,260	29,591	125,047	(56,471)	68,576
Sau 06 - Emp	21,809	22,303	-	-	236	236	-	69	-	-	69	1,614	551	2,165
Sau 07 - Emp/Teach	22,842	21,512	-	-	803	803	-	72	-	-	72	1,691	1,870	3,561
Sau 09 - Emp/Teach	26,499	27,544	-	-	154	154	-	84	-	-	84	1,961	359	2,320
Sau 10 (Derry Coop Sd)	5,007,735	5,278,958	-	-	6,935	6,935	-	15,802	-	-	15,802	370,641	16,142	386,783
Sau 13 - Emp	14,480	29,785	-	-	-	-	-	46	-	4,344	4,390	1,072	(10,110)	(9,038)
Sau 15 - Emp/Teach	14,750	14,755	-	-	259	259	-	47	-	-	47	1,092	603	1,695
Sau 16 - Emp/Teach	72,724	108,791	-	-	-	-	-	229	-	9,554	9,783	5,383	(22,240)	(16,857)
Sau 18 - Emp/Teach	166,523	175,293	-	-	306	306	-	525	-	-	525	12,325	711	13,036
Sau 19 - Emp/Teach	63,304	43,557	-	-	7,052	7,052	-	200	-	-	200	4,685	16,416	21,101
Sau 20 - Emp	10,461	10,781	-	-	89	89	-	33	-	-	33	774	206	980
Sau 21 - Emp/Teach	18,221	20,504	-	-	-	-	-	33	-	-	33	1,349	(847)	502
Sau 23 - Emp/Teach	149,714	168,153	-	-	-	-	-	472	-	2,897	3,369	11,081	(6,743)	4,338
Sau 24 - Emp/Teach	119,481	108,100	-	-	5,530	5,530	-	377	-	-	377	8,843	12,873	21,716
Sau 29 - Emp/Teach	66,683	83,081	-	-	-	-	-	210	-	3,749	3,959	4,935	(8,729)	(3,794)
Sau 34 - Emp/Teach	13,678	14,047	-	-	131	131	-	43	-	-	43	1,012	304	1,316
Sau 35 - Emp/Teach	51,586	57,870	-	-	-	-	-	163	-	977	1,140	3,818	(2,275)	1,543
Sau 39 - Emp	30,179	32,076	-	-	-	-	-	95	-	-	95	2,234	(86)	2,148

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
 Schedule of OPEB Amounts by Employer
 As of and for the years ended June 30, 2017 and 2016

