



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

Schedule of Employer Allocation and Schedule of OPEB Amounts by Employer
June 30, 2018

(With Independent Auditors' Report Thereon)

Independent Auditor's Report

To the Board of Trustees
New Hampshire Retirement System

Report on the Schedules

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 year ended June 30, 2018 and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources (excluding contributions made subsequent to June 30, 2018), total deferred inflows of resources, and total OPEB expense (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, 2018 and the related notes.

Management's Responsibility for the Schedules

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

Auditor's 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 audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer 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 auditors' 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 New Hampshire Retirement System Cost-Sharing Multiple-Employer Other Postemployment Benefit Plan as of and for the year ended June 30, 2018 in accordance with accounting principles generally accepted in the United States of America.

To the Board of Trustees
New Hampshire Retirement System

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, 2018, and our report thereon, dated November 29, 2018, 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, the board of trustees, 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.

Plante & Moran, PLLC

January 7, 2019

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER
 OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
 Schedule of Employer Allocations
 Year ended June 30, 2018

Entity	2018 Employer Contribution	Proportionate Share
Albany - Emp	\$ 127	0.00028712%
Alexandria - Emp/Pol	4,479	0.01012593%
Allenstown - Emp/Fire/Pol	30,916	0.06989355%
Allenstown Sd - (Sau 53)	40,365	0.09125545%
Alstead - Police	4,278	0.00967152%
Alton - Emp/Fire/Pol	42,330	0.09569783%
Alton Sd - Emp/Teach	53,181	0.12022930%
Amherst - Fire/Pol	62,133	0.14046760%
Amherst Sd - (Sau 39)	168,133	0.38010781%
Andover - Police	2,663	0.00602040%
Andover Sd - (Sau 46)	23,801	0.05380827%
Androscoggin Valley Reg Refuse	1,817	0.00410779%
Antrim - Emp/Pol	16,101	0.03640044%
Ashland - Emp/Pol	12,833	0.02901229%
Ashland Electric Dept - Emp	884	0.00199851%
Ashland Sd - (Sau 02)	20,500	0.04634551%
Atkinson - Emp/Police	17,463	0.03947959%
Auburn - Emp/Fire/Pol	31,789	0.07186720%
Auburn Sd - (Sau 15)	54,230	0.12260084%
Barnstead - Emp/Fire/Pol	25,311	0.05722201%
Barnstead Sd - Emp/Teach	48,703	0.11010563%
Barrington - Emp/Pol/Fire	37,018	0.08368869%
Barrington Sd - Emp/Teach	93,322	0.21097834%
Bartlett - Fire/Pol	8,640	0.01953294%
Bartlett Sd - (Sau 09)	33,211	0.07508199%
Bath Sd - (Sau 23)	7,516	0.01699185%
Bcep Solid Waste District	902	0.00203920%
Bedford - Emp/Fire/Pol	226,715	0.51254746%
Bedford Sd - Emp/Teach	442,172	0.99964332%
Belknap County - Emp/Pol	104,845	0.23702904%
Belknap County Conserv. Dist	158	0.00035720%
Belmont - Emp/Fire/Pol	71,724	0.16215051%
Bennington - Emp/Pol	6,386	0.01443719%
Berlin - Emp/Fire/Pol	118,864	0.26872259%
Berlin Housing Authority - Emp	776	0.00175435%
Berlin Water Works - Emp	1,836	0.00415075%
Bethlehem - Emp/Fir/Pol	14,950	0.03379831%
Bethlehem Sd - (Sau 35)	21,822	0.04933423%
Boscawen - Emp/Pol	19,196	0.04339749%
Bow - Emp/Fire/Pol	61,126	0.13819102%
Bow Sd - Emp/Teach (Sau 67)	188,948	0.42716546%
Bradford - Police	7,564	0.01710036%
Brentwood - Emp/Fire/Pol	20,674	0.04673888%
Brentwood Sd - (Sau 16)	32,705	0.07393805%
Bristol - Emp/Fire/Pol	45,940	0.10385916%
Brookline - Emp/Fire/Pol	31,926	0.07217692%
Brookline Public Library - Emp	248	0.00056067%
Brookline Sd - (Sau 41)	60,954	0.13780217%
Campton - Emp/Pol	16,767	0.03790611%
Campton Sd - (Sau 48)	40,461	0.09147248%
Campton/Thornton Fire Dept	9,964	0.02252618%

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Entity	2018 Employer Contribution	Proportionate Share
Canaan - Emp/Pol	\$ 18,698	0.04227163%
Candia - Police	17,322	0.03916083%
Candia Sd - (Sau 15)	35,607	0.08049876%
Canterbury - Emp/Pol/Fire	6,376	0.01441458%
Carroll - Emp/Fire/Pol	14,782	0.03341851%
Carroll County - Emp/Pol	106,005	0.23965152%
Center Conway Fire Precinct	2,181	0.00493071%
Center Harbor - Police	8,343	0.01886149%
Central Hooksett Water Precinct	644	0.00145593%
Charlestown - Emp/Pol	15,525	0.03509825%
Cheshire County - Emp/Pol	133,912	0.30274245%
Chester - Emp/Fire/Pol	24,274	0.05487761%
Chester Sd - (Sau 82)	45,364	0.10255697%
Chesterfield - Emp/Pol	15,974	0.03611333%
Chesterfield Sd - (Sau 29)	33,144	0.07493052%
Chichester - Emp/Pol	12,699	0.02870935%
Chichester Sd - (Sau 53)	27,304	0.06172770%
Claremont - Emp/Fire/Pol	122,033	0.27588692%
Claremont Sd - (Sau 06)	181,048	0.40930548%
Clarksville - Emp	115	0.00025999%
Cochecho Academy Of The Arts	3,081	0.00696539%
Colebrook - Emp/Pol	12,597	0.02847875%
Colebrook Sd - (Sau 07)	37,878	0.08563294%
Community College System Of Nh	456,367	1.03173476%
Concord - Emp/Fire/Pol	621,095	1.40414470%
Concord Sd - Emp/Teach	521,724	1.17949104%
Contoocook Valley Sd	272,489	0.61603134%
Conway - Emp/Pol	81,345	0.18390126%
Conway Sd - (Sau 09)	170,354	0.38512895%
Conway Village Fire District	14,960	0.03382092%
Cook Memorial Library	112	0.00025320%
Coos County - Emp/Pol	57,209	0.12933563%
Coos County Nursing Home - Emp	8,455	0.01911470%
Cornish - Emp	541	0.00122307%
Cornish Sd - (Sau 100)	9,890	0.02235888%
Croydon Sd - (Sau 99)	2,302	0.00520426%
Croydon-Emp	50	0.00011304%
Danville - Pol	12,546	0.02836345%
Deerfield - Emp/Pol	19,640	0.04440126%
Deerfield Sd - (Sau 53)	60,015	0.13567931%
Deering - Police	5,762	0.01302648%
Derry - Emp/Fire/Pol	439,421	0.99342398%
Derry Housing Authority - Emp	244	0.00055162%
Dorchester - Emp	133	0.00030068%
Dover - Emp/Fire/Pol/Teacher	735,904	1.66369991%
Dover Housing Authority	3,878	0.00876721%
Dresden Sd - (Sau 70)	79,487	0.17970077%
Dublin - Emp/Fir/Pol	9,062	0.02048698%
Dunbarton - Emp/Pol	10,797	0.02440939%
Dunbarton Sd - (Sau 67)	20,796	0.04701470%
Durham - Emp/Fire/Pol	154,503	0.34929370%
East Kingston - Emp/Pol/Fire	12,565	0.02840641%

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East Kingston Sd - (Sau 16)	\$ 18,851	0.04261752%
Effingham - Pol	5,910	0.01336107%
Enfield - Emp/Pol	25,554	0.05777138%
Epping - Emp/Fire/Pol	62,343	0.14094236%
Epping Sd - (Sau 14)	111,360	0.25175787%
Epsom - Emp/Fire/Pol	24,889	0.05626797%
Epsom Sd - (Sau 53)	43,747	0.09890132%
Errol Sd - (Sau 20)	2,344	0.00529921%
Exeter - Emp/Fire/Pol	173,503	0.39224807%
Exeter Reg Coop Sd - (Sau 16)	370,199	0.83692988%
Exeter Sd - (Sau 16)	133,673	0.30220213%
Fall Mountain Reg Sd	183,958	0.41588428%
Farmington - Fire/Pol	32,407	0.07326434%
Farmington Sd - (Sau 61)	99,694	0.22538388%
Fitzwilliam - Emp/Pol	7,261	0.01641535%
Francestown - Emp/Pol	908	0.00205277%
Franconia - Police	7,603	0.01718853%
Franklin - Emp/Fire/Pol	103,141	0.23317671%
Franklin Sd - (Sau 18)	88,876	0.20092701%
Freedom - Police/Fire	6,225	0.01407321%
Freedom Sd - (Sau 13)	9,434	0.02132798%
Fremont - Police	12,158	0.02748628%
Fremont Sd - (Sau 83)	42,894	0.09697290%
Gilford - Emp/Fire/Pol	101,865	0.23029198%
Gilford Sd - Emp/Teach	148,535	0.33580150%
Gilmanton - Emp/Fire/Pol	23,365	0.05282258%
Gilmanton Sd - Emp/Teach	38,392	0.08679497%
Goffstown - Emp/Fire/Pol	142,937	0.32314578%
Goffstown Sd - (Sau 19)	270,138	0.61071630%
Goffstown Village Water Prcnct	371	0.00083874%
Gorham - Emp/Fire/Pol	23,757	0.05370880%
Goshen - Emp/Pol	392	0.00088622%
Governor Wentworth Reg Sd	291,017	0.65791864%
Grafton - Emp/Pol	2,951	0.00667149%
Grafton County - Emp/Pol	168,900	0.38184181%
Grantham - Emp/Pol	11,431	0.02584271%
Grantham Sd (Sau75)	28,127	0.06358830%
Great Bay Elearning Charter Sc	11,956	0.02702961%
Greenfield - Emp/Pol	8,234	0.01861507%
Greenland - Emp/Pol	26,396	0.05967493%
Greenland Sd - (Sau 50)	45,160	0.10209577%
Greenville - Emp/Pol	12,318	0.02784800%
Groton - Emp/Pol	2,567	0.00580336%
Grs Coop Sd - (Sau 20)	41,488	0.09379427%
Hampstead - Emp/Fire/Pol	42,526	0.09614094%
Hampstead Sd - (Sau 55)	117,691	0.26607072%
Hampton - Emp/Fire/Pol	270,724	0.61204110%
Hampton Falls - Emp/Fire/Pol	15,366	0.03473879%
Hampton Falls Sd - (Sau 21)	39,628	0.08958927%
Hampton Sd - (Sau 90)	146,704	0.33166205%
Hancock - Police	7,692	0.01738974%
Hanover - Emp/Fire/Pol	156,824	0.35454091%

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Hanover Sd - (Sau 70)	\$ 68,987	0.15596282%
Harrisville - Police	2,407	0.00544164%
Harrisville Sd - (Sau 29)	5,932	0.01341081%
Haverhill - Emp/Pol	16,680	0.03770942%
Haverhill Coop Sd - (Sau 23)	77,990	0.17631642%
Hebron - Emp/Pol	2,747	0.00621030%
Henniker - Emp/Fire/Pol	28,697	0.06487694%
Henniker Sd - (Sau 24)	48,666	0.11002199%
Hill Sd - (Sau 103)	4,942	0.01117266%
Hillsboro-Deering Sd (Sau 34)	144,249	0.32611190%
Hillsborough - Fire/Pol	48,035	0.10859545%
Hillsborough County - Emp/Pol	375,085	0.84797593%
Hinsdale - Emp/Pol	24,771	0.05600120%
Hinsdale Sd - (Sau 92)	66,864	0.15116324%
Holderness - Emp/Fire/Pol	15,695	0.03548258%
Holderness Sd - (Sau 48)	24,974	0.05646014%
Hollis - Emp/Fire/Pol	72,426	0.16373757%
Hollis Sd - (Sau 41)	81,745	0.18480556%
Hollis-Brookline Coop (Sau 41)	140,421	0.31745772%
Hooksett - Emp/Fire/Police	168,810	0.38163834%
Hooksett Public Library - Emp	980	0.00221554%
Hooksett Sd - (Sau 15)	127,644	0.28857203%
Hooksett Sewer Commission	1,040	0.00235119%
Hooksett Village Water Precnct	982	0.00222006%
Hopkinton - Emp/Fire/Pol	39,327	0.08890878%
Hopkinton Sd - Emp/Teach	117,344	0.26528624%
Hudson - Emp/Fire/Pol	297,940	0.67356986%
Hudson Sd - Emp/Teach	312,141	0.70567486%
Inter-Lakes Sd - (Sau 02)	151,947	0.34351520%
Jackson - Emp/Pol/Fire	4,804	0.01086068%
Jackson Sd - (Sau 09)	6,613	0.01495038%
Jaffrey - Emp/Fire/Pol	45,128	0.10202343%
Jaffrey-Rindge Coop Sd	153,720	0.34752352%
Jefferson - Emp	313	0.00070762%
John Stark Reg Sd - (Sau 24)	83,062	0.18778297%
Kearsarge Reg Coop Sd	234,641	0.53046622%
Keene - Emp/Fire/Pol	326,072	0.73716947%
Keene Sd - (Sau 29)	365,355	0.82597877%
Kensington - Police	10,864	0.02456086%
Kensington Sd - (Sau 16)	15,914	0.03597768%
Kingston - Emp/Fire/Pol	29,661	0.06705631%
Laconia - Emp/Fire/Pol	249,298	0.56360213%
Laconia Housing & Redevelopmnt	3,024	0.00683653%
Laconia Sd - Empl/Teach	202,367	0.45750256%
Laconia Water Works - Emp	2,822	0.00637986%
Lafayette Reg Coop Sd (Sau 35)	16,457	0.03720527%
Lakes Region Mutual Fire Aid	6,826	0.01543193%
Lakes Region Planning Comm.	616	0.00139263%
Lancaster - Emp/Fire/Pol	24,164	0.05462893%
Landaff Sd - (Sau 35)	1,083	0.00244840%
Lebanon - Emp/Fire/Pol	228,719	0.51707802%
Lebanon Sd(Sau 88) - Emp/Teach	243,767	0.55109788%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER
 OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
 Schedule of Employer Allocations
 Year ended June 30, 2018

