



**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, 2020

(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, 2020 and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources (excluding contributions made subsequent to June 30, 2020), 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, 2020 and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with 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 schedules 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, 2020 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, 2020, and our report thereon, dated November 30, 2020, 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

February 5, 2021

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

Schedule of Employer Allocations
 Year ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
Allenstown Sd	\$ 45,036	0.09702437%
Alton Sd	61,951	0.13346560%
Amherst Sd	197,116	0.42466150%
Andover Sd	28,870	0.06219677%
Androscoggin Valley Reg Refuse	1,866	0.00402006%
Ashland Electric Dept - Emp	320	0.00068940%
Ashland Sd	24,190	0.05211430%
Auburn Sd	60,200	0.12969329%
Barnstead Sd	59,046	0.12720714%
Barrington Sd	111,985	0.24125753%
Bartlett Sd	35,459	0.07639193%
Bath Sd	9,044	0.01948415%
Bcep Solid Waste District	791	0.00170411%
Bedford Sd	509,709	1.09810360%
Belknap County	99,736	0.21486860%
Belknap County Conserv. Dist	159	0.00034255%
Berlin - Emp/Fire/Pol	107,976	0.23262064%
Berlin Housing Authority	777	0.00167395%
Berlin Water Works	1,897	0.00408685%
Bethlehem Sd	22,628	0.04874917%
Bow Sd - Sau 67	217,846	0.46932167%
Brentwood Sd	40,874	0.08805787%
Brookline Public Library	240	0.00051705%
Brookline Sd	68,581	0.14774909%
Campton Sd	46,380	0.09991985%
Candia Sd	36,919	0.07953732%
Carroll County	107,692	0.23200880%
Center Conway Fire Precinct	1,969	0.00424196%
Central Hooksett Wtr Precinct	621	0.00133787%
Cheshire County	108,315	0.23335097%
Chester Sd - (Sau 82)	56,561	0.12185352%
Chesterfield Sd	38,774	0.08353368%
Chichester Sd	31,192	0.06719922%
City Of Claremont	102,265	0.22031701%
City Of Concord	579,306	1.24804154%
City Of Dover	778,781	1.67778521%
City Of Franklin	94,164	0.20286443%
City Of Keene	307,669	0.66283396%
City Of Laconia	233,386	0.50280063%
City Of Lebanon	215,437	0.46413178%
City Of Manchester	1,547,812	3.33456528%
City Of Nashua	1,251,226	2.69560823%
City Of Portsmouth	440,561	0.94913298%
City Of Rochester	271,101	0.58405283%
City Of Somersworth	116,765	0.25155543%

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Entity	2020 Employer Contribution	Proportionate Share
Claremont Sd	\$ 198,008	0.42658320%
Cochecho Academy Of The Arts	2,762	0.00595038%
Colebrook Sd	36,636	0.07892763%
Community College System Of Nh	458,337	0.98742912%
Concord Sd	606,086	1.30573566%
Contoocook Valley Sd	322,066	0.69385048%
Conway Sd	190,075	0.40949256%
Conway Village Fire District	14,630	0.03151849%
Cook Memorial Library	113	0.00024344%
Coos County Institute	54,606	0.11764172%
Coos County Nursing Home	9,064	0.01952724%
Cornish Sd	14,135	0.03045207%
County Of Merrimack	326,771	0.70398681%
Croydon Village School	2,440	0.00525667%
Deerfield Community School	65,602	0.14133122%
Derry Coop Sd	414,847	0.89373542%
Derry Housing Authority	128	0.00027576%
Dover Housing Authority	3,846	0.00828572%
Dresden Sd	87,180	0.18781829%
Dunbarton Sd - Sau 67	25,243	0.05438285%
East Kingston Sd	21,238	0.04575459%
Epping Sd	127,755	0.27523200%
Epsom Sd	50,025	0.10777254%
Errol Sd	2,788	0.00600639%
Exeter Reg Coop Sd	424,771	0.91511542%
Exeter Sd	155,110	0.33416489%
Fall Mountain Reg Sd	211,847	0.45639758%
Farmington Sd - (Sau 61)	113,383	0.24426934%
Franklin Sd	102,352	0.22050444%
Freedom Sd	10,865	0.02340727%
Fremont - Police	12,499	0.02692752%
Fremont Sd - Sau 83	47,489	0.10230905%
Gilford Sd	167,693	0.36127337%
Gilmanton Sd	46,088	0.09929077%
Goffstown Sd	309,884	0.66760590%
Goffstown Village Precinct	386	0.00083159%
Governor Wentworth Reg Sd	332,271	0.71583586%
Grafton County	159,616	0.34387249%
Grantham Sd	34,725	0.07481062%
Great Bay Elearning School	11,215	0.02416130%
Greenland Sd	51,590	0.11114413%
Grs Coop Sd	48,192	0.10382357%
Hampstead Sd	128,820	0.27752640%
Hampton Falls Sd	45,815	0.09870263%
Hampton Sd - Sau 90	168,658	0.36335234%