Employer	Deferred Outflows of Resources - June 30, 2017			Deferred Inflows of Resources - June 30, 2017			OPEB Expense - Year ended June 30, 2017							
	Net OPEB Liability		Differences Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
	June 30, 2017	June 30, 2016												
Sau 41 - Emp	\$ 19,217	\$ 20,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61	\$ 50	\$ 111	\$ 1,422	\$ (116)	\$ 1,306	
Sau 42	14,472,812	15,493,454	-	-	-	-	-	45,669	51,112	96,781	1,071,188	(118,975)	952,213	
Sau 43 - Emp/Teach	-	25,386	-	-	-	-	-	-	7,629	7,629	-	(17,757)	(17,757)	
Sau 44 - Emp/Teach	142,285	146,491	-	-	1,249	1,249	-	449	-	449	10,531	2,907	13,438	
Sau 46 - Emp	15,791	15,530	-	-	358	358	-	50	-	50	1,169	832	2,001	
Sau 48 - Emp/Teach	29,893	32,168	-	-	-	-	-	94	155	249	2,213	(362)	1,851	
Sau 50 - Emp/Teach	46,379	44,173	-	-	1,482	1,482	-	146	-	146	3,433	3,450	6,883	
Sau 53 - Emp/Teach	333,834	402,723	-	-	-	-	-	1,053	14,806	15,859	24,708	(34,465)	(9,757)	
Sau 54 (Rochester Sd)	6,126,371	6,219,215	-	-	80,294	80,294	-	19,332	-	19,332	453,436	186,904	640,340	
Sau 55 - Emp	26,638	23,786	-	-	1,327	1,327	-	84	-	84	1,972	3,090	5,062	
Sau 56 - Emp/Teach	46,279	47,897	-	-	331	331	-	146	-	146	3,425	770	4,195	
Sau 58 - Emp	7,807	5,882	-	-	717	717	-	25	-	25	578	1,667	2,245	
Sau 61 - Emp	-	13,822	-	-	-	-	-	-	4,154	4,154	-	(9,668)	(9,668)	
Sau 64 - Emp/Teach	11,656	88,688	-	-	-	-	-	37	22,942	22,979	863	(53,404)	(52,541)	
Sau 67 - Emp/Teachers	32,177	36,850	-	-	-	-	-	102	836	938	2,382	(1,946)	436	
Sau 70 - Emp	39,845	41,982	-	-	62	62	-	126	-	126	2,949	143	3,092	
Sau 71 Emp/Teacher	18,445	18,029	-	-	451	451	-	58	-	58	1,365	1,049	2,414	
Seabrook - Fire/Pol	1,392,675	1,436,916	-	-	11,300	11,300	-	4,395	-	4,395	103,077	26,305	129,382	
Seabrook Sd (Sau 21)	1,217,242	1,312,329	-	-	-	-	-	3,841	7,077	10,918	90,093	(16,473)	73,620	
Seacoast Charter Sch - Teach	118,339	117,015	-	-	2,488	2,488	-	373	-	373	8,759	5,791	14,550	
Shaker Regional Sd - (Sau 80)	1,914,448	2,090,431	-	-	-	-	-	6,041	19,074	25,115	141,696	(44,399)	97,297	
Shelburne - Emp	2,276	2,274	-	-	41	41	-	7	-	7	168	94	262	
Somersworth - Emp/Fire/Pol	860,157	957,070	-	-	-	-	-	2,714	13,932	16,646	63,663	(32,430)	31,233	
Somersworth Housing Authority	11,417	12,939	-	-	-	-	-	36	255	291	845	(595)	250	
Somersworth Sd - (Sau 56)	1,873,260	2,011,350	-	-	-	-	-	5,911	8,414	14,325	138,647	(19,586)	119,061	