Entity	2018 Employer Contribution	Proportionate Share
Lee - Emp/Fire/Pol	\$ 24,426	0.05522124%
Lempster - Emp/Pol	706	0.00159609%
Lempster Sd Emp/Teachers	13,060	0.02952548%
Lincoln - Emp/Pol	25,933	0.05862820%
Lincoln-Woodstock Sd	49,086	0.11097150%
Lisbon - Police	8,057	0.01821492%
Lisbon Reg Sd - (Sau 35)	40,674	0.09195402%
Litchfield - Emp/Fire/Pol	51,753	0.11700094%
Litchfield Sd - Emp/Teach	136,583	0.30878094%
Littleton - Emp/Fire/Pol	55,037	0.12442527%
Littleton Public Library - Emp	437	0.00098795%
Littleton Sd - Emp/Teach	94,730	0.21416148%
Littleton Water & Light Dept	3,274	0.00740172%
Londonderry - Emp/Fire/Pol	407,050	0.92024102%
Londonderry Sd - Emp/Teach	507,939	1.14832651%
Loudon - Emp/Fire/Pol	31,092	0.07029145%
Lyme - Emp/Pol	6,034	0.01364141%
Lyme Sd - (Sau 76)	28,975	0.06550543%
Lyndeborough - Police	2,075	0.00469107%
Madison - Emp/Pol	11,478	0.02594897%
Madison Sd - (Sau 13)	20,415	0.04615335%
Manchester - Fire/Pol	1,634,388	3.69495365%
Manchester Sd - Empl/Teacher	1,339,181	3.02756245%
Marlborough - Emp/Pol	8,960	0.02025638%
Marlborough Sd - (Sau 29)	19,406	0.04387224%
Marlow - Emp	513	0.00115977%
Marlow Sd - (Sau 29)	4,751	0.01074086%
Mascenic Reg Sd - (Sau 87)	90,019	0.20351106%
Mascoma Valley Sd - Empl/Teach	135,997	0.30745613%
Mason - Police	6,099	0.01378836%
Mason Sd (Sau 89)	6,414	0.01450049%
Maxfield Public Library	222	0.00050189%
Meredith - Emp/Fire/Pol	52,717	0.11918031%
Meriden Village Water District	150	0.00033911%
Merrimack - Emp/Fire/Pol	279,058	0.63088225%
Merrimack County - Emp/Pol	347,869	0.78644718%
Merrimack Sd - Emp/Teach	392,506	0.88736058%
Merrimack Valley Sd (Sau 46)	258,846	0.58518783%
Merrimack Village District	2,609	0.00589831%
Middleton - Police	9,570	0.02163544%
Middleton Sd - Emp/Teach	11,227	0.02538152%
Milan Sd - (Sau 20)	7,694	0.01739426%
Milford - Emp/Fire/Pol	100,712	0.22768533%
Milford Area Communication Ctr	951	0.00214998%
Milford Sd - Empl/Teacher	257,571	0.58230537%
Milton - Emp/Fire/Pol	25,749	0.05821222%
Milton Sd - (Sau 64)	55,477	0.12542000%
Monadnock Reg Sd - (Sau 93)	175,874	0.39760833%
Monroe - Emp	285	0.00064432%
Monroe Sd - Emp/Tch	13,470	0.03045239%
Mont Vernon - Emp/Pol	9,915	0.02241540%
Mont Vernon Sd - (Sau 39)	20,278	0.04584362%

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Moultonborough - Emp/Fire/Pol	\$ 45,241	0.10227889%
Moultonborough Sd - Emp/Teach	83,540	0.18886362%
Nashua - Emp/Fire/Pol	1,333,666	3.01509437%
Nashua Airport Authority - Emp	714	0.00161418%
Nashua Housing Redevelop Auth	3,728	0.00842810%
Ne Interstate Water Pol Cntrl	280	0.00063301%
Nelson - Emp	505	0.00114168%
Nelson Sd - (Sau 29)	5,818	0.01315308%
New Boston - Police	19,657	0.04443969%
New Boston Sd - (Sau 19)	48,114	0.10877405%
New Castle - Emp/Fire/Pol	18,045	0.04079536%
New Castle Sd - (Sau 50)	8,277	0.01871228%
New Durham - Emp/Pol	12,354	0.02792939%
New Hampton - Emp/Pol/Fire	14,178	0.03205301%
New Ipswich - Emp/Pol	14,610	0.03302966%
New London - Emp/Fire/Pol	31,509	0.07123418%
New London-Springfield Wtr Sys	483	0.00109195%
Newbury - Police	9,247	0.02090522%
Newfields - Emp/Pol	7,951	0.01797528%
Newfields Sd - (Sau 16)	15,371	0.03475009%
Newfound Area Sd - Emp/Teach	129,857	0.29357509%
Newington - Emp/Fire/Pol	60,949	0.13779086%
Newington Sd - (Sau 50)	8,410	0.01901296%
Newmarket - Emp/Pol/Fire	48,545	0.10974843%
Newmarket Sd - Emp/Teach	112,994	0.25545194%
Newport - Emp/Fire/Pol	54,062	0.12222103%
Newport Sd - (Sau 43)	85,877	0.19414700%
Newton - Emp/Pol	17,749	0.04012617%
Next Charter School	5,362	0.01212218%
NH Community Developmental Fin	858	0.00193973%
NH Land & Community Heritage	1,071	0.00242127%
NH Municipal Bond Bank - Emp	598	0.00135193%
North Conway Wtr Prct&Fire Dep	7,640	0.01727218%
North Country Charter Academy	3,418	0.00772727%
North Country Education Servic	8,187	0.01850882%
North Hampton - Emp/Fire/Pol	79,337	0.17936166%
North Hampton Sd - (Sau 21)	59,263	0.13397923%
Northfield - Emp/Pol	22,540	0.05095746%
Northumberland - Emp/Pol	3,471	0.00784709%
Northumberland Sd - (Sau 58)	39,545	0.08940162%
Northwood - Emp/Fire/Pol	26,218	0.05927252%
Northwood Sd - (Sau 44)	32,813	0.07418221%
Nottingham - Fire/Pol	20,212	0.04569441%
Nottingham Sd - (Sau 44)	50,523	0.11422021%
Orford - Emp/Pol	591	0.00133611%
Ossipee - Emp/Pol	30,022	0.06787244%
Oyster River Coop Sd	286,404	0.64748977%
Pease Development Authority	37,164	0.08401876%
Pelham - Emp/Fire/Pol	139,585	0.31556773%
Pelham Sd - (Sau 28)	168,866	0.38176494%
Pembroke - Emp/Pol	35,318	0.07984541%
Pembroke Sd - (Sau 53)	169,934	0.38417943%

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Entity	2018 Employer Contribution	Proportionate Share
Pemi Baker Coop - (Sau 48)	\$ 83,518	0.18881388%
Penacook Boscawen Water Prcnct	56	0.00012660%
Peterborough - Emp/Fire/Pol	53,673	0.12134160%
Piermont Police	2,347	0.00530600%
Piermont Sd - (Sau 23)	6,716	0.01518324%
Pittsburg - Emp/Pol	2,874	0.00649741%
Pittsburg Sd - (Sau 07)	13,933	0.03149912%
Pittsfield - Emp/Fire/Pol	27,483	0.06213238%
Pittsfield Sd - (Sau 51)	57,232	0.12938763%
Plainfield - Emp/Pol	9,833	0.02223002%
Plainfield Sd - Emp/Teach	28,066	0.06345040%
Plaistow - Emp/Fire/Pol	67,218	0.15196355%
Plaistow Public Library - Emp	428	0.00096760%
Plymouth - Emp/Fire/Pol	64,586	0.14601323%
Plymouth Sd - (Sau 48)	54,948	0.12422406%
Plymouth Village Water & Sewer	1,836	0.00415075%
Portsmouth - Emp/Fire/Pol	459,300	1.03836556%
Portsmouth Housing Authority	4,234	0.00957204%
Portsmouth Sd - Empl/Teacher	374,010	0.84554562%
Profile Coop Sd - (Sau 35)	34,111	0.07711667%
Prospect Mountain High School	54,690	0.12364079%
Raymond - Emp/Fire/Pol	59,181	0.13379384%
Raymond Sd - Emp/Teach	133,422	0.30163468%
Richmond-Pol	293	0.00066240%
Rindge - Emp/Fire/Pol	26,019	0.05882263%
Rivendell Interstate Sd	12,608	0.02850362%
Rochester - Emp/Fire/Pol	281,223	0.63577679%
Rockingham County-Emp/Pol/Fire	283,060	0.63992980%
Rockingham Planning Comm - Emp	1,058	0.00239188%
Rollinsford - Emp/Pol	10,425	0.02356839%
Rollinsford Sd - (Sau 56)	16,970	0.03836504%
Rumney - Emp/Pol	4,535	0.01025253%
Rumney Sd - (Sau 48) Emp/Teach	15,163	0.03427985%
Rye - Emp/Fire/Pol	73,114	0.16529297%
Rye Sd - (Sau 50)	71,177	0.16091388%
Rye Water District - Emp	754	0.00170461%
Salem - Emp/Fire/Pol	532,806	1.20454474%
Salem Housing Authority - Emp	1,058	0.00239188%
Salem Sd - Emp/Teach	429,436	0.97085032%
Salisbury - Emp	150	0.00033911%
Sanborn Regional Sd (Sau 17)	198,772	0.44937513%
Sanbornton - Emp/Fire/Pol	20,536	0.04642690%
Sanbornton Public Library	207	0.00046798%
Sandown - Emp/Fire/Pol	23,445	0.05300344%
Sandown Public Library	176	0.00039789%
Sandwich - Police/Fire	5,837	0.01319604%
Sau 02 - Emp/Teach	2,033	0.00459612%
Sau 03 - Emp/Teach	128,094	0.28958937%
Sau 06 - Emp	2,708	0.00612213%
Sau 07 - Emp/Teach	2,647	0.00598422%
Sau 09 - Emp/Teach	3,026	0.00684105%
Sau 10 (Derry Coop Sd)	383,338	0.86663396%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER
 OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
 Schedule of Employer Allocations
 Year ended June 30, 2018

Entity	2018 Employer Contribution	Proportionate Share
Sau 13 - Emp	\$ 2,378	0.00537608%
Sau 15 - Emp/Teach	2,197	0.00496688%
Sau 16 - Emp/Teach	7,600	0.01718175%
Sau 18 - Emp/Teach	6,399	0.01446658%
Sau 19 - Emp/Teach	6,113	0.01382001%
Sau 20 - Emp	1,381	0.00312211%
Sau 21 - Emp/Teach	2,798	0.00632560%
Sau 23 - Emp/Teach	12,253	0.02770105%
Sau 24 - Emp/Teach	9,845	0.02225715%
Sau 29 - Emp/Teach	8,423	0.01904235%
Sau 34 - Emp/Teach	1,760	0.00397893%
Sau 35 - Emp/Teach	4,412	0.00997446%
Sau 39 - Emp	4,021	0.00909050%
Sau 41 - Emp	2,855	0.00645446%
Sau 42	1,103,053	2.49373448%
Sau 44 - Emp/Teach	12,777	0.02888569%
Sau 46 - Emp	1,803	0.00407614%
Sau 48 - Emp/Teach	3,683	0.00832637%
Sau 50 - Emp/Teach	4,778	0.01080190%
Sau 53 - Emp/Teach	27,067	0.06119190%
Sau 54 (Rochester Sd)	438,592	0.99154981%
Sau 55 - Emp	3,301	0.00746276%
Sau 56 - Emp/Teach	4,331	0.00979134%
Sau 58 - Emp	958	0.00216580%
Sau 67 - Emp/Teachers	2,913	0.00658558%
Sau 70 - Emp	3,575	0.00808221%
Seabrook - Fire/Pol	199,952	0.45204283%
Seabrook Sd (Sau 21)	92,909	0.21004465%
Seacoast Charter Sch - Teach	10,021	0.02265504%
Shaker Regional Sd - (Sau 80)	147,704	0.33392281%
Shelburne - Emp	318	0.00071892%
Somersworth - Emp/Fire/Pol	120,922	0.27337522%
Somersworth Housing Authority	1,426	0.00322384%
Somersworth Sd - (Sau 56)	142,099	0.32125127%
Souhegan Coop Sd - (Sau 39)	115,479	0.26106993%
South Hampton - Police	4,028	0.00910633%
South Hampton Sd - (Sau 21)	10,673	0.02412906%
Southern Nh Planning Comm	1,460	0.00330070%
Springfield - Emp/Pol	5,357	0.01211087%
Stark - Emp	102	0.00023060%
Stark Sd - (Sau 58)	2,918	0.00659689%
State Of New Hampshire	8,922,758	20.17218511%
Stewartstown - Emp/Pol	103	0.00023286%
Stewartstown Sd - (Sau 07)	7,112	0.01607850%
Stoddard Sd - (Sau 24)	4,951	0.01119301%
Strafford - Fire / Police	13,971	0.03158503%
Strafford County - Emp/Pol	324,744	0.73416718%
Strafford Sd (Sau 44)	41,912	0.09475284%
Stratford - Emp	241	0.00054484%
Stratford Sd - (Sau 58)	8,094	0.01829856%
Stratham - Emp/Pol	41,824	0.09455389%
Stratham Sd - (Sau 16)	71,868	0.16247606%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER
 OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
 Schedule of Employer Allocations
 Year ended June 30, 2018