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Entity	2020 Employer Contribution	Proportionate Share
Hanover Sd	\$ 83,179	0.17919864%
Harrisville Sd	7,101	0.01529821%
Haverhill Coop Sd	84,765	0.18261548%
Henniker Sd	52,842	0.11384141%
Hill Sd	6,657	0.01434166%
Hillsboro-Deering Sd	168,497	0.36300548%
Hillsborough County	334,602	0.72085771%
Hinsdale Sd	82,000	0.17665863%
Holderness Sd	28,354	0.06108511%
Hollis Sd	98,619	0.21246217%
Hollis-Brookline Coop	163,646	0.35255462%
Hooksett Public Library	1,029	0.00221685%
Hooksett Sd	144,111	0.31046893%
Hooksett Sewer Commission	1,191	0.00256586%
Hooksett Village Wtr Precinct	998	0.00215006%
Hopkinton Sd	139,579	0.30070531%
Hudson Sd	347,059	0.74769474%
Inter-Lakes Sd	179,857	0.38747917%
Jackson Sd	7,677	0.01653913%
Jaffrey-Rindge Coop Sd	174,147	0.37517770%
John Stark Sd	86,575	0.18651489%
Kearsarge Reg Sd - Sau 65	271,055	0.58395373%
Keene Sd	400,247	0.86228156%
Kensington Sd	20,936	0.04510397%
Laconia Housing & Redevelopmnt	3,560	0.00766957%
Laconia Sd	245,873	0.52970229%
Laconia Water Works	2,931	0.00631447%
Lafayette Reg Sd	18,773	0.04044406%
Lakes Region Mutual Fire Aid	4,257	0.00917117%
Lakes Region Planning Comm.	630	0.00135726%
Land & Comm Heritage Inv Prog	1,207	0.00260033%
Landaff Sd	1,306	0.00281361%
Lebanon Sd	289,973	0.62471017%
Lempster Sd	13,007	0.02802194%
Lincoln-Woodstock Coop Sd	51,458	0.11085976%
Lisbon Reg Sd	46,072	0.09925630%
Litchfield Sd	160,821	0.34646851%
Littleton Public Library	416	0.00089622%
Littleton Sd	111,286	0.23975162%
Littleton Water & Light Dept	3,491	0.00752092%
Londonderry Sd	577,028	1.24313388%
Lyme Sd	37,880	0.08160767%
Madison Sd	21,041	0.04533017%
Manchester Sd	1,456,754	3.13839233%
Marlborough Sd	22,059	0.04752333%

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Entity	2020 Employer Contribution	Proportionate Share
Marlow Sd	\$ 6,088	0.01311583%
Mascenic Reg Sd	107,567	0.23173950%
Mascoma Valley Regional Sd	154,454	0.33275162%
Mason Sd (Sau 89)	9,274	0.01997966%
Meriden Village Water District	152	0.00032746%
Merrimack Sd	443,976	0.95649016%
Merrimack Valley Sd	282,661	0.60895739%
Merrimack Village District	2,926	0.00630370%
Middleton Sd	13,247	0.02853899%
Milan Sd	10,053	0.02165792%
Milford Area Communication Ctr	977	0.00210482%
Milford Sd	305,788	0.65878159%
Milton Sd	62,286	0.13418731%
Monadnock Reg Sd- Sau 93	202,831	0.43697375%
Monroe Sd	15,095	0.03252027%
Mont Vernon Sd	27,808	0.05990882%
Moultonborough Sd - Sau 45	97,497	0.21004496%
Nashua Airport Authority	765	0.00164810%
Nashua Housing Redevelop Auth	3,756	0.00809183%
Nelson Sd	7,250	0.01561921%
New Boston Sd	54,336	0.11706004%
New Castle Sd	9,156	0.01972544%
New London-Springfield Wtr Sys	506	0.00109011%
Newfields Sd	17,074	0.03678377%
Newfound Area Sd	149,608	0.32231152%
Newington Sd	8,671	0.01868057%
Newmarket Sd	141,341	0.30450132%
Newmarket Housing Authority	100	0.00021544%
Newport Sd	107,639	0.23189462%
Next Charter School	7,760	0.01671794%
NH Comm Development Fin Auth	902	0.00194324%
NH Municipal Bond Bank	629	0.00135510%
North Conway Wtr Precinct	7,209	0.01553088%
North Country Charter Academy	4,318	0.00930259%
North Country Edu Srvc Ag Inc	8,085	0.01741811%
North Hampton Sd	64,330	0.13859085%
Northumberland Sd	43,250	0.09317666%
Northwood Sd	38,827	0.08364786%
Nottingham Sd	56,606	0.12195047%
Oyster River Coop Sd	326,464	0.70332542%
Pease Development Authority	41,360	0.08910489%
Pelham Sd	193,732	0.41737110%
Pembroke Sd	180,567	0.38900877%
Pemi Baker Coop	93,684	0.20183033%
Piermont Sd	7,537	0.01623751%