Souhegan Coop Sd - (Sau 39)	1,587,688	1,759,875	-	-	-	-	-	5,010	23,704	28,714	117,511	(55,176)	62,335	
South Hampton - Police	28,428	17,054	-	-	3,920	3,920	-	90	-	90	2,104	9,124	11,228	
South Hampton Sd - (Sau 21)	145,478	125,471	-	-	8,581	8,581	-	459	-	459	10,767	19,976	30,743	
Southern Nh Planning Comm	15,066	15,338	-	-	185	185	-	48	-	48	1,115	429	1,544	
Springfield - Emp/Pol	38,279	38,316	-	-	664	664	-	121	-	121	2,833	1,548	4,381	
Stark - Emp	594	1,841	-	-	-	-	-	2	364	366	44	(848)	(804)	
Stark Sd - (Sau 58)	38,680	39,966	-	-	297	297	-	122	-	122	2,863	691	3,554	
State Of New Hampshire	87,317,290	90,529,216	-	-	576,850	576,850	-	275,533	-	275,533	6,462,677	1,342,774	7,805,451	
Stewartstown - Emp/Pol	926	1,008	-	-	-	-	-	3	8	11	69	(20)	49	
Stewartstown Sd - (Sau 07)	89,526	98,827	-	-	-	-	-	282	1,214	1,496	6,626	(2,826)	3,800	
Stoddard Sd - (Sau 24)	64,176	62,669	-	-	1,586	1,586	-	203	-	203	4,750	3,693	8,443	
Stratford - Fire / Police	106,467	105,334	-	-	2,221	2,221	-	336	-	336	7,880	5,169	13,049	
Stratford County - Emp/Pol	2,074,475	2,060,347	-	-	40,882	40,882	-	6,546	-	6,546	153,540	95,162	248,702	
Stratford Sd (Sau 44)	561,239	620,406	-	-	-	-	-	1,771	7,868	9,639	41,539	(18,315)	23,224	
Stratford - Emp	1,821	1,908	-	-	6	6	-	6	-	6	135	14	149	
Stratford Sd - (Sau 58)	104,769	112,282	-	-	-	-	-	331	408	739	7,754	(948)	6,806	
Stratham - Emp/Pol	278,236	280,793	-	-	4,145	4,145	-	878	-	878	20,593	9,649	30,242	
Stratham Sd - (Sau 16)	983,611	1,059,912	-	-	-	-	-	3,104	5,558	8,662	72,801	(12,937)	59,864	
Sugar Hill - Emp/Pol	16,632	19,820	-	-	-	-	-	52	665	717	1,231	(1,546)	(315)	
Sullivan County - Emp/Pol	738,794	756,091	-	-	7,849	7,849	-	2,331	-	2,331	54,681	18,272	72,953	
Sunapee - Emp/Pol	138,196	141,875	-	-	1,335	1,335	-	436	-	436	10,228	3,107	13,335	
Sunapee Sd (Sau 85) - Emp/Teach	959,403	1,028,545	-	-	-	-	-	3,027	3,834	6,861	71,009	(8,924)	62,085	
Sutton - Police	54,217	55,345	-	-	619	619	-	171	-	171	4,013	1,439	5,452	
Swanzy - Police/Fire	254,684	253,200	-	-	4,944	4,944	-	804	-	804	18,850	11,508	30,358	
Swnh District Fire Mutual Aid	65,588	72,850	-	-	-	-	-	207	1,024	1,231	4,854	(2,383)	2,471	
Tamworth - Emp/Fire/Pol	54,525	77,215	-	-	-	-	-	172	5,856	6,028	4,036	(13,630)	(9,594)	
Tamworth Sd - (Sau 13)	467,123	486,795	-	-	2,338	2,338	-	1,474	-	1,474	34,574	5,442	40,016	
Thornton - Emp/Pol	68,789	73,775	-	-	-	-	-	217	-	217	5,091	(659)	4,432	
Thornton Public Library	517	-	-	-	164	164	-	2	-	2	38	383	421	