Entity	2018 Employer Contribution	Proportionate Share
Sugar Hill - Emp/Pol	\$ 4,914	0.01110936%
Sullivan County - Emp/Pol	99,282	0.22445245%
Sunapee - Emp/Pol	19,208	0.04342462%
Sunapee Sd (Sau 85)- Emp/Teach	73,358	0.16584459%
Sutton - Police	7,983	0.01804762%
Swanzey - Police/Fire	35,105	0.07936386%
Swnh District Fire Mutual Aid	10,594	0.02395046%
Tamworth - Emp/Fire/Pol	9,061	0.02048472%
Tamworth Sd - (Sau 13)	35,385	0.07999688%
Thornton - Emp/Pol	12,165	0.02750211%
Thornton Public Library	80	0.00018086%
Thornton Sd - (Sau 48)	27,133	0.06134111%
Tilton - Emp/Pol	45,219	0.10222916%
Tilton-Northfield Fire Dist	38,125	0.08619135%
Timberlane Reg Sd (Sau 55)	454,641	1.02783270%
Troy - Emp/Pol	6,047	0.01367080%
Troy Water And Sewer	399	0.00090204%
Tuftonboro - Emp/Fire/Pol	19,938	0.04507497%
Unity - Emp	356	0.00080483%
Unity Sd - (Sau 06)	8,051	0.01820135%
Village District Of Eastman	612	0.00138358%
Village District Of Eidelweiss	459	0.00103769%
Virtual Learning Academy Chart	35,387	0.08000140%
Wakefield - Emp/Fire/Pol	36,175	0.08178287%
Wakefield Sd - (Sau 101)	40,020	0.09047548%
Walpole - Emp/Pol	14,139	0.03196484%
Warner - Emp/Pol	12,415	0.02806729%
Warner Village Water District	339	0.00076640%
Warren - Police	2,025	0.00457803%
Warren Sd - (Sau 23)	8,670	0.01960076%
Washington - Emp/Pol	2,842	0.00642507%
Washington Sd - (Sau 34)	4,851	0.01096693%
Waterville Estates Village Dis	1,041	0.00235345%
Waterville Valley Emp/Fire/Pol	18,050	0.04080666%
Waterville Valley Sd (Sau 48)	6,037	0.01364819%
Weare - Emp/Pol	29,538	0.06677823%
Weare Sd - (Sau 24)	87,616	0.19807846%
Webster - Emp/Pol	4,231	0.00956526%
Weeks Public Library	309	0.00069857%
Wentworth Sd - (Sau 48)	7,204	0.01628649%
Westmoreland - Emp	587	0.00132706%
Westmoreland Sd - (Sau 29)	13,514	0.03055187%
White Mtn Reg Sd - Emp/Teach	126,380	0.28571443%
Whitefield - Emp/Pol/Fire	13,607	0.03076212%
Wilmot - Emp/Pol	3,396	0.00767753%
Wilton - Pol	19,027	0.04301542%
Wilton-Lyndeborough (Sau 63)	65,219	0.14744429%
Winchester - Emp/Pol	17,774	0.04018269%
Winchester Sd - (Sau 94)	41,109	0.09293745%
Windham - Emp/Fire/Pol	165,079	0.37320346%
Windham Sd - (Sau 95)	305,169	0.68991287%
Winnacunnet Coop Sd (Sau 21)	154,916	0.35022739%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER
 OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
 Schedule of Employer Allocations
 Year ended June 30, 2018

Entity	2018 Employer Contribution	Proportionate Share
Winnisquam Reg Sd	\$ 150,342	0.33988669%
Wolfeboro - Emp/Fire/Pol	78,850	0.17826067%
Woodstock - Emp/Pol	17,089	0.03863407%
Woodsville Fire District	1,168	0.00264056%
Woodsville Water & Light Dept	1,148	0.00259535%
<i>Total for All Entities</i>	<u><u>\$ 44,232,974</u></u>	<u><u>100.00%</u></u>

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2018

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2018)				Deferred Inflows of Resources				OPEB Expense				
	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
Albany - Emp	\$ 1,315	\$ 8	\$ -	\$ 69	\$ 77	\$ -	\$ (4)	\$ -	\$ -	\$ (4)	\$ 121	\$ 248	\$ 369
Alexandria - Emp/Pol	46,361	272	-	3,132	3,404	-	(147)	-	-	(147)	4,270	11,345	15,615
Allenstown - Emp/Fire/Pol	320,005	1,878	-	19,026	20,904	-	(1,017)	-	-	(1,017)	29,474	75,227	104,701
Allenstown Sd - (Sau 53)	417,809	2,452	-	-	2,452	-	(1,328)	-	-	(1,328)	38,482	(116,067)	(77,585)
Allenstown Sewer Commission	-	-	-	-	-	-	-	-	(920)	(920)	-	(5,084)	(5,084)
Alstead - Police	44,281	260	-	4,558	4,818	-	(141)	-	-	(141)	4,078	18,073	22,151
Alton - Emp/Fire/Pol	438,148	2,572	-	26,956	29,528	-	(1,392)	-	-	(1,392)	40,355	89,777	130,132
Alton Sd - Emp/Teach	550,465	3,231	-	-	3,231	-	(1,749)	-	(46,552)	(48,301)	50,700	(166,677)	(115,977)
Amherst - Fire/Pol	643,125	3,775	-	44,335	48,110	-	(2,043)	-	-	(2,043)	59,234	168,921	228,155
Amherst Sd - (Sau 39)	1,740,308	10,215	-	-	10,215	-	(5,530)	-	(108,037)	(113,567)	160,289	(419,667)	(259,378)
Andover - Police	27,564	162	-	2,082	2,244	-	(88)	-	-	(88)	2,539	8,008	10,547
Andover Sd - (Sau 46)	246,359	1,446	-	-	1,446	-	(783)	-	(11,100)	(11,883)	22,691	(44,049)	(21,358)
Androscoggin Valley Reg Refuse	18,807	110	-	1,085	1,195	-	(60)	-	-	(60)	1,732	3,934	5,666
Antrim - Emp/Pol	166,658	978	-	10,315	11,293	-	(530)	-	-	(530)	15,350	37,195	52,545
Ashland - Emp/Pol	132,832	780	-	8,825	9,605	-	(422)	-	-	(422)	12,234	32,866	45,100
Ashland Electric Dept - Emp	9,150	54	-	503	557	-	(29)	-	-	(29)	843	1,941	2,784
Ashland Sd - (Sau 02)	212,191	1,246	-	-	1,246	-	(674)	-	(13,273)	(13,947)	19,544	(47,800)	(28,256)
Atkinson - Emp/Police	180,756	1,061	-	11,913	12,974	-	(574)	-	-	(574)	16,648	42,604	59,252
Auburn - Emp/Fire/Pol	329,041	1,931	-	26,879	28,810	-	(1,045)	-	-	(1,045)	30,306	94,823	125,129
Auburn Sd - (Sau 15)	561,323	3,295	-	-	3,295	-	(1,784)	-	(37,814)	(39,598)	51,700	(137,509)	(85,809)
Baker Free Library - Emp	-	-	-	-	-	-	-	-	(618)	(618)	-	(2,296)	(2,296)
Barnstead - Emp/Fire/Pol	261,989	1,538	-	19,419	20,957	-	(832)	-	-	(832)	24,130	76,315	100,445
Barnstead Sd - Emp/Teach	504,114	2,959	-	-	2,959	-	(1,602)	-	(30,991)	(32,593)	46,431	(118,418)	(71,987)
Barrington - Emp/Pol/Fire	383,165	2,249	-	22,275	24,524	-	(1,217)	-	-	(1,217)	35,291	85,967	121,258
Barrington Sd - Emp/Teach	965,955	5,670	-	-	5,670	-	(3,069)	-	(59,608)	(62,677)	88,968	(196,025)	(107,057)
Bartlett - Fire/Pol	89,431	525	-	4,889	5,414	-	(284)	-	-	(284)	8,237	24,883	33,120
Bartlett Sd - (Sau 09)	343,760	2,018	-	-	2,018	-	(1,092)	-	(14,882)	(15,974)	31,662	(68,730)	(37,068)
Bath Sd - (Sau 23)	77,796	457	-	-	457	-	(247)	-	(4,631)	(4,878)	7,165	(17,184)	(10,019)
Bcep Solid Waste District	9,336	55	-	83	138	-	(30)	-	-	(30)	860	302	1,162
Bedford - Emp/Fire/Pol	2,346,677	13,774	-	160,569	174,343	-	(7,456)	-	-	(7,456)	216,138	625,229	841,367
Bedford Sd - Emp/Teach	4,576,825	26,865	-	-	26,865	-	(14,542)	-	(211,455)	(225,997)	421,542	(774,162)	(352,620)
Belknap County - Emp/Pol	1,085,227	6,370	-	76,123	82,493	-	(3,448)	-	-	(3,448)	99,953	291,002	390,955
Belknap County Conserv. Dist	1,635	10	-	69	79	-	(5)	-	-	(5)	151	245	396
Belmont - Emp/Fire/Pol	742,399	4,358	-	45,848	50,206	-	(2,359)	-	-	(2,359)	68,378	168,564	236,942
Bennington - Emp/Pol	66,100	388	-	4,095	4,483	-	(210)	-	-	(210)	6,088	15,338	21,426
Berlin - Emp/Fire/Pol	1,230,335	7,222	-	69,790	77,012	-	(3,909)	-	-	(3,909)	113,318	255,531	368,849
Berlin Housing Authority - Emp	8,032	47	-	420	467	-	(26)	-	-	(26)	740	1,579	2,319
Berlin Water Works - Emp	19,004	112	-	762	874	-	(60)	-	-	(60)	1,750	2,133	3,883
Bethlehem - Emp/Fir/Pol	154,744	908	-	12,121	13,029	-	(492)	-	-	(492)	14,253	41,871	56,124
Bethlehem Sd - (Sau 35)	225,875	1,326	-	-	1,326	-	(718)	-	(12,711)	(13,429)	20,804	(49,190)	(28,386)
Boscawen - Emp/Pol	198,694	1,166	-	12,782	13,948	-	(631)	-	-	(631)	18,300	55,095	73,395
Bow - Emp/Fire/Pol	632,702	3,714	-	44,384	48,098	-	(2,010)	-	-	(2,010)	58,274	168,504	226,778
Bow Sd - Emp/Teach (Sau 67)	1,955,759	11,480	-	-	11,480	-	(6,214)	-	(111,681)	(117,895)	180,133	(403,407)	(223,274)
Bradford - Police	78,293	460	-	5,196	5,656	-	(249)	-	-	(249)	7,211	20,307	27,518
Brentwood - Emp/Fire/Pol	213,992	1,256	-	14,059	15,315	-	(680)	-	-	(680)	19,709	54,800	74,509
Brentwood Sd - (Sau 16)	338,522	1,987	-	-	1,987	-	(1,076)	-	(20,164)	(21,240)	31,179	(75,846)	(44,667)
Bristol - Emp/Fire/Pol	475,515	2,791	-	38,996	41,787	-	(1,511)	-	-	(1,511)	43,797	138,360	182,157
Brookline - Emp/Fire/Pol	330,459	1,940	-	22,965	24,905	-	(1,050)	-	-	(1,050)	30,436	92,568	123,004
Brookline Public Library - Emp	2,567	15	-	107	122	-	(8)	-	-	(8)	236	587	823
Brookline Sd - (Sau 41)	630,921	3,703	-	-	3,703	-	(2,005)	-	(30,911)	(32,916)	58,110	(109,717)	(51,607)
Campton - Emp/Pol	173,552	1,019	-	11,319	12,338	-	(551)	-	-	(551)	15,985	45,635	61,620
Campton Sd - (Sau 48)	418,803	2,458	-	-	2,458	-	(1,331)	-	(21,204)	(22,535)	38,573	(89,590)	(51,017)
Campton/Thornton Fire Dept	103,135	605	-	8,527	9,132	-	(328)	-	-	(328)	9,499	37,691	47,190
Canaan - Emp/Pol	193,539	1,136	-	13,242	14,378	-	(615)	-	-	(615)	17,826	49,850	67,676
Candia - Police	179,296	1,052	-	12,801	13,853	-	(570)	-	-	(570)	16,514	47,496	64,010
Candia Sd - (Sau 15)	368,560	2,163	-	-	2,163	-	(1,171)	-	(20,078)	(21,249)	33,946	(77,576)	(43,630)