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Entity	2020 Employer Contribution	Proportionate Share
Pittsburg Sd	\$ 17,537	0.03778125%
Pittsfield Sd	66,104	0.14241271%
Plainfield Sd	35,370	0.07620019%
Plaistow Public Library	519	0.00111812%
Plymouth Sd	59,583	0.12836404%
Plymouth Village Water & Sewer	1,783	0.00384125%
Portsmouth Housing Authority	4,501	0.00969684%
Portsmouth Sd	433,928	0.93484302%
Profile Sd	36,837	0.07936066%
Prospect Mountain High School	63,204	0.13616503%
Raymond Sd	145,787	0.31407966%
Rivendell Interstate Sd	20,520	0.04420775%
Rochester Sd	491,054	1.05791376%
Rockingham County	258,858	0.55767684%
Rockingham Planning Comm	1,031	0.00222116%
Rollinsford Sd	21,277	0.04583861%
Rumney Sd	19,282	0.04154063%
Rye Sd	80,882	0.17425004%
Rye Water District	708	0.00152530%
Salem Housing Authority	960	0.00206820%
Salem Sd	494,003	1.06426701%
Sanborn Regional Sd	227,845	0.49086325%
Sanbornton Public Library	228	0.00049120%
Sandown Public Library	296	0.00063769%
Sau 02	3,291	0.00709004%
Sau 03	135,625	0.29218692%
Sau 06	2,579	0.00555613%
Sau 07	2,443	0.00526313%
Sau 09	3,302	0.00711374%
Sau 13	4,067	0.00876184%
Sau 15	2,043	0.00440139%
Sau 16	11,025	0.02375197%
Sau 19	6,463	0.01392372%
Sau 20	1,627	0.00350517%
Sau 21	6,785	0.01461742%
Sau 23	14,253	0.03070629%
Sau 24	16,132	0.03475435%
Sau 29	8,982	0.01935058%
Sau 34	1,928	0.00415363%
Sau 35	8,389	0.01807304%
Sau 39	8,286	0.01785114%
Sau 41	4,906	0.01056936%
Sau 42	1,234,016	2.65853146%
Sau 44	13,287	0.02862516%
Sau 46	4,862	0.01047456%