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
As of and for the years ended June 30, 2017 and 2016

Employer	Deferred Outflows of Resources - June 30, 2017			Deferred Inflows of Resources - June 30, 2017			OPEB Expense - Year ended June 30, 2017							
	Net OPEB Liability		Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
	June 30, 2017	June 30, 2016												
Thornton Sd - (Sau 48)	\$ 333,124	\$ 374,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,051	\$ -	\$ 6,562	\$ 7,613	\$ 24,656	\$ (15,275)	\$ 9,381
Tilton - Emp/Pol	356,128	374,546	-	-	754	754	-	1,124	-	-	1,124	26,358	1,757	28,115
Tilton-Northfield Fire Dist	261,040	262,339	-	-	4,219	4,219	-	824	-	-	824	19,321	9,823	29,144
Timberlane Reg Sd (Sau 55)	6,049,813	6,457,701	-	-	-	-	-	19,090	-	15,730	34,820	447,770	(36,615)	411,155
Troy - Emp/Pol	57,334	56,262	-	-	1,335	1,335	-	181	-	-	181	4,243	3,106	7,349
Troy Water And Sewer	3,225	3,549	-	-	-	-	-	10	-	41	51	239	(94)	145
Tuftonboro - Emp/Fire/Pol	138,759	142,759	-	-	1,248	1,248	-	438	-	-	438	10,270	2,907	13,177
Unity - Emp	3,093	3,233	-	-	13	13	-	10	-	-	10	229	30	259
Unity Sd - (Sau 06)	99,153	108,142	-	-	-	-	-	313	-	950	1,263	7,339	(2,211)	5,128
Village District Of Eastman	4,767	5,107	-	-	-	-	-	15	-	17	32	353	(42)	311
Village District Of Eidelweiss	3,178	2,008	-	-	408	408	-	10	-	-	10	235	949	1,184
Virtual Learning Academy Chart	483,370	475,140	-	-	11,009	11,009	-	1,525	-	-	1,525	35,776	25,628	61,404
Wakefield - Emp/Fire/Pol	246,962	268,371	-	-	-	-	-	779	-	2,072	2,851	18,279	(4,824)	13,455
Wakefield Sd - (Sau 101)	516,835	532,501	-	-	4,419	4,419	-	1,631	-	-	1,631	38,253	10,288	48,541
Walpole - Emp/Pol	96,770	91,037	-	-	3,431	3,431	-	305	-	-	305	7,162	7,988	15,150
Warner - Emp/Pol	83,578	77,557	-	-	3,286	3,286	-	264	-	-	264	6,186	7,647	13,833
Warner Village Water District	2,538	2,691	-	-	-	-	-	8	-	1	9	188	(3)	185
Warren - Police	7,313	-	-	-	2,327	2,327	-	23	-	-	23	541	5,416	5,957
Warren Sd - (Sau 23)	124,094	149,449	-	-	-	-	-	392	-	5,428	5,820	9,185	(12,634)	(3,449)
Washington - Emp/Pol	8,632	20,795	-	-	-	-	-	27	-	3,502	3,529	639	(8,153)	(7,514)
Washington Sd - (Sau 34)	63,999	67,701	-	-	18	18	-	202	-	-	202	4,737	41	4,778
Waterville Estates Village Dis	6,804	6,682	-	-	157	157	-	21	-	-	21	504	365	869
Waterville Valley Emp/Fire/Pol	130,104	136,743	-	-	302	302	-	411	-	-	411	9,629	704	10,333
Waterville Valley Sd (Sau 48)	69,923	82,747	-	-	-	-	-	221	-	2,619	2,840	5,175	(6,096)	(921)
Weare - Emp/Pol	197,188	229,655	-	-	-	-	-	622	-	6,274	6,896	14,595	(14,604)	(9)
Weare Sd - (Sau 24)	1,179,356	1,219,550	-	-	8,749	8,749	-	3,721	-	-	3,721	87,289	20,367	107,656
Webster - Emp/Pol	39,467	40,874	-	-	275	275	-	125	-	-	125	2,921	638	3,559
Weeks Public Library	2,384	2,574	-	-	-	-	-	8	-	16	24	176	(35)	141
Wentworth Sd - (Sau 48)	97,325	87,438	-	-	4,690	4,690	-	307	-	-	307	7,203	10,917	18,120
Westmoreland - Emp	4,953	4,857	-	-	117	117	-	16	-	-	16	367	270	637
Westmoreland Sd - (Sau 29)	174,029	191,489	-	-	-	-	-	549	-	2,173	2,722	12,881	(5,059)	7,822
White Mtn Reg Sd - Emp/Teach	1,663,575	1,752,951	-	-	2,521	2,521	-	5,249	-	-	5,249	123,127	5,869	128,996
Whitefield - Emp/Pol/Fire	100,766	111,899	-	-	-	-	-	318	-	1,566	1,884	7,458	(3,645)	3,813
Wilmot - Emp/Pol	24,262	23,911	-	-	534	534	-	77	-	-	77	1,796	1,243	3,039
Wilton - Pol	147,014	163,395	-	-	-	-	-	464	-	2,327	2,791	10,881	(5,415)	5,466
Wilton-Lyndeborough (Sau 63)	830,565	899,591	-	-	-	-	-	2,621	-	6,075	8,696	61,473	(14,140)	47,333
Winchester - Emp/Pol	128,183	130,253	-	-	1,642	1,642	-	404	-	-	404	9,487	3,821	13,308
Winchester Sd - (Sau 94)	516,773	551,447	-	-	-	-	-	1,631	-	1,294	2,925	38,248	(3,010)	35,238
Windham - Emp/Fire/Pol	1,184,325	1,247,119	-	-	2,045	2,045	-	3,737	-	-	3,737	87,656	4,762	92,418
Windham Sd - (Sau 95)	3,934,027	4,094,158	-	-	21,357	21,357	-	12,414	-	-	12,414	291,172	49,712	340,884
Winnacunnet Coop Sd (Sau 21)	1,997,030	2,206,405	-	-	-	-	-	6,302	-	27,649	33,951	147,808	(64,361)	83,447
Winnisquam Reg Sd	2,008,525	2,103,603	-	-	6,900	6,900	-	6,338	-	-	6,338	148,659	16,061	164,720
Wolfboro - Emp/Fire/Pol	565,359	559,562	-	-	11,726	11,726	-	1,784	-	-	1,784	41,844	27,296	69,140
Woodstock - Emp/Pol	127,064	132,711	-	-	547	547	-	401	-	-	401	9,404	1,274	10,678
Woodsville Fire District	8,308	8,065	-	-	220	220	-	26	-	-	26	615	512	1,127
Woodsville Water & Light Dept	10,029	10,164	-	-	137	137	-	32	-	-	32	742	317	1,059
Total for All Entities	\$ 457,233,955	\$ 484,105,215	\$ -	\$ -	\$ 1,842,749	\$ 1,842,749	\$ -	\$ 1,442,808	\$ -	\$ 1,842,749	\$ 3,285,557	\$ 33,841,621	\$ -	\$ 33,841,621