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2018

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2018)					Deferred Inflows of Resources					OPEB Expense		
	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	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
Canterbury - Emp/Pol/Fire	\$ 65,997	\$ 387	\$ -	\$ 3,106	\$ 3,493	\$ -	\$ (210)	\$ -	\$ -	\$ (210)	\$ 6,079	\$ 13,812	\$ 19,891
Carroll - Emp/Fire/Pol	153,005	898	-	10,845	11,743	-	(486)	-	-	(486)	14,092	39,720	53,812
Carroll County - Emp/Pol	1,097,234	6,441	-	63,898	70,339	-	(3,486)	-	-	(3,486)	101,059	265,371	366,430
Center Conway Fire Precinct	22,575	133	-	1,373	1,506	-	(72)	-	-	(72)	2,079	10,220	12,299
Center Harbor - Police	86,357	507	-	4,363	4,870	-	(274)	-	-	(274)	7,954	16,303	24,257
Central Hooksett Water Precinct	6,666	39	-	510	549	-	(21)	-	-	(21)	614	2,134	2,748
Charlestown - Emp/Pol	160,696	943	-	11,467	12,410	-	(511)	-	-	(511)	14,801	50,772	65,573
Cheshire County - Emp/Pol	1,386,093	8,136	-	71,683	79,819	-	(4,404)	-	-	(4,404)	127,664	225,699	353,363
Chester - Emp/Fire/Pol	251,255	1,475	-	18,527	20,002	-	(798)	-	-	(798)	23,141	70,757	93,898
Chester Sd - (Sau 82)	469,553	2,756	-	-	2,756	-	(1,492)	-	(36,291)	(37,783)	43,248	(130,496)	(87,248)
Chesterfield - Emp/Pol	165,343	971	-	13,804	14,775	-	(525)	-	-	(525)	15,229	51,781	67,010
Chesterfield Sd - (Sau 29)	343,066	2,014	-	-	2,014	-	(1,090)	-	(16,824)	(17,914)	31,598	(60,095)	(28,497)
Chichester - Emp/Pol	131,445	772	-	8,989	9,761	-	(418)	-	-	(418)	12,107	37,638	49,745
Chichester Sd - (Sau 53)	282,618	1,659	-	-	1,659	-	(898)	-	(17,097)	(17,995)	26,030	(65,256)	(39,226)
Claremont - Emp/Fire/Pol	1,263,137	7,414	-	81,192	88,606	-	(4,013)	-	-	(4,013)	116,340	294,402	410,742
Claremont Sd - (Sau 06)	1,873,988	11,000	-	-	11,000	-	(5,954)	-	(108,818)	(114,772)	172,601	(418,005)	(245,404)
Clarksville - Emp	1,190	7	-	58	65	-	(4)	-	-	(4)	110	205	315
Cochecho Academy Of The Arts	31,891	187	-	-	187	-	(101)	-	(2,524)	(2,625)	2,937	(7,784)	(4,847)
Colebrook - Emp/Pol	130,389	765	-	10,495	11,260	-	(414)	-	-	(414)	12,009	37,289	49,298
Colebrook Sd - (Sau 07)	392,067	2,301	-	-	2,301	-	(1,246)	-	(23,783)	(25,029)	36,111	(92,256)	(56,145)
Community College System Of Nh	4,723,754	27,727	-	-	27,727	-	(15,009)	-	(158,678)	(173,687)	435,075	(689,588)	(254,513)
Concord - Emp/Fire/Pol	6,428,817	37,736	-	409,727	447,463	-	(20,427)	-	-	(20,427)	592,118	1,564,781	2,156,899
Concord Reg Sol Waste Res Rec	-	-	-	-	-	-	-	-	-	-	-	(588)	(588)
Concord Sd - Emp/Teach	5,400,250	31,698	-	-	31,698	-	(17,159)	-	(292,861)	(310,020)	497,383	(1,086,011)	(588,628)
Contocook Valley Sd	2,820,473	16,556	-	-	16,556	-	(8,962)	-	(171,454)	(180,416)	259,776	(666,318)	(406,542)
Conway - Emp/Pol	841,984	4,942	-	59,830	64,772	-	(2,675)	-	-	(2,675)	77,550	227,303	304,853
Conway Sd - (Sau 09)	1,763,297	10,350	-	-	10,350	-	(5,603)	-	(98,865)	(104,468)	162,406	(361,039)	(198,633)
Conway Village Fire District	154,848	909	-	12,111	13,020	-	(492)	-	-	(492)	14,262	45,379	59,641
Cook Memorial Library	1,159	7	-	132	139	-	(4)	-	-	(4)	107	660	767
Coos County - Emp/Pol	592,158	3,476	-	35,800	39,276	-	(1,882)	-	-	(1,882)	54,540	127,780	182,320
Coos County Nursing Home - Emp	87,516	514	-	4,371	4,885	-	(278)	-	-	(278)	8,061	16,688	24,749
Cornish - Emp	5,600	33	-	182	215	-	(18)	-	-	(18)	516	893	1,409
Cornish Sd - (Sau 100)	102,369	601	-	-	601	-	(325)	-	(8,254)	(8,579)	9,429	(24,737)	(15,308)
Croydon Sd - (Sau 99)	23,827	140	-	-	140	-	(76)	-	(1,187)	(1,263)	2,195	(4,338)	(2,143)
Croydon-Emp	518	3	-	110	113	-	(2)	-	-	(2)	48	408	456
Danville - Pol	129,861	762	-	9,850	10,612	-	(413)	-	-	(413)	11,961	31,980	43,941
Deerfield - Emp/Pol	203,289	1,193	-	14,448	15,641	-	(646)	-	-	(646)	18,724	52,791	71,515
Deerfield Sd - (Sau 53)	621,202	3,646	-	-	3,646	-	(1,974)	-	(42,674)	(44,648)	57,215	(151,739)	(94,524)
Deering - Police	59,641	350	-	3,966	4,316	-	(190)	-	-	(190)	5,493	14,976	20,469
Derry - Emp/Fire/Pol	4,548,350	26,698	-	299,539	326,237	-	(14,452)	-	-	(14,452)	418,920	1,129,821	1,548,741
Derry Housing Authority - Emp	2,526	15	-	146	161	-	(8)	-	-	(8)	233	536	769
Dorchester - Emp	1,377	8	-	224	232	-	(4)	-	-	(4)	127	638	765
Dover - Emp/Fire/Pol/Teacher	7,617,180	44,711	-	48,543	93,254	-	(24,203)	-	-	(24,203)	701,570	189,513	891,083
Dover Housing Authority	40,140	236	-	2,273	2,509	-	(128)	-	-	(128)	3,697	8,465	12,162
Dresden Sd - (Sau 70)	822,752	4,829	-	-	4,829	-	(2,614)	-	(39,615)	(42,229)	75,779	(150,485)	(74,706)
Dublin - Emp/Fir/Pol	93,799	551	-	8,350	8,901	-	(298)	-	-	(298)	8,639	29,336	37,975
Dunbarton - Emp/Pol	111,757	656	-	6,689	7,345	-	(355)	-	-	(355)	10,293	25,713	36,006
Dunbarton Sd - (Sau 67)	215,255	1,263	-	-	1,263	-	(684)	-	(8,998)	(9,682)	19,826	(27,482)	(7,656)
Durham - Emp/Fire/Pol	1,599,226	9,387	-	102,531	111,918	-	(5,081)	-	-	(5,081)	147,295	383,560	530,855
East Kingston - Emp/Pol/Fire	130,058	763	-	6,841	7,604	-	(413)	-	-	(413)	11,979	29,502	41,481
East Kingston Sd - (Sau 16)	195,123	1,145	-	-	1,145	-	(620)	-	(11,601)	(12,221)	17,971	(36,035)	(18,064)
Effingham - Pol	61,173	359	-	4,801	5,160	-	(194)	-	-	(194)	5,634	17,410	23,044
Enfield - Emp/Pol	264,504	1,553	-	16,695	18,248	-	(840)	-	-	(840)	24,362	71,692	96,054
Epping - Emp/Fire/Pol	645,299	3,788	-	46,018	49,806	-	(2,050)	-	-	(2,050)	59,434	180,272	239,706
Epping Sd - (Sau 14)	1,152,663	6,766	-	-	6,766	-	(3,662)	-	(62,900)	(66,562)	106,164	(230,286)	(124,122)
Epsom - Emp/Fire/Pol	257,621	1,512	-	12,580	14,092	-	(819)	-	-	(819)	23,728	45,289	69,017
Epsom Sd - (Sau 53)	452,816	2,658	-	-	2,658	-	(1,439)	-	(26,886)	(28,325)	41,706	(99,929)	(58,223)

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2018

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2018)				Deferred Inflows of Resources					OPEB Expense			
	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
Errol Sd - (Sau 20)	\$ 24,262	\$ 142	\$ -	\$ -	\$ 142	\$ -	\$ (77)	\$ -	\$ (2,436)	\$ (2,513)	\$ 2,235	\$ (8,735)	\$ (6,500)
Exeter - Emp/Fire/Pol	1,795,891	10,541	-	119,854	130,395	-	(5,706)	-	-	(5,706)	165,408	430,319	595,727
Exeter Reg Coop Sd - (Sau 16)	3,831,848	22,492	-	-	22,492	-	(12,175)	-	(213,971)	(226,146)	352,927	(796,061)	(443,134)
Exeter Sd - (Sau 16)	1,383,620	8,122	-	-	8,122	-	(4,396)	-	(78,593)	(82,989)	127,436	(279,779)	(152,343)
Fall Mountain Reg Sd	1,904,109	11,177	-	-	11,177	-	(6,050)	-	(96,331)	(102,381)	175,375	(354,085)	(178,710)
Farmington - Fire/Pol	335,438	1,969	-	22,298	24,267	-	(1,066)	-	-	(1,066)	30,895	83,977	114,872
Farmington Sd - (Sau 61)	1,031,911	6,057	-	-	6,057	-	(3,279)	-	(63,429)	(66,708)	95,043	(252,165)	(157,122)
Fitzwilliam - Emp/Pol	75,157	441	-	4,728	5,169	-	(239)	-	-	(239)	6,922	16,875	23,797
Francestown - Emp/Pol	9,399	55	-	-	55	-	(30)	-	(246)	(276)	866	968	1,834
Franconia - Police	78,697	462	-	2,990	3,452	-	(250)	-	-	(250)	7,248	13,107	20,355
Franklin - Emp/Fire/Pol	1,067,590	6,267	-	71,457	77,724	-	(3,392)	-	-	(3,392)	98,329	270,959	369,288
Franklin Sd - (Sau 18)	919,936	5,400	-	-	5,400	-	(2,923)	-	(45,104)	(48,027)	84,729	(187,247)	(102,518)
Freedom - Police/Fire	64,434	378	-	4,346	4,724	-	(205)	-	-	(205)	5,935	14,853	20,788
Freedom Sd - (Sau 13)	97,649	573	-	-	573	-	(310)	-	(4,912)	(5,222)	8,994	(17,720)	(8,726)
Fremont - Police	125,845	739	-	11,625	12,364	-	(400)	-	-	(400)	11,591	44,933	56,524
Fremont Sd - (Sau 83)	443,986	2,606	-	-	2,606	-	(1,411)	-	(29,416)	(30,827)	40,893	(106,750)	(65,857)
Gilford - Emp/Fire/Pol	1,054,382	6,189	-	72,608	78,797	-	(3,350)	-	-	(3,350)	97,112	273,245	370,357
Gilford Sd - Emp/Teach	1,537,453	9,025	-	-	9,025	-	(4,885)	-	(91,030)	(95,915)	141,605	(345,659)	(204,054)
Gilmanton - Emp/Fire/Pol	241,846	1,420	-	15,094	16,514	-	(768)	-	-	(768)	22,275	57,276	79,551
Gilmanton Sd - Emp/Teach	397,387	2,333	-	-	2,333	-	(1,263)	-	(39,114)	(40,377)	36,601	(130,215)	(93,614)
Goffstown - Emp/Fire/Pol	1,479,509	8,684	-	95,035	103,719	-	(4,701)	-	-	(4,701)	136,268	344,652	480,920
Goffstown Sd - (Sau 19)	2,796,139	16,413	-	-	16,413	-	(8,884)	-	(165,899)	(174,783)	257,535	(615,554)	(358,019)
Goffstown Village Water Prcnet	3,840	23	-	225	248	-	(12)	-	-	(12)	354	826	1,180
Gorham - Emp/Fire/Pol	245,903	1,443	-	14,898	16,341	-	(781)	-	-	(781)	22,649	56,327	78,976
Goshen - Emp/Pol	4,058	24	-	296	320	-	(13)	-	-	(13)	374	1,145	1,519
Governor Wentworth Reg Sd	3,012,253	17,681	-	-	17,681	-	(9,571)	-	(175,716)	(185,287)	277,440	(641,091)	(363,651)
Grafton - Emp/Pol	30,545	179	-	2,519	2,698	-	(97)	-	-	(97)	2,813	10,542	13,355
Grafton County - Emp/Pol	1,748,247	10,262	-	113,984	124,246	-	(5,555)	-	-	(5,555)	161,020	423,331	584,351
Grantham - Emp/Pol	118,320	695	-	8,263	8,958	-	(376)	-	-	(376)	10,898	33,167	44,065
Grantham Sd (Sau75)	291,136	1,709	-	-	1,709	-	(925)	-	(14,446)	(15,371)	26,815	(52,104)	(25,289)
Great Bay Elearning Charter Sc	123,754	726	-	-	726	-	(393)	-	(5,412)	(5,805)	11,398	(18,468)	(7,070)
Greenfield - Emp/Pol	85,228	500	-	3,783	4,283	-	(271)	-	-	(271)	7,850	16,403	24,253
Greenland - Emp/Pol	273,219	1,604	-	16,817	18,421	-	(868)	-	-	(868)	25,164	59,185	84,349
Greenland Sd - (Sau 50)	467,441	2,744	-	-	2,744	-	(1,485)	-	(12,183)	(13,668)	43,053	(44,699)	(1,646)
Greenville - Emp/Pol	127,501	748	-	5,485	6,233	-	(405)	-	-	(405)	11,743	24,459	36,202
Groton - Emp/Pol	26,570	156	-	1,705	1,861	-	(84)	-	-	(84)	2,447	6,708	9,155
Grs Coop Sd - (Sau 20)	429,433	2,521	-	-	2,521	-	(1,364)	-	(33,905)	(35,269)	39,552	(122,928)	(83,376)
Hampstead - Emp/Fire/Pol	440,177	2,584	-	33,785	36,369	-	(1,399)	-	-	(1,399)	40,542	125,318	165,860
Hampstead Sd - (Sau 55)	1,218,194	7,151	-	-	7,151	-	(3,871)	-	(72,979)	(76,850)	112,200	(276,503)	(164,303)
Hampton - Emp/Fire/Pol	2,802,204	16,448	-	196,861	213,309	-	(8,904)	-	-	(8,904)	258,093	722,111	980,204
Hampton Falls - Emp/Fire/Pol	159,500	934	-	9,695	10,629	-	(505)	-	-	(505)	14,649	42,040	56,689
Hampton Falls Sd - (Sau 21)	410,181	2,408	-	-	2,408	-	(1,303)	-	(24,271)	(25,574)	37,779	(93,884)	(56,105)
Hampton Sd - (Sau 90)	1,518,501	8,913	-	-	8,913	-	(4,825)	-	(95,942)	(100,767)	139,859	(375,736)	(235,877)
Hancock - Police	79,618	467	-	5,611	6,078	-	(253)	-	-	(253)	7,333	23,100	30,433
Hanover - Emp/Fire/Pol	1,623,251	9,528	-	118,631	128,159	-	(5,158)	-	-	(5,158)	149,507	458,309	607,816
Hanover Sd - (Sau 70)	714,069	4,191	-	-	4,191	-	(2,269)	-	(43,405)	(45,674)	65,768	(164,406)	(98,638)
Harrisville - Police	24,914	146	-	1,532	1,678	-	(79)	-	-	(79)	2,295	5,965	8,260
Harrisville Sd - (Sau 29)	61,401	360	-	-	360	-	(195)	-	(4,948)	(5,143)	5,655	(15,556)	(9,901)
Haverhill - Emp/Pol	172,651	1,013	-	6,061	7,074	-	(549)	-	-	(549)	15,902	24,295	40,197
Haverhill Coop Sd - (Sau 23)	807,257	4,738	-	-	4,738	-	(2,565)	-	(52,743)	(55,308)	74,351	(220,248)	(145,897)
Hebron - Emp/Pol	28,434	167	-	1,750	1,917	-	(90)	-	-	(90)	2,619	6,252	8,871
Henniker - Emp/Fire/Pol	297,036	1,744	-	20,502	22,246	-	(944)	-	-	(944)	27,358	74,336	101,694
Henniker Sd - (Sau 24)	503,731	2,957	-	-	2,957	-	(1,601)	-	(36,047)	(37,648)	46,395	(133,086)	(86,691)
Hill Sd - (Sau 103)	51,154	300	-	-	300	-	(163)	-	(2,010)	(2,173)	4,711	(10,757)	(6,046)
Hillsboro-Deering Sd (Sau 34)	1,493,090	8,764	-	-	8,764	-	(4,744)	-	(84,807)	(89,551)	137,519	(309,852)	(172,333)
Hillsborough - Fire/Pol	497,200	2,918	-	33,319	36,237	-	(1,580)	-	-	(1,580)	45,794	128,364	174,158
Hillsborough County - Emp/Pol	3,882,422	22,789	-	254,060	276,849	-	(12,336)	-	-	(12,336)	357,585	910,414	1,267,999