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Schedule of Employer Allocations
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Entity	2020 Employer Contribution	Proportionate Share
Sau 48	\$ 7,501	0.01615996%
Sau 50	3,971	0.00855502%
Sau 53	31,525	0.06791663%
Sau 55	4,640	0.00999629%
Sau 56	4,761	0.01025697%
Sau 58	1,037	0.00223409%
Sau 67	3,181	0.00685306%
Sau 70	4,060	0.00874676%
Seabrook Sd	110,764	0.23862703%
Seacoast Charter School	14,188	0.03056625%
Shaker Regional Sd - Sau 80	167,579	0.36102777%
Somersworth Housing Authority	1,502	0.00323587%
Somersworth Sd	158,089	0.34058276%
Souhegan Coop Sd	127,755	0.27523200%
South Hampton Sd	12,691	0.02734116%
Southern Nh Planning Comm	1,819	0.00391881%
Stark Sd	2,985	0.00643081%
State Of New Hampshire	9,213,433	19.84917661%
Stewartstown Sd	8,794	0.01894556%
Stoddard Sd	6,082	0.01310290%
Strafford County	321,370	0.69235104%
Strafford Sd	44,721	0.09634574%
Stratford Sd	8,723	0.01879260%
Stratham Sd	83,460	0.17980402%
Sullivan County	94,060	0.20264038%
Sunapee Sd	84,145	0.18127976%
Swnh District Fire Mutual Aid	5,593	0.01204941%
Tamworth Sd	33,568	0.07231801%
Thornton Public School Library	84	0.00018097%
Thornton Sd	32,402	0.06980601%
Tilton-Northfield Fire Dist	36,943	0.07958902%
Timberlane Reg Sd	497,141	1.07102743%
Town Of Albany	63	0.00013573%
Town Of Alexandria	4,645	0.01000707%
Town Of Allenstown	29,780	0.06415725%
Town Of Alstead	3,872	0.00834173%
Town Of Alton	42,724	0.09204346%
Town of Amherst	61,920	0.13339881%
Town of Andover	4,057	0.00874029%
Town of Antrim	16,584	0.03572813%
Town of Ashland	12,658	0.02727006%
Town of Atkinson	25,470	0.05487190%
Town of Auburn	29,939	0.06449979%
Town of Barnstead	25,699	0.05536525%
Town of Barrington	34,723	0.07480631%

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Entity	2020 Employer Contribution	Proportionate Share
Town of Bartlett	\$ 10,781	0.02322630%
Town of Bedford	209,557	0.45146406%
Town of Belmont	64,617	0.13920916%
Town of Bennington	5,950	0.01281852%
Town of Bethlehem	15,203	0.03275294%
Town of Boscawen	19,159	0.04127564%
Town of Bow	63,779	0.13740379%
Town of Bradford	8,028	0.01729531%
Town of Brentwood	19,009	0.04095249%
Town of Bristol	44,520	0.09591271%
Town of Brookline	31,004	0.06679420%
Town of Campton	26,831	0.05780400%
Town of Canaan	17,903	0.03856975%
Town of Candia	13,726	0.02957093%
Town of Canterbury	5,768	0.01242643%
Town of Carroll	13,795	0.02971958%
Town of Center Harbor	9,070	0.01954017%
Town of Charlestown	15,302	0.03296622%
Town of Chester	22,026	0.04745223%
Town of Chesterfield	15,254	0.03286281%
Town of Chichester	12,302	0.02650310%
Town of Clarksville	120	0.00025852%
Town of Colebrook	13,573	0.02924131%
Town of Conway	75,453	0.16255395%
Town of Cornish	627	0.00135079%
Town of Croydon	161	0.00034685%
Town of Danville	14,591	0.03143446%
Town of Deerfield	20,342	0.04382427%
Town of Deering	3,399	0.00732272%
Town of Derry	422,043	0.90923829%
Town of Dorchester	160	0.00034470%
Town of Dublin	6,238	0.01343898%
Town of Dunbarton	12,488	0.02690382%
Town of Durham	146,994	0.31667999%
Town of East Kingston	12,843	0.02766862%
Town of Effingham	4,303	0.00927027%
Town of Enfield	20,602	0.04438440%
Town of Epping	63,469	0.13673594%
Town of Epsom	22,422	0.04830536%
Town of Exeter	163,965	0.35324186%
Town of Farmington	31,770	0.06844445%
Town of Fitzwilliam	7,276	0.01567522%
Town of Francestown	630	0.00135726%
Town of Franconia	7,545	0.01625475%
Town of Freedom	5,866	0.01263756%