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

**NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT
(OPEB) PLAN**

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

June 30, 2017 and 2016

(1) Plan Description

The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). For additional system information, please refer to the fiscal 2017 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal years 2017 and 2016 were as follows:

- For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.
- For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

(2) Basis of Presentation

The accompanying Schedules of Employer Allocations and Schedules of OPEB Amounts by Employer (the Schedules) are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP). The schedules present amounts that are elements of the financial statements of NHRS or its participating employers. Accordingly, they do not purport to be a complete presentation of the fiduciary net position or changes in fiduciary net position of NHRS or its participating employers.

The preparation of the Schedules in accordance with GAAP requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

**NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT
(OPEB) PLAN**

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

June 30, 2017 and 2016

(3) Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires participating employers to recognize their proportionate share of collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The employer allocation percentages presented in the Schedules of Employer Allocations and applied to amounts presented in the Schedules of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the OPEB Plan's total employer contributions during the measurement period July 1, 2015 through June 30, 2016 and July 1, 2016 through June 30, 2017, respectively.

A reconciliation of total employer contributions presented in the Schedules of Employer Allocations to employer contributions for the OPEB Plan pursuant to the OPEB Plan's Statements of Changes in Fiduciary Net Position, which is included in the System's combined financial statements for the years ended June 30, 2017 and 2016, is as follows:

	2017	2016
Total employer contributions per schedules	\$ 59,270,073	58,106,102
Contribution adjustments	(88,316)	63,039
Other miscellaneous items	15,071	5,004
Total employer contributions per System financial statements	\$ 59,196,828	58,174,145

Employer Contributions Excluded from Proportionate Share Allocation

NHRS participates as an employer in the OPEB plan and its eligible retirees are members of the OPEB plan. NHRS's employer contributions are excluded from the Schedules because those contributions are funded as a component of normal cost and included in the OPEB contribution rate paid by all other participating employers.

(4) Collective Net OPEB Liability

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

	2017	2016
Collective total OPEB liability	\$ 496,507,156	510,732,521
Plan fiduciary net position	39,273,201	26,627,306
Collective net OPEB liability	\$ 457,233,955	484,105,215

**NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT
(OPEB) PLAN**

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

June 30, 2017 and 2016

The collective total OPEB liability for the June 30, 2017 and 2016 measurement dates were determined by an actuarial valuation as of June 30, 2016. The roll forward of the collective total OPEB liability from June 30, 2016 to June 30, 2017 reflects expected service cost and interest costs reduced by actual benefit payments, refunds, and administrative expenses for the plan year.