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2018

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2018)				Deferred Inflows of Resources				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	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
Hinsdale - Emp/Pol	\$ 256,399	\$ 1,505	\$ -	\$ 23,047	\$ 24,552	\$ -	\$ (815)	\$ -	\$ -	\$ (815)	\$ 23,615	\$ 86,278	\$ 109,893
Hinsdale Sd - (Sau 92)	692,094	4,062	-	-	4,062	-	(2,199)	-	(36,062)	(38,261)	63,744	(121,535)	(57,791)
Holderness - Emp/Fire/Pol	162,455	954	-	10,515	11,469	-	(516)	-	-	(516)	14,963	38,564	53,527
Holderness Sd - (Sau 48)	258,500	1,517	-	-	1,517	-	(821)	-	(12,739)	(13,560)	23,809	(46,789)	(22,980)
Hollis - Emp/Fire/Pol	749,666	4,400	-	50,936	55,336	-	(2,382)	-	-	(2,382)	69,047	182,177	251,224
Hollis Sd - (Sau 41)	846,124	4,967	-	-	4,967	-	(2,688)	-	(55,756)	(58,444)	77,931	(194,172)	(116,241)
Hollis-Brookline Coop (Sau 41)	1,453,467	8,532	-	-	8,532	-	(4,618)	-	(79,306)	(83,924)	133,870	(291,863)	(157,993)
Hooksett - Emp/Fire/Police	1,747,315	10,256	-	126,441	136,697	-	(5,552)	-	-	(5,552)	160,934	450,880	611,814
Hooksett Public Library - Emp	10,144	60	-	622	682	-	(32)	-	-	(32)	934	2,396	3,330
Hooksett Sd - (Sau 15)	1,321,215	7,755	-	-	7,755	-	(4,198)	-	(79,937)	(84,135)	121,689	(306,622)	(184,933)
Hooksett Sewer Commission	10,765	63	-	656	719	-	(34)	-	-	(34)	991	2,452	3,443
Hooksett Village Water Precnct	10,164	60	-	678	738	-	(32)	-	-	(32)	936	3,119	4,055
Hopkinton - Emp/Fire/Pol	407,065	2,389	-	31,124	33,513	-	(1,293)	-	-	(1,293)	37,492	105,059	142,551
Hopkinton Sd - Emp/Teach	1,214,602	7,129	-	-	7,129	-	(3,859)	-	(66,667)	(70,526)	111,869	(272,990)	(161,121)
Hudson - Emp/Fire/Pol	3,083,911	18,102	-	207,877	225,979	-	(9,799)	-	-	(9,799)	284,040	789,404	1,073,444
Hudson Sd - Emp/Teach	3,230,902	18,965	-	-	18,965	-	(10,266)	-	(177,340)	(187,606)	297,578	(670,798)	(373,220)
Inter-Lakes Sd - (Sau 02)	1,572,770	9,232	-	-	9,232	-	(4,997)	-	(90,677)	(95,674)	144,858	(314,078)	(169,220)
Jackson - Emp/Pol/Fire	49,725	292	-	1,320	1,612	-	(158)	-	-	(158)	4,580	1,339	5,919
Jackson Sd - (Sau 09)	68,450	402	-	-	402	-	(217)	-	(2,524)	(2,741)	6,304	(9,315)	(3,011)
Jaffrey - Emp/Fire/Pol	467,110	2,742	-	31,925	34,667	-	(1,484)	-	-	(1,484)	43,023	113,574	156,597
Jaffrey-Rindge Coop Sd	1,591,122	9,340	-	-	9,340	-	(5,056)	-	(102,105)	(107,161)	146,548	(372,245)	(225,697)
Jefferson - Emp	3,240	19	-	173	192	-	(10)	-	-	(10)	298	681	979
John Stark Reg Sd - (Sau 24)	859,756	5,047	-	-	5,047	-	(2,732)	-	(59,038)	(61,770)	79,187	(223,825)	(144,638)
Kearsarge Reg Coop Sd	2,428,717	14,256	-	-	14,256	-	(7,717)	-	(133,016)	(140,733)	223,694	(499,032)	(275,338)
Keene - Emp/Fire/Pol	3,375,099	19,811	-	213,812	233,623	-	(10,724)	-	-	(10,724)	310,859	773,212	1,084,071
Keene Sd - (Sau 29)	3,781,709	22,198	-	-	22,198	-	(12,016)	-	(235,574)	(247,590)	348,309	(950,498)	(602,189)
Kensington - Police	112,451	660	-	9,544	10,204	-	(357)	-	-	(357)	10,357	35,166	45,523
Kensington Sd - (Sau 16)	164,722	967	-	-	967	-	(523)	-	(13,500)	(14,023)	15,172	(48,970)	(33,798)
Kingston - Emp/Fire/Pol	307,014	1,802	-	19,547	21,349	-	(976)	-	-	(976)	28,277	61,991	90,268
Laconia - Emp/Fire/Pol	2,580,428	15,147	-	161,338	176,485	-	(8,199)	-	-	(8,199)	237,667	600,968	838,635
Laconia Housing & Redevelopmnt	31,301	184	-	1,744	1,928	-	(99)	-	-	(99)	2,883	6,731	9,614
Laconia Sd - Empl/Teach	2,094,656	12,295	-	-	12,295	-	(6,656)	-	(143,569)	(150,225)	192,926	(631,685)	(438,759)
Laconia Water Works - Emp	29,210	171	-	1,486	1,657	-	(93)	-	-	(93)	2,690	6,057	8,747
Lafayette Reg Coop Sd (Sau 35)	170,343	1,000	-	-	1,000	-	(541)	-	(9,364)	(9,905)	15,689	(33,531)	(17,842)
Lakes Region Mutual Fire Aid	70,654	415	-	5,146	5,561	-	(224)	-	-	(224)	6,508	19,196	25,704
Lakes Region Planning Comm.	6,376	37	-	369	406	-	(20)	-	-	(20)	587	980	1,567
Lancaster - Emp/Fire/Pol	250,116	1,468	-	18,108	19,576	-	(795)	-	-	(795)	23,037	66,151	89,188
Landaff Sd - (Sau 35)	11,210	66	-	-	66	-	(36)	-	(667)	(703)	1,032	(1,776)	(744)
Langdon - Police	-	-	-	-	-	-	-	-	(1,414)	(1,414)	-	(7,920)	(7,920)
Lebanon - Emp/Fire/Pol	2,367,420	13,896	-	156,478	170,374	-	(7,522)	-	-	(7,522)	218,048	589,733	807,781
Lebanon Sd(Sau 88) - Emp/Teach	2,523,178	14,811	-	-	14,811	-	(8,017)	-	(151,723)	(159,740)	232,394	(568,938)	(336,544)
Lee - Emp/Fire/Pol	252,828	1,484	-	16,705	18,189	-	(803)	-	-	(803)	23,286	59,030	82,316
Lempster - Emp/Pol	7,308	43	-	160	203	-	(23)	-	-	(23)	673	661	1,334
Lempster Sd Emp/Teachers	135,181	793	-	-	793	-	(430)	-	(70)	(500)	12,451	(12,133)	318
Lincoln - Emp/Pol	268,427	1,576	-	20,850	22,426	-	(853)	-	-	(853)	24,723	80,181	104,904
Lincoln-Woodstock Sd	508,078	2,982	-	-	2,982	-	(1,614)	-	(25,773)	(27,387)	46,796	(97,583)	(50,787)
Lisbon - Police	83,396	490	-	6,464	6,954	-	(265)	-	-	(265)	7,681	23,663	31,344
Lisbon Reg Sd - (Sau 35)	421,008	2,471	-	-	2,471	-	(1,338)	-	(29,107)	(30,445)	38,776	(104,911)	(66,135)
Litchfield - Emp/Fire/Pol	535,684	3,144	-	35,415	38,559	-	(1,702)	-	-	(1,702)	49,338	133,998	183,336
Litchfield Sd - Emp/Teach	1,413,740	8,298	-	-	8,298	-	(4,492)	-	(71,810)	(76,302)	130,211	(272,438)	(142,227)
Littleton - Emp/Fire/Pol	569,676	3,344	-	39,990	43,334	-	(1,810)	-	-	(1,810)	52,469	148,600	201,069
Littleton Public Library - Emp	4,523	27	-	293	320	-	(14)	-	-	(14)	417	1,132	1,549
Littleton Sd - Emp/Teach	980,529	5,755	-	-	5,755	-	(3,116)	-	(95,267)	(98,383)	90,310	(340,425)	(250,115)
Littleton Water & Light Dept	33,888	199	-	1,512	1,711	-	(108)	-	-	(108)	3,121	5,214	8,335
Londonderry - Emp/Fire/Pol	4,213,285	24,731	-	302,614	327,345	-	(13,387)	-	-	(13,387)	388,059	1,112,936	1,500,995
Londonderry Sd - Emp/Teach	5,257,564	30,861	-	-	30,861	-	(16,705)	-	(336,720)	(353,425)	484,241	(1,246,385)	(762,144)
Loudon - Emp/Fire/Pol	321,826	1,889	-	27,247	29,136	-	(1,023)	-	-	(1,023)	29,641	107,071	136,712