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Entity	2020 Employer Contribution	Proportionate Share
Town of Gilford	\$ 91,528	0.19718550%
Town of Gilmanton	20,500	0.04416466%
Town of Goffstown	133,463	0.28752916%
Town of Gorham	19,771	0.04259412%
Town of Goshen	453	0.00097593%
Town of Grafton	5,164	0.01112519%
Town of Grantham	11,604	0.02499935%
Town of Greenfield	8,157	0.01757323%
Town of Greenland	31,378	0.06759993%
Town of Greenville	12,518	0.02696845%
Town of Groton	276	0.00059461%
Town of Hampstead	45,287	0.09756512%
Town of Hampton	260,528	0.56127464%
Town of Hampton Falls	15,286	0.03293175%
Town of Hancock	7,596	0.01636462%
Town of Hanover	139,421	0.30036492%
Town of Harrisville	2,206	0.00475255%
Town of Haverhill	15,023	0.03236515%
Town of Hebron	2,698	0.00581250%
Town of Henniker	29,136	0.06276983%
Town of Hillsborough	46,670	0.10054461%
Town of Hinsdale	16,490	0.03552562%
Town of Holderness	15,384	0.03314288%
Town of Hollis	66,088	0.14237824%
Town of Hooksett	157,440	0.33918458%
Town of Hopkinton	38,983	0.08398395%
Town of Hudson	281,570	0.60660697%
Town of Jackson	6,065	0.01306628%
Town of Jaffrey	44,388	0.09562833%
Town of Jefferson	355	0.00076480%
Town of Kensington	11,288	0.02431857%
Town of Kingston	26,875	0.05789879%
Town of Lancaster	20,669	0.04452875%
Town of Lee	27,660	0.05958997%
Town of Lempster	628	0.00135295%
Town of Lincoln	24,295	0.05234051%
Town of Lisbon	7,494	0.01614488%
Town of Litchfield	46,359	0.09987460%
Town of Littleton	62,660	0.13499305%
Town of Londonderry	385,271	0.83001766%
Town of Loudon	27,565	0.05938531%
Town of Lyme	5,857	0.01261817%
Town of Madison	11,066	0.02384030%
Town of Marlborough	8,427	0.01815491%
Town of Marlow	494	0.00106426%

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Entity	2020 Employer Contribution	Proportionate Share
Town of Mason	\$ 4,780	0.01029791%
Town of Meredith	49,908	0.10752048%
Town of Merrimack	267,479	0.57624969%
Town of Middleton	8,222	0.01771326%
Town of Milford	100,014	0.21546752%
Town of Milton	24,624	0.05304929%
Town of Monroe	392	0.00084451%
Town of Mont Vernon	10,046	0.02164284%
Town of Moultonborough	44,167	0.09515222%
Town of Nelson	485	0.00104487%
Town of New Boston	21,611	0.04655817%
Town of New Castle	15,497	0.03338633%
Town of New Durham	12,597	0.02713864%
Town of New Hampton	13,460	0.02899787%
Town of New Ipswich	15,558	0.03351774%
Town of New London	32,625	0.07028644%
Town of Newbury	10,800	0.02326723%
Town of Newfields	7,806	0.01681704%
Town of Newington	56,973	0.12274113%
Town of Newmarket	46,999	0.10125340%
Town of Newport	51,221	0.11034917%
Town of Newton	16,920	0.03645200%
Town of North Hampton	78,637	0.16941348%
Town of Northfield	18,236	0.03928716%
Town of Northumberland	5,702	0.01228424%
Town of Northwood	25,153	0.05418896%
Town of Nottingham	20,605	0.04439087%
Town of Orford	3,138	0.00676042%
Town of Ossipee	29,058	0.06260179%
Town of Pelham	147,048	0.31679633%
Town of Pembroke	33,823	0.07286738%
Town of Peterborough	48,642	0.10479304%
Town of Piermont	2,126	0.00458020%
Town of Pittsburg	2,931	0.00631447%
Town of Pittsfield	24,376	0.05251501%
Town of Plainfield	8,323	0.01793085%
Town of Plaistow	52,959	0.11409347%
Town of Plymouth	61,901	0.13335788%
Town of Raymond	54,983	0.11845392%
Town of Rindge	23,962	0.05162310%
Town of Rollinsford	9,481	0.02042562%
Town of Rumney	4,328	0.00932413%
Town of Rye	66,883	0.14409097%
Town of Salem	498,715	1.07441842%
Town of Salisbury	171	0.00036840%