(a) Actuarial Assumptions

The June 30, 2016 actuarial valuation used the following actuarial assumptions:

Price inflation	2.5 % per year
Wage inflation	3.25 % per year
Salary increases	5.6 % average, including inflation
Investment rate of return	7.25 %, net of OPEB plan investment expense, including inflation

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

(b) Long-Term Rates of Return

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset class</u>	<u>Target allocation</u>	<u>2017 Weighted average long-term expected real rate of return</u>	<u>2016 Weighted average long-term expected real rate of return</u>
Large cap equities	22.50 %	4.25 %	4.25 %
Small/mid cap equities	7.50	4.50	4.50
Total domestic equity	30.00		

**NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT
(OPEB) PLAN**

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

June 30, 2017 and 2016

<u>Asset class</u>	<u>Target allocation</u>	<u>2017 Weighted average long-term expected real rate of return</u>	<u>2016 Weighted average long-term expected real rate of return</u>
International equities (unhedged)	13.00	4.50	4.75
Emerging international equities	7.00	6.25	6.25
Total international equity	20.00		
Core bonds	5.00	0.75	0.64
Short duration	2.00	(0.25)	(0.25)
Global multi-sector fixed income	11.00	2.11	1.71
Absolute return fixed income	7.00	1.26	1.08
Total fixed income	25.00		
Private equity	5.00	6.25	6.25
Private debt	5.00	4.75	4.75
Opportunistic	5.00	2.84	3.68
Total alternative investments	15.00		
Real estate	10.00	3.25	3.25
Total	100.00 %		

(c) Discount Rate

The discount rate used to measure the collective total OPEB liability as of June 30, 2017 and 2016 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT
(OPEB) PLAN**

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

June 30, 2017 and 2016

(d) Sensitivity Analysis

The following table illustrates the sensitivity of the collective net OPEB liability to changes in the discount rate. In particular, the table presents the OPEB Plan's collective net OPEB liability at June 30, 2017 and 2016 assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the single discount rate:

<u>Fiscal year ended</u>	<u>1% Decrease to 6.25%</u>	<u>Current single rate assumption 7.25 %</u>	<u>1% increase to 8.25%</u>
June 30, 2017	\$ 497,606,504	457,233,955	422,254,184
June 30, 2016	526,463,381	484,105,215	447,486,556

(5) Collective Deferred Outflows (Inflows) of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding any employer-specific "deferrals") for the year ended June 30, 2017:

	<u>Year of deferral</u>	<u>Amortization period in years</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred inflows of resources:						
Difference between projected and actual investment earnings on OPEB plan investments	2017	5	\$ —	1,803,510	360,702	1,442,808
Subtotal			—	1,803,510	360,702	1,442,808
Total			\$ —	1,803,510	360,702	1,442,808

**NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT
(OPEB) PLAN**

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

June 30, 2017 and 2016

Amounts reported as deferred inflows of resources related to OPEB will be amortized in OPEB expense as follows:

Year ended June 30:		
2018	\$	360,702
2019		360,702
2020		360,702
2021		360,702
2022		—
	\$	<u>1,442,808</u>

Deferred outflows of resources and deferred inflows of resources resulting from changes in an individual employer's proportion are amortized over a 1.4296 year closed period, reflecting the average remaining service life of the NHRS OPEB Plan members. Because these deferred amounts and their amortization are specific to individual employers and offset on a collective basis, they are not presented in the table above.

(6) OPEB Expense

The calculation of collective OPEB expense for the year ended June 30, 2017 is presented in the following table:

Service cost	\$	1,099,249
Interest on the total OPEB liability		35,235,164
Projected earnings on plan investments		(2,242,235)
OPEB plan administrative expense		31,713
Other custodial, professional and noninvestment expenses and contributions other than for the contribution effort		78,432
Amortization of deferred inflows of resources:		
Difference between expected and actual earnings on OPEB investments		<u>(360,702)</u>
Total OPEB expense	\$	<u>33,841,621</u>