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2018

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2018)				Deferred Inflows of Resources					OPEB Expense			
	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
Lyme - Emp/Pol	\$ 62,457	\$ 367	\$ -	\$ 5,043	\$ 5,410	\$ -	\$ (198)	\$ -	\$ -	\$ (198)	\$ 5,752	\$ 16,659	\$ 22,411
Lyme Sd - (Sau 76)	299,914	1,760	-	-	1,760	-	(953)	-	(23,158)	(24,111)	27,623	(77,109)	(49,486)
Lyndeborough - Police	21,478	126	-	1,789	1,915	-	(68)	-	-	(68)	1,978	7,583	9,561
Madison - Emp/Pol	118,806	697	-	9,741	10,438	-	(377)	-	-	(377)	10,942	31,891	42,833
Madison Sd - (Sau 13)	211,311	1,240	-	-	1,240	-	(671)	-	(9,454)	(10,125)	19,463	(30,432)	(10,969)
Manchester - Fire/Pol	16,917,189	99,300	-	1,142,384	1,241,684	-	(53,752)	-	-	(53,752)	1,558,135	4,222,772	5,780,907
Manchester Sd - Empl/Teacher	13,861,566	81,364	-	-	81,364	-	(44,044)	-	(865,740)	(909,784)	1,276,701	(3,275,129)	(1,998,428)
Marlborough - Emp/Pol	92,743	544	-	7,922	8,466	-	(295)	-	-	(295)	8,542	26,996	35,538
Marlborough Sd - (Sau 29)	200,867	1,179	-	-	1,179	-	(638)	-	(7,407)	(8,045)	18,501	(29,889)	(11,388)
Marlow - Emp	5,310	31	-	268	299	-	(17)	-	-	(17)	489	1,008	1,497
Marlow Sd - (Sau 29)	49,177	289	-	-	289	-	(156)	-	(2,773)	(2,929)	4,529	(7,874)	(3,345)
Mascenic Reg Sd - (Sau 87)	931,767	5,469	-	-	5,469	-	(2,961)	-	(54,070)	(57,031)	85,819	(219,127)	(133,398)
Mascoma Valley Sd - Empl/Teach	1,407,675	8,263	-	-	8,263	-	(4,473)	-	(77,653)	(82,126)	129,652	(285,605)	(155,953)
Mason - Police	63,129	371	-	3,977	4,348	-	(201)	-	-	(201)	5,814	13,555	19,369
Mason Sd (Sau 89)	66,390	390	-	-	390	-	(211)	-	(3,061)	(3,272)	6,115	(11,179)	(5,064)
Maxfield Public Library	2,298	13	-	99	112	-	(7)	-	-	(7)	212	397	609
Meredith - Emp/Fire/Pol	545,662	3,203	-	28,390	31,593	-	(1,734)	-	-	(1,734)	50,257	111,823	162,080
Meriden Village Water District	1,553	9	-	80	89	-	(5)	-	-	(5)	143	299	442
Merrimack - Emp/Fire/Pol	2,888,468	16,955	-	186,541	203,496	-	(9,178)	-	-	(9,178)	266,038	730,843	996,881
Merrimack County - Emp/Pol	3,600,715	21,135	-	222,142	243,277	-	(11,441)	-	-	(11,441)	331,639	800,978	1,132,617
Merrimack Sd - Emp/Teach	4,062,743	23,847	-	-	23,847	-	(12,909)	-	(233,419)	(246,328)	374,194	(882,761)	(508,567)
Merrimack Valley Sd (Sau 46)	2,679,258	15,727	-	-	15,727	-	(8,513)	-	(127,870)	(136,383)	246,769	(524,626)	(277,857)
Merrimack Village District	27,005	159	-	1,826	1,985	-	(86)	-	-	(86)	2,487	6,577	9,064
Middleton - Police	99,057	581	-	6,509	7,090	-	(315)	-	-	(315)	9,124	23,637	32,761
Middleton Sd - Emp/Teach	116,208	682	-	-	682	-	(369)	-	(4,144)	(4,513)	10,703	27,729	38,432
Milan Sd - (Sau 20)	79,639	467	-	-	467	-	(253)	-	(6,647)	(6,900)	7,335	(19,586)	(12,251)
Milford - Emp/Fire/Pol	1,042,448	6,119	-	67,302	73,421	-	(3,312)	-	-	(3,312)	96,013	258,597	354,610
Milford Area Communication Ctr	9,844	58	-	595	653	-	(31)	-	-	(31)	907	2,082	2,989
Milford Sd - Empl/Teacher	2,666,060	15,649	-	-	15,649	-	(8,471)	-	(155,875)	(164,346)	245,554	(583,210)	(337,656)
Milton - Emp/Fire/Pol	266,522	1,564	-	18,389	19,953	-	(847)	-	-	(847)	24,548	64,663	89,211
Milton Sd - (Sau 64)	574,230	3,371	-	-	3,371	-	(1,825)	-	(32,192)	(34,017)	52,889	(120,158)	(67,269)
Monadnock Reg Sd - (Sau 93)	1,820,433	10,686	-	-	10,686	-	(5,784)	-	(120,134)	(125,918)	167,669	(455,488)	(287,819)
Monroe - Emp	2,950	17	-	164	181	-	(9)	-	-	(9)	272	645	917
Monroe Sd - Emp/Tch	139,425	818	-	-	818	-	(443)	-	(3,640)	(4,083)	12,842	(12,241)	601
Mont Vernon - Emp/Pol	102,628	602	-	7,258	7,860	-	(326)	-	-	(326)	9,452	26,714	36,166
Mont Vernon Sd - (Sau 39)	209,893	1,232	-	-	1,232	-	(667)	-	(9,230)	(9,897)	19,332	(35,785)	(16,453)
Moultonborough - Emp/Fire/Pol	468,280	2,749	-	29,217	31,966	-	(1,488)	-	-	(1,488)	43,130	104,877	148,007
Moultonborough Sd - Emp/Teach	864,704	5,076	-	-	5,076	-	(2,747)	-	(50,543)	(53,290)	79,642	(189,792)	(110,150)
Nashua - Emp/Fire/Pol	13,804,482	81,029	-	936,425	1,017,454	-	(43,862)	-	-	(43,862)	1,271,443	3,468,925	4,740,368
Nashua Airport Authority - Emp	7,390	43	-	505	548	-	(23)	-	-	(23)	681	2,339	3,020
Nashua Housing Redevelop Auth	38,588	227	-	2,182	2,409	-	(123)	-	-	(123)	3,554	8,543	12,097
Ne Interstate Water Pol Cntrl	2,898	17	-	-	17	-	(9)	-	(283)	(292)	267	(1,021)	(754)
Nelson - Emp	5,227	31	-	318	349	-	(17)	-	-	(17)	481	1,217	1,698
Nelson Sd - (Sau 29)	60,221	353	-	-	353	-	(191)	-	(4,243)	(4,434)	5,547	(15,635)	(10,088)
New Boston - Police	203,465	1,194	-	17,674	18,868	-	(646)	-	-	(646)	18,740	71,398	90,138
New Boston Sd - (Sau 19)	498,017	2,923	-	-	2,923	-	(1,582)	-	(29,031)	(30,613)	45,869	(103,427)	(57,558)
New Castle - Emp/Fire/Pol	186,780	1,096	-	13,299	14,395	-	(593)	-	-	(593)	17,203	48,037	65,240
New Castle Sd - (Sau 50)	85,673	503	-	-	503	-	(272)	-	(632)	(904)	7,891	(8,467)	(576)
New Durham - Emp/Pol	127,874	751	-	12,214	12,965	-	(406)	-	-	(406)	11,778	39,342	51,120
New Hampton - Emp/Pol/Fire	146,753	861	-	9,426	10,287	-	(466)	-	-	(466)	13,517	32,471	45,988
New Ipswich - Emp/Pol	151,225	888	-	9,695	10,583	-	(480)	-	-	(480)	13,928	28,808	42,736
New London - Emp/Fire/Pol	326,143	1,914	-	21,143	23,057	-	(1,036)	-	-	(1,036)	30,039	83,742	113,781
New London-Springfield Wtr Sys	4,999	29	-	284	313	-	(16)	-	-	(16)	460	1,085	1,545
Newbury - Police	95,714	562	-	3,492	4,054	-	(304)	-	-	(304)	8,816	12,382	21,198
Newfields - Emp/Pol	82,299	483	-	5,199	5,682	-	(261)	-	-	(261)	7,580	10,837	18,417
Newfields Sd - (Sau 16)	159,102	934	-	-	934	-	(506)	-	(10,221)	(10,727)	14,654	(31,790)	(17,136)
Newfound Area Sd - Emp/Teach	1,344,121	7,890	-	-	7,890	-	(4,271)	-	(75,331)	(79,602)	123,798	(279,827)	(156,029)

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2018

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2018)				Deferred Inflows of Resources				OPEB Expense				
	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
Newington - Emp/Fire/Pol	\$ 630,870	\$ 3,703	\$ -	\$ 42,912	\$ 46,615	\$ -	\$ (2,005)	\$ -	\$ -	\$ (2,005)	\$ 58,105	\$ 160,286	\$ 218,391
Newington Sd - (Sau 50)	87,050	511	-	-	511	-	(277)	-	(4,320)	(4,597)	8,018	(16,664)	(8,646)
Newmarket - Emp/Pol/Fire	502,479	2,949	-	33,800	36,749	-	(1,597)	-	-	(1,597)	46,280	121,661	167,941
Newmarket Sd - Emp/Teach	1,169,576	6,865	-	-	6,865	-	(3,716)	-	(80,819)	(84,535)	107,722	(291,994)	(184,272)
Newport - Emp/Fire/Pol	559,584	3,285	-	33,036	36,321	-	(1,778)	-	-	(1,778)	51,540	122,944	174,484
Newport Sd - (Sau 43)	888,894	5,218	-	-	5,218	-	(2,824)	-	(59,474)	(62,298)	81,870	(237,446)	(155,576)
Newton - Emp/Pol	183,716	1,078	-	14,436	15,514	-	(584)	-	-	(584)	16,921	45,910	62,831
Next Charter School	55,501	326	-	-	326	-	(176)	-	(1,344)	(1,520)	5,112	(928)	4,184
NH Community Developmental Fin	8,881	52	-	-	52	-	(28)	-	(213)	(241)	818	(753)	65
NH Land & Community Heritage	11,086	65	-	-	65	-	(35)	-	(182)	(217)	1,021	(367)	654
NH Municipal Bond Bank - Emp	6,190	36	-	-	36	-	(20)	-	(387)	(407)	570	(289)	281
North Conway Wtr Prct&Fire Dep	79,080	464	-	5,093	5,557	-	(251)	-	-	(251)	7,284	19,147	26,431
North Country Charter Academy	35,379	208	-	-	208	-	(112)	-	(2,324)	(2,436)	3,259	(9,379)	(6,120)
North Country Education Serv	84,742	497	-	-	497	-	(269)	-	(14,348)	(14,617)	7,805	(51,026)	(43,221)
North Hampton - Emp/Fire/Pol	821,200	4,820	-	53,177	57,997	-	(2,609)	-	-	(2,609)	75,636	211,730	287,366
North Hampton Sd - (Sau 21)	613,418	3,601	-	-	3,601	-	(1,949)	-	-	(1,949)	56,498	(181,303)	(124,805)
Northfield - Emp/Pol	233,307	1,369	-	15,998	17,367	-	(741)	-	-	(741)	21,488	66,621	88,109
Northumberland - Emp/Pol	35,928	211	-	5,021	5,232	-	(114)	-	-	(114)	3,309	9,618	12,927
Northumberland Sd - (Sau 58)	409,322	2,403	-	-	2,403	-	(1,301)	-	(11,350)	(12,651)	37,700	(56,181)	(18,481)
Northwood - Emp/Fire/Pol	271,377	1,593	-	13,291	14,884	-	(862)	-	-	(862)	24,995	46,847	71,842
Northwood Sd - (Sau 44)	339,640	1,994	-	-	1,994	-	(1,079)	-	(18,340)	(19,419)	31,282	(81,086)	(49,804)
Nottingham - Fire/Pol	209,210	1,228	-	13,695	14,923	-	(665)	-	-	(665)	19,269	52,285	71,554
Nottingham Sd - (Sau 44)	522,952	3,070	-	-	3,070	-	(1,662)	-	(31,728)	(33,390)	48,166	(113,025)	(64,859)
Orford - Emp/Pol	6,117	36	-	-	36	-	(19)	-	(2,512)	(2,531)	563	(11,333)	(10,770)
Ossipee - Emp/Pol	310,751	1,824	-	19,873	21,697	-	(987)	-	-	(987)	28,621	77,136	105,757
Oyster River Coop Sd	2,964,504	17,401	-	-	17,401	-	(9,419)	-	(161,518)	(170,937)	273,042	(538,737)	(265,695)
Pease Development Authority	384,676	2,258	-	-	2,258	-	(1,222)	-	(10,334)	(11,556)	35,430	(40,469)	(5,039)
Pelham - Emp/Fire/Pol	1,444,813	8,481	-	105,511	113,992	-	(4,591)	-	-	(4,591)	133,073	383,870	516,943
Pelham Sd - (Sau 28)	1,747,895	10,260	-	-	10,260	-	(5,554)	-	(106,582)	(112,136)	160,988	(377,966)	(216,978)
Pembroke - Emp/Pol	365,569	2,146	-	30,419	32,565	-	(1,162)	-	-	(1,162)	33,670	115,640	149,310
Pembroke Sd - (Sau 53)	1,758,949	10,325	-	-	10,325	-	(5,589)	-	(121,647)	(127,236)	162,006	(440,497)	(278,491)
Pemi Baker Coop - (Sau 48)	864,476	5,074	-	-	5,074	-	(2,747)	-	(48,948)	(51,695)	79,621	(164,197)	(84,576)
Penacook Boscawen Water Prcnet	580	3	-	-	3	-	(2)	-	(209)	(211)	53	(1,100)	(1,047)
Peterborough - Emp/Fire/Pol	555,557	3,261	-	44,001	47,262	-	(1,765)	-	-	(1,765)	51,169	163,434	214,603
Piermont Police	24,293	143	-	1,507	1,650	-	(77)	-	-	(77)	2,238	5,679	7,917
Piermont Sd - (Sau 23)	69,516	408	-	-	408	-	(221)	-	(4,598)	(4,819)	6,403	(20,909)	(14,506)
Pittsburg - Emp/Pol	29,748	175	-	2,260	2,435	-	(95)	-	-	(95)	2,740	8,157	10,897
Pittsburg Sd - (Sau 07)	144,217	847	-	-	847	-	(458)	-	(14,655)	(15,113)	13,283	(59,632)	(46,349)
Pittsfield - Emp/Fire/Pol	284,470	1,670	-	11,078	12,748	-	(904)	-	-	(904)	26,201	39,894	66,095
Pittsfield Sd - (Sau 51)	592,396	3,477	-	-	3,477	-	(1,882)	-	(41,111)	(42,993)	54,562	(165,985)	(111,423)
Plainfield - Emp/Pol	101,779	597	-	7,191	7,788	-	(323)	-	-	(323)	9,374	30,863	40,237
Plainfield Sd - Emp/Teach	290,505	1,705	-	-	1,705	-	(923)	-	(15,816)	(16,739)	26,757	(66,269)	(39,512)
Plaistow - Emp/Fire/Pol	695,759	4,084	-	48,347	52,431	-	(2,211)	-	-	(2,211)	64,082	181,335	245,417
Plaistow Public Library - Emp	4,430	26	-	341	367	-	(14)	-	-	(14)	408	1,257	1,665
Plymouth - Emp/Fire/Pol	668,515	3,924	-	44,679	48,603	-	(2,124)	-	-	(2,124)	61,573	172,443	234,016
Plymouth Sd - (Sau 48)	568,755	3,338	-	-	3,338	-	(1,807)	-	(39,961)	(41,768)	52,384	(146,076)	(93,692)
Plymouth Village Water & Sewer	19,004	112	-	1,242	1,354	-	(60)	-	-	(60)	1,750	5,077	6,827
Portsmouth - Emp/Fire/Pol	4,754,113	27,906	-	329,226	357,132	-	(15,106)	-	-	(15,106)	437,871	1,252,624	1,690,495
Portsmouth Housing Authority	43,825	257	-	2,373	2,630	-	(139)	-	-	(139)	4,036	8,309	12,345
Portsmouth Sd - Emp/Teacher	3,871,295	22,724	-	-	22,724	-	(12,301)	-	(202,952)	(215,253)	356,560	(782,731)	(426,171)
Portsmouth-Josie F. Prescott	-	-	-	-	-	-	-	-	(162)	(162)	-	(859)	(859)
Profile Coop Sd - (Sau 35)	353,075	2,072	-	-	2,072	-	(1,122)	-	(17,371)	(18,493)	32,520	(70,225)	(37,705)
Prospect Mountain High School	566,084	3,323	-	-	3,323	-	(1,799)	-	(32,657)	(34,456)	52,138	(142,622)	(90,484)
Raymond - Emp/Fire/Pol	612,569	3,596	-	39,116	42,712	-	(1,946)	-	-	(1,946)	56,420	139,586	196,006
Raymond Sd - Emp/Teach	1,381,022	8,106	-	-	8,106	-	(4,388)	-	(88,695)	(93,083)	127,197	(325,406)	(198,209)
Richmond-Pol	3,033	18	-	644	662	-	(10)	-	-	(10)	279	2,394	2,673
Rindge - Emp/Fire/Pol	269,317	1,581	-	17,492	19,073	-	(856)	-	-	(856)	24,805	62,343	87,148