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

Schedule of Employer Allocations
 Year ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
Town of Sanbornton	\$ 19,518	0.04204906%
Town of Sandown	21,386	0.04607343%
Town of Sandwich	7,681	0.01654774%
Town of Seabrook	189,536	0.40833135%
Town of Shelburne	264	0.00056875%
Town of South Hampton	3,443	0.00741751%
Town of Springfield	5,016	0.01080634%
Town of Stark	104	0.00022405%
Town of Stewartstown	113	0.00024344%
Town of Strafford	16,563	0.03568289%
Town of Stratford	251	0.00054075%
Town of Stratham	39,947	0.08606076%
Town of Sugar Hill	5,318	0.01145696%
Town of Sunapee	18,949	0.04082322%
Town of Sutton	7,531	0.01622459%
Town of Swanzey	30,510	0.06572994%
Town of Tamworth	10,840	0.02335341%
Town of Thornton	12,091	0.02604853%
Town of Tilton	43,239	0.09315296%
Town of Troy	5,251	0.01131262%
Town of Troy Water And Sewer	426	0.00091776%
Town of Tuftonboro	19,088	0.04112268%
Town of Unity	396	0.00085313%
Town of Wakefield	42,387	0.09131743%
Town of Walpole	15,236	0.03282404%
Town of Warner	10,368	0.02233655%
Town of Warren	1,808	0.00389511%
Town of Washington	2,748	0.00592022%
Town of Waterville Valley	17,159	0.03696690%
Town of Weare	29,332	0.06319209%
Town of Webster	4,625	0.00996398%
Town of Westmoreland	598	0.00128832%
Town of Whitefield	14,720	0.03171238%
Town of Wilmot	3,275	0.00705557%
Town of Wilton	17,893	0.03854821%
Town of Winchester	15,900	0.03425454%
Town of Windham	159,181	0.34293534%
Town of Wolfeboro	77,515	0.16699627%
Town of Woodstock	17,681	0.03809148%
Unity Sd	10,850	0.02337495%
Village District of Eastman	594	0.00127970%
Village District of Eidelweiss	378	0.00081435%
Virtual Lrng Acad Charter Schl	54,704	0.11785285%
Wakefield Sd	46,412	0.09998879%
Warner Village Water District	342	0.00073680%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER
 OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
 Schedule of Employer Allocations
 Year ended June 30, 2020

<u>Entity</u>	<u>2020 Employer Contribution</u>	<u>Proportionate Share</u>
Warren Sd	\$ 10,485	0.02258861%
Washington Sd	4,610	0.00993166%
Waterville Estates Village Dis	867	0.00186784%
Waterville Valley Sd	5,603	0.01207096%
Weare Sd	94,261	0.20307341%
Weeks Public Library	318	0.00068509%
Wentworth Sd	9,173	0.01976207%
Westmoreland Sd	15,988	0.03444412%
White Mountains Reg Sd	136,137	0.29328996%
Wilton-Lyndeborough Coop Sd	77,298	0.16652877%
Winchester Sd	48,536	0.10456468%
Windham Sd	367,120	0.79091363%
Winnacunnet Coop Sd	181,274	0.39053192%
Winnisquam Reg Sd	175,738	0.37860530%
Woodsville Fire District	1,187	0.00255724%
Woodsville Water & Light Dept	960	0.00206820%
<i>Total for All Entities</i>	<u>\$ 46,417,205</u>	<u>100.0000%</u>

See accompanying notes to schedule of employer allocation and schedule of OPEB amounts by employer

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

Schedule of OPEB Amounts by Employer
Year ended June 30, 2020

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportions	Total Employer OPEB Expense
Allenstown Sd	\$ 424,684	\$ -	\$ 1,589	\$ 2,731	\$ 4,468	\$ 8,788	\$ (1,231)	\$ -	\$ -	\$ (1,231)	\$ 40,048	\$ 30,357	\$ 70,405
Alton Sd	584,191	-	2,186	3,756	4,967	10,909	(1,693)	-	-	(1,693)	55,089	37,068	92,157
Amherst Sd	1,858,782	-	6,955	11,951	17,857	36,763	(5,386)	-	-	(5,386)	175,283	131,780	307,063
Andover Sd	272,241	-	1,019	1,750	4,405	7,174	(789)	-	-	(789)	25,672	31,242	56,914
Androscoggin Valley Reg Refuse	17,596	-	66	113	-	179	(51)	-	(72)	(123)	1,659	(488)	1,171
Ashland Electric Dept - Emp	3,018	-	11	19	-	30	(9)	-	(612)	(621)	285	(4,407)	(4,122)
Ashland Sd	228,109	-	853	1,467	2,887	5,207	(661)	-	-	(661)	21,511	20,602	42,113
Auburn Sd	567,679	-	2,124	3,650	2,788	8,562	(1,645)	-	-	(1,645)	53,532	20,642	74,174
Barnstead Sd	556,797	-	2,083	3,580	11,655	17,318	(1,613)	-	-	(1,613)	52,506	80,179	132,685
Barrington Sd	1,056,006	-	3,951	6,790	14,519	25,260	(3,060)	-	-	(3,060)	99,581	104,249	203,830
Bartlett Sd	334,374	-	1,251	2,150	2,887	6,288	(969)	-	-	(969)	31,532	18,435	49,967
Bath Sd	85,284	-	319	548	1,059	1,926	(247)	-	-	(247)	8,042	7,743	15,785
Beech Solid