NEW HAMPSHIRE RETIREMENT SYSTEM
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Schedule of OPEB Amounts by Employer
Year ended June 30, 2018

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2018)				Deferred Inflows of Resources				OPEB Expense				
	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
Rivendell Interstate Sd	\$ 130,503	\$ 766	\$ -	\$ -	\$ 766	\$ -	\$ (415)	\$ -	\$ (7,634)	\$ (8,049)	\$ 12,020	\$ (48,677)	\$ (36,657)
Rochester - Emp/Fire/Pol	2,910,877	17,086	-	196,551	213,637	-	(9,249)	-	-	(9,249)	268,102	698,000	966,102
Rockingham County-Emp/Pol/Fire	2,929,891	17,198	-	184,469	201,667	-	(9,309)	-	-	(9,309)	269,854	639,681	909,535
Rockingham Planning Comm - Emp	10,951	64	-	648	712	-	(35)	-	-	(35)	1,009	2,608	3,617
Rollinsford - Emp/Pol	107,907	633	-	9,354	9,987	-	(343)	-	-	(343)	9,939	34,001	43,940
Rollinsford Sd - (Sau 56)	175,653	1,031	-	-	1,031	-	(558)	-	(10,646)	(11,204)	16,178	(48,515)	(32,337)
Rumney - Emp/Pol	46,941	276	-	2,876	3,152	-	(149)	-	-	(149)	4,323	11,006	15,329
Rumney Sd - (Sau 48) Emp/Teach	156,949	921	-	-	921	-	(499)	-	(6,583)	(7,082)	14,456	(16,066)	(1,610)
Rye - Emp/Fire/Pol	756,787	4,442	-	63,068	67,510	-	(2,405)	-	-	(2,405)	69,703	234,064	303,767
Rye Sd - (Sau 50)	736,737	4,324	-	-	4,324	-	(2,341)	-	(27,875)	(30,216)	67,856	(120,496)	(52,640)
Rye Water District - Emp	7,804	46	-	486	532	-	(25)	-	-	(25)	719	2,117	2,836
Salem - Emp/Fire/Pol	5,514,957	32,372	-	391,268	423,640	-	(17,523)	-	-	(17,523)	507,948	1,420,077	1,928,025
Salem Housing Authority - Emp	10,951	64	-	898	962	-	(35)	-	-	(35)	1,009	3,361	4,370
Salem Sd - Emp/Teach	4,444,997	26,091	-	-	26,091	-	(14,123)	-	(275,550)	(289,673)	409,401	(1,033,862)	(624,461)
Salisbury - Emp	1,553	9	-	74	83	-	(5)	-	-	(5)	143	277	420
Sanborn Regional Sd (Sau 17)	2,057,445	12,077	-	-	12,077	-	(6,537)	-	(134,855)	(141,392)	189,498	(538,431)	(348,933)
Sanbornton - Emp/Fire/Pol	212,564	1,248	-	18,783	20,031	-	(675)	-	-	(675)	19,578	67,733	87,311
Sanbornton Public Library	2,143	13	-	116	129	-	(7)	-	-	(7)	197	406	603
Sandown - Emp/Fire/Pol	242,674	1,424	-	15,851	17,275	-	(771)	-	-	(771)	22,351	62,650	85,001
Sandown Public Library	1,822	11	-	183	194	-	(6)	-	-	(6)	168	586	754
Sandwich - Police/Fire	60,418	355	-	4,992	5,347	-	(192)	-	-	(192)	5,565	18,346	23,911
Sau 02 - Emp/Teach	21,043	124	-	1,525	1,649	-	(67)	-	-	(67)	1,938	5,751	7,689
Sau 03 - Emp/Teach	1,325,873	7,783	-	-	7,783	-	(4,213)	-	(77,772)	(81,985)	122,118	(313,051)	(190,933)
Sau 06 - Emp	28,030	165	-	1,316	1,481	-	(89)	-	-	(89)	2,582	5,123	7,705
Sau 07 - Emp/Teach	27,398	161	-	962	1,123	-	(87)	-	-	(87)	2,524	4,375	6,899
Sau 09 - Emp/Teach	31,321	184	-	1,018	1,202	-	(100)	-	-	(100)	2,885	3,932	6,817
Sau 10 (Derry Coop Sd)	3,967,847	23,290	-	-	23,290	-	(12,607)	-	(222,451)	(235,058)	365,453	(819,102)	(453,649)
Sau 13 - Emp	24,614	144	-	2,150	2,294	-	(78)	-	-	(78)	2,267	3,639	5,906
Sau 15 - Emp/Teach	22,741	133	-	1,694	1,827	-	(72)	-	-	(72)	2,094	6,550	8,644
Sau 16 - Emp/Teach	78,666	462	-	1,242	1,704	-	(250)	-	-	(250)	7,245	(4,941)	2,304
Sau 18 - Emp/Teach	66,235	389	-	-	389	-	(210)	-	(21,364)	(21,574)	6,100	(79,024)	(72,924)
Sau 19 - Emp/Teach	63,274	371	-	-	371	-	(201)	-	(24)	(225)	5,828	6,961	12,789
Sau 20 - Emp	14,294	84	-	812	896	-	(45)	-	-	(45)	1,317	3,104	4,421
Sau 21 - Emp/Teach	28,961	170	-	2,278	2,448	-	(92)	-	-	(92)	2,667	8,093	10,760
Sau 23 - Emp/Teach	126,828	744	-	-	744	-	(403)	-	(4,907)	(5,310)	11,681	(21,118)	(9,437)
Sau 24 - Emp/Teach	101,903	598	-	-	598	-	(324)	-	(3,771)	(4,095)	9,386	(8,469)	917
Sau 29 - Emp/Teach	87,185	512	-	4,339	4,851	-	(277)	-	-	(277)	8,030	12,361	20,391
Sau 34 - Emp/Teach	18,217	107	-	961	1,068	-	(58)	-	-	(58)	1,678	3,700	5,378
Sau 35 - Emp/Teach	45,668	268	-	-	268	-	(145)	-	(1,273)	(1,418)	4,206	(5,703)	(1,497)
Sau 39 - Emp	41,620	244	-	2,423	2,667	-	(132)	-	-	(132)	3,833	8,961	12,794
Sau 41 - Emp	29,551	173	-	2,191	2,364	-	(94)	-	-	(94)	2,722	8,087	10,809
Sau 42	11,417,458	67,018	-	-	67,018	-	(36,278)	-	(653,529)	(689,807)	1,051,590	(2,477,883)	(1,426,293)
Sau 43 - Emp/Teach	-	-	-	-	-	-	-	-	-	-	-	(7,629)	(7,629)
Sau 44 - Emp/Teach	132,252	776	-	-	776	-	(420)	-	(2,173)	(2,593)	12,181	(6,820)	5,361
Sau 46 - Emp	18,662	110	-	606	716	-	(59)	-	-	(59)	1,719	2,607	4,326
Sau 48 - Emp/Teach	38,122	224	-	1,740	1,964	-	(121)	-	-	(121)	3,511	6,308	9,819
Sau 50 - Emp/Teach	49,456	290	-	640	930	-	(157)	-	-	(157)	4,555	3,862	8,417
Sau 53 - Emp/Teach	280,165	1,645	-	-	1,645	-	(890)	-	(11,502)	(12,392)	25,804	(57,518)	(31,714)
Sau 54 (Rochester Sd)	4,539,769	26,647	-	-	26,647	-	(14,425)	-	(338,973)	(353,398)	418,129	(1,178,427)	(760,298)
Sau 55 - Emp	34,168	201	-	1,593	1,794	-	(109)	-	-	(109)	3,147	7,242	10,389
Sau 56 - Emp/Teach	44,829	263	-	-	263	-	(142)	-	(321)	(463)	4,129	(862)	3,267
Sau 58 - Emp	9,916	58	-	446	504	-	(32)	-	-	(32)	913	2,373	3,286
Sau 61 - Emp	-	-	-	-	-	-	-	-	-	-	-	(4,154)	(4,154)
Sau 64 - Emp/Teach	-	-	-	-	-	-	-	-	(2,481)	(2,481)	-	(32,154)	(32,154)
Sau 67 - Emp/Teachers	30,152	177	-	-	177	-	(96)	-	(440)	(536)	2,777	(2,468)	309
Sau 70 - Emp	37,004	217	-	-	217	-	(118)	-	(615)	(733)	3,408	(2,222)	1,186
Sau 71 Emp/Teacher	-	-	-	-	-	-	-	-	(3,925)	(3,925)	-	(14,127)	(14,127)

NEW HAMPSHIRE RETIREMENT SYSTEM
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Year ended June 30, 2018

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2018)				Deferred Inflows of Resources					OPEB Expense			
	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
Seabrook - Fire/Pol	\$ 2,069,659	\$ 12,148	\$ -	\$ 143,496	\$ 155,644	\$ -	\$ (6,576)	\$ -	\$ -	\$ (6,576)	\$ 190,623	\$ 544,149	\$ 734,772
Seabrook Sd (Sau 21)	961,681	5,645	-	-	5,645	-	(3,056)	-	(54,666)	(57,722)	88,574	(210,068)	(121,494)
Seacoast Charter Sch - Teach	103,725	609	-	-	609	-	(330)	-	(3,140)	(3,470)	9,553	(9,171)	382
Shaker Regional Sd - (Sau 80)	1,528,851	8,974	-	-	8,974	-	(4,858)	-	(82,502)	(87,360)	140,813	(325,434)	(184,621)
Shelburne - Emp	3,292	19	-	216	235	-	(10)	-	-	(10)	303	840	1,143
Somersworth - Emp/Fire/Pol	1,251,637	7,347	-	82,964	90,311	-	(3,977)	-	-	(3,977)	115,280	294,141	409,421
Somersworth Housing Authority	14,760	87	-	708	795	-	(47)	-	-	(47)	1,359	2,371	3,730
Somersworth Sd - (Sau 56)	1,470,835	8,633	-	-	8,633	-	(4,673)	-	(86,067)	(90,740)	135,469	(328,013)	(192,544)
Souhegan Coop Sd - (Sau 39)	1,195,298	7,016	-	-	7,016	-	(3,798)	-	(83,854)	(87,652)	110,091	(335,081)	(224,990)
South Hampton - Police	41,693	245	-	2,811	3,056	-	(132)	-	-	(132)	3,840	14,360	18,200
South Hampton Sd - (Sau 21)	110,474	648	-	-	648	-	(351)	-	(7,481)	(7,832)	10,175	(19,201)	(9,026)
Southern Nh Planning Comm	15,112	89	-	6	95	-	(48)	-	-	(48)	1,392	205	1,597
Springfield - Emp/Pol	55,449	325	-	3,639	3,964	-	(176)	-	-	(176)	5,107	14,175	19,282
Stark - Emp	1,056	6	-	98	104	-	(3)	-	-	(3)	97	-	97
Stark Sd - (Sau 58)	30,204	177	-	-	177	-	(96)	-	(1,813)	(1,909)	2,782	(6,434)	(3,652)
State Of New Hampshire	92,357,489	542,119	-	1,046,464	1,588,583	-	(293,461)	-	-	(293,461)	8,506,467	4,462,714	12,969,181
Stewartstown - Emp/Pol	1,066	6	-	29	35	-	(3)	-	-	(3)	98	102	200
Stewartstown Sd - (Sau 07)	73,615	432	-	-	432	-	(234)	-	(3,407)	(3,641)	6,780	(13,867)	(7,087)
Stoddard Sd - (Sau 24)	51,247	301	-	-	301	-	(163)	-	(2,766)	(2,929)	4,720	(8,687)	(3,967)
Strafford - Fire / Police	144,611	849	-	8,078	8,927	-	(459)	-	-	(459)	13,319	32,214	45,533
Strafford County - Emp/Pol	3,361,353	19,730	-	272,935	292,665	-	(10,680)	-	-	(10,680)	309,593	1,054,380	1,363,973
Strafford Sd (Sau 44)	433,822	2,546	-	-	2,546	-	(1,378)	-	(27,242)	(28,620)	39,957	(109,027)	(69,070)
Stratford - Emp	2,495	15	-	143	158	-	(8)	-	-	(8)	230	536	766
Stratford Sd - (Sau 58)	83,779	492	-	-	492	-	(266)	-	(4,491)	(4,757)	7,716	(17,086)	(9,370)
Stratham - Emp/Pol	432,911	2,541	-	32,797	35,338	-	(1,376)	-	-	(1,376)	39,873	125,931	165,804
Stratham Sd - (Sau 16)	743,890	4,366	-	-	4,366	-	(2,364)	-	(51,233)	(53,597)	68,515	(195,800)	(127,285)
Sugar Hill - Emp/Pol	50,864	299	-	7,271	7,570	-	(162)	-	-	(162)	4,685	26,335	31,020
Sullivan County - Emp/Pol	1,027,646	6,032	-	61,185	67,217	-	(3,265)	-	-	(3,265)	94,650	235,050	329,700
Sunapee - Emp/Pol	198,818	1,167	-	12,846	14,013	-	(632)	-	-	(632)	18,312	49,036	67,348
Sunapee Sd (Sau 85) - Emp/Teach	759,312	4,457	-	-	4,457	-	(2,413)	-	(42,802)	(45,215)	69,935	(162,772)	(92,837)
Sutton - Police	82,630	485	-	6,024	6,509	-	(263)	-	-	(263)	7,611	22,987	30,598
Swanzey - Police/Fire	363,364	2,133	-	23,027	25,160	-	(1,155)	-	-	(1,155)	33,467	90,453	123,920
Swnh District Fire Mutual Aid	109,656	644	-	9,348	9,992	-	(348)	-	-	(348)	10,100	33,688	43,788
Tamworth - Emp/Fire/Pol	93,788	551	-	8,330	8,881	-	(298)	-	-	(298)	8,638	25,075	33,713
Tamworth Sd - (Sau 13)	366,262	2,150	-	-	2,150	-	(1,164)	-	(21,571)	(22,735)	33,734	(77,761)	(44,027)
Thornton - Emp/Pol	125,917	739	-	12,123	12,862	-	(400)	-	-	(400)	11,597	44,733	56,330
Thornton Public Library	828	5	-	66	71	-	(3)	-	-	(3)	76	409	485
Thornton Sd - (Sau 48)	280,848	1,649	-	-	1,649	-	(892)	-	(11,206)	(12,098)	25,867	(48,174)	(22,307)
Tilton - Emp/Pol	468,052	2,747	-	23,688	26,435	-	(1,487)	-	-	(1,487)	43,109	88,715	131,824
Tilton-Northfield Fire Dist	394,623	2,316	-	28,319	30,635	-	(1,254)	-	-	(1,254)	36,346	109,376	145,722
Timberlane Reg Sd (Sau 55)	4,705,888	27,623	-	-	27,623	-	(14,952)	-	(287,371)	(302,323)	433,430	(1,082,833)	(649,403)
Troy - Emp/Pol	62,591	367	-	1,101	1,468	-	(199)	-	-	(199)	5,765	5,424	11,189
Troy Water And Sewer	4,130	24	-	192	216	-	(13)	-	-	(13)	380	670	1,050
Tuftonboro - Emp/Fire/Pol	206,374	1,211	-	14,332	15,543	-	(656)	-	-	(656)	19,008	54,467	73,475
Unity - Emp	3,685	22	-	124	146	-	(12)	-	-	(12)	339	477	816
Unity Sd - (Sau 06)	83,334	489	-	-	489	-	(265)	-	(3,391)	(3,656)	7,675	(13,540)	(5,865)
Village District Of Eastman	6,335	37	-	332	369	-	(20)	-	-	(20)	583	1,215	1,798
Village District Of Eidelweiss	4,751	28	-	333	361	-	(15)	-	-	(15)	438	1,646	2,084
Virtual Learning Academy Chart	366,283	2,150	-	-	2,150	-	(1,164)	-	(25,024)	(26,188)	33,736	(81,914)	(48,178)
Wakefield - Emp/Fire/Pol	374,439	2,198	-	27,025	29,223	-	(1,190)	-	-	(1,190)	34,487	98,281	132,768
Wakefield Sd - (Sau 101)	414,238	2,431	-	-	2,431	-	(1,316)	-	(21,954)	(23,270)	38,153	(77,103)	(38,950)
Walpole - Emp/Pol	146,350	859	-	10,510	11,369	-	(465)	-	-	(465)	13,479	42,461	55,940
Warner - Emp/Pol	128,505	754	-	9,525	10,279	-	(408)	-	-	(408)	11,836	38,657	50,493
Warner Village Water District	3,509	21	-	205	226	-	(11)	-	-	(11)	323	763	1,086
Warren - Police	20,960	123	-	2,899	3,022	-	(67)	-	-	(67)	1,931	13,090	15,021
Warren Sd - (Sau 23)	89,741	527	-	-	527	-	(285)	-	(7,337)	(7,622)	8,265	(32,673)	(24,408)
Washington - Emp/Pol	29,417	173	-	4,416	4,589	-	(93)	-	-	(93)	2,709	12,893	15,602

NEW HAMPSHIRE RETIREMENT SYSTEM
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Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2018)				Deferred Inflows of Resources				OPEB Expense				
	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
Washington Sd - (Sau 34)	\$ 50,212	\$ 295	\$ -	\$ -	\$ 295	\$ -	\$ (160)	\$ -	\$ (2,949)	\$ (3,109)	\$ 4,625	\$ (10,931)	\$ (6,306)
Waterville Estates Village Dis	10,775	63	-	842	905	-	(34)	-	-	(34)	992	3,284	4,276
Waterville Valley Emp/Fire/Pol	186,832	1,097	-	12,021	13,118	-	(594)	-	-	(594)	17,208	44,938	62,146
Waterville Valley Sd (Sau 48)	62,488	367	-	-	367	-	(199)	-	(1,600)	(1,799)	5,755	(8,562)	(2,807)
Weare - Emp/Pol	305,741	1,795	-	23,017	24,812	-	(971)	-	-	(971)	28,160	79,195	107,355
Weare Sd - (Sau 24)	906,894	5,323	-	-	5,323	-	(2,882)	-	(58,247)	(61,129)	83,528	(207,542)	(124,014)
Webster - Emp/Pol	43,794	257	-	908	1,165	-	(139)	-	-	(139)	4,034	3,649	7,683
Weeks Public Library	3,198	19	-	173	192	-	(10)	-	-	(10)	295	624	919
Wentworth Sd - (Sau 48)	74,567	438	-	-	438	-	(237)	-	(4,865)	(5,102)	6,868	(13,375)	(6,507)
Westmoreland - Emp	6,076	36	-	238	274	-	(19)	-	-	(19)	560	998	1,558
Westmoreland Sd - (Sau 29)	139,880	821	-	-	821	-	(444)	-	(7,308)	(7,752)	12,884	(29,309)	(16,425)
White Mtn Reg Sd - Emp/Teach	1,308,131	7,678	-	-	7,678	-	(4,156)	-	(76,023)	(80,179)	120,484	(279,775)	(159,291)
Whitefield - Emp/Pol/Fire	140,843	827	-	8,490	9,317	-	(448)	-	-	(448)	12,972	29,959	42,931
Wilton - Emp/Pol	35,151	206	-	2,308	2,514	-	(112)	-	-	(112)	3,238	9,103	12,341
Wilton - Pol	196,944	1,156	-	10,571	11,727	-	(626)	-	-	(626)	18,139	36,926	55,065
Wilton-Lyndeborough (Sau 63)	675,067	3,962	-	-	3,962	-	(2,145)	-	(33,287)	(35,432)	62,176	(129,681)	(67,505)
Winchester - Emp/Pol	183,975	1,080	-	11,822	12,902	-	(585)	-	-	(585)	16,945	45,541	62,486
Winchester Sd - (Sau 94)	425,510	2,498	-	-	2,498	-	(1,352)	-	(19,544)	(20,896)	39,191	(73,871)	(34,680)
Windham - Emp/Fire/Pol	1,708,696	10,030	-	111,118	121,148	-	(5,429)	-	-	(5,429)	157,377	414,663	572,040
Windham Sd - (Sau 95)	3,158,737	18,541	-	-	18,541	-	(10,037)	-	(165,906)	(175,943)	290,931	(594,708)	(303,777)
Winnacunnet Coop Sd (Sau 21)	1,603,501	9,412	-	-	9,412	-	(5,095)	-	(84,212)	(89,307)	147,688	(340,357)	(192,669)
Winnisquam Reg Sd	1,556,157	9,134	-	-	9,134	-	(4,945)	-	(96,721)	(101,666)	143,328	(352,260)	(208,932)
Wolfeboro - Emp/Fire/Pol	816,159	4,791	-	53,147	57,938	-	(2,593)	-	-	(2,593)	75,171	209,077	284,248
Woodstock - Emp/Pol	176,884	1,038	-	10,553	11,591	-	(562)	-	-	(562)	16,292	39,734	56,026
Woodsville Fire District	12,090	71	-	801	872	-	(38)	-	-	(38)	1,114	3,196	4,310
Woodsville Water & Light Dept	11,883	70	-	391	461	-	(38)	-	-	(38)	1,094	1,590	2,684
Total for All Employers	\$ 457,845,765	\$ 2,687,454	\$ -	\$ 11,689,348	\$ 14,376,802	\$ -	\$ (1,454,752)	\$ -	\$ (11,689,348)	\$ (13,144,100)	\$ 42,169,274	\$ -	\$ 42,169,274

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, 2018

(1) Plan Description

The New Hampshire Retirement System (NHRS, Plan or System) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the fiscal 2018 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefit amounts and eligibility requirement 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 Officer 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 year 2018 was 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 Schedule of Employer Allocations and Schedule 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 net position or changes in net position of NHRS or its participating employers. The deferred outflows and inflows do not include the following employer specific amounts which should be determined individually by each employer, if applicable: employer contributions subsequent to the measurement date and differences between employer contributions and the proportionate share of employer contributions.

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, 2018

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.

(3) Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires participating employers in the Plan 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 Schedule of Employer Allocations and applied to amounts presented in the Schedule 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, 2017 through June 30, 2018.

A reconciliation of total employer contributions presented in the Schedule of Employer Allocations to employer contributions for the OPEB Plan pursuant to the OPEB Plan’s Statement of Changes in Fiduciary Net Position, which is included in the System’s combined financial statements for the year ended June 30, 2018 is as follows:

Total employer contributions per schedule	\$ 44,232,974
Contribution adjustments	(\$ 57,481)
Other miscellaneous items	\$ 18,788
Total Employer contributions per System financial statements	\$ 44,194,281

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’ 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 collective net OPEB liability of the participating employers at June 30, 2018 were as follows:

Collective total OPEB liability	\$ 495,154,024
Plan fiduciary net position	<u>\$ 37,308,259</u>
Collective net OPEB liability	<u>\$ 457,845,765</u>

The collective total OPEB liability is based upon the June 30, 2017 actuarial valuation with roll-forward procedures used to determine the collective total OPEB liability as of June 30, 2018. The roll-forward of the total OPEB liability from June 30, 2017 to June 30, 2018 reflects expected service cost and interest reduced by actual benefit payments and refunds for the plan year.

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, 2018

(a) Actuarial Assumptions

The collective total OPEB liability was based on the following actuarial assumptions:

Inflation	2.5%
Salary Increases	5.6% average, including inflation
Wage Inflation	3.25%
Investment rate of return	7.25% per year, 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, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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, 2018

(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:

Asset Class	Target Allocation	2018 Weighted average long-term expected real rate of return
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50	4.50
Total Domestic Equity	30.00	
Int'l Equities (unhedged)	13.00	4.50
Emerging Int'l Equities	7.00	6.00
Total International Equity	20.00	
Core Bonds	4.50	0.50
Short Duration	2.50	(0.25)
Global Multi-Sector Fixed Income	11.00	1.80
Absolute Return Fixed Income	7.00	1.14
Total Fixed Income	25.00	
Private Equity	5.00	6.25
Private Debt	5.00	4.25
Opportunistic	5.00	2.15
Total Alternative Investments	15.00	
Real Estate	10.00	3.25
TOTAL	100.00%	

(c) Discount Rate

The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. Based on this assumption, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to 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 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, 2018

(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, 2018 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:

Fiscal year ended	1% Decrease to 6.25%	Current single rate assumption 7.25%	1% increase to 8.25%
June 30, 2018	\$ 476,527,879	457,845,765	405,513,854

(5) Collective Deferred Outflows (Inflows) of Resources

Annual changes to the net OPEB liability resulting from differences between expected and actual experience with regard to economic or demographic factors or other inputs are deferred and amortized over a closed period equal to the average of the expected service lives of all employees that are provided with OPEB determined for the period during which the changes occurred. Differences between projected and actual earnings on OPEB plan investments are amortized over a closed 5-year period. The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) related to OPEB for the year ended June 30, 2018.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of Resources:						
Difference between expected and actual experience	2018	1.2693	\$ -	12,666,860	9,979,406	2,687,454
Total Deferred Outflows of Resources			\$ -	12,666,860	9,979,406	2,687,454
Deferred Inflows of Resources:						
Difference between projected and actual earnings on OPEB plan investments:	2018	5	\$ -	(465,807)	(93,161)	(372,646)
	2017	5	(1,442,808)		(360,702)	(1,082,106)
Total Deferred Inflows of Resources			\$ (1,442,808)	(465,807)	(453,863)	(1,454,752)

(a) Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts will be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 1.4296 years and 1.2693 years for 2017 and 2018 amounts, respectively. Because this deferred amount and amortization are specific to individual employers and offset on a collective basis, they are not presented above.

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, 2018

Amounts reported as deferred outflows of resources and deferred (inflows) of resources related to OPEB will be recognized (amortized) in OPEB expense as follows:

Year ended June 30:	
2019	\$ 2,233,591
2020	(453,863)
2021	(453,863)
2022	(93,163)
2023	-
Total	\$ (1,232,702)

(6) OPEB Expense

The components of allocable OPEB expense for the year ended June 30, 2018 (excluding employer specific OPEB expense for changes in proportion) are as follows:

Service cost	\$ 983,597
Interest on the total OPEB liability	34,247,087
Projected earnings on plan investments	(2,662,671)
OPEB plan administrative expense	33,144
Other custodial, professional and noninvestment expenses and contributions other than for the contribution effort	42,574
Recognition (amortization) of deferred outflows and inflows of resources:	
Difference between expected and actual earnings on OPEB investments	(453,863)
Difference between expected and actual experience	<u>9,979,406</u>
Total OPEB expense	<u>\$ 42,169,274</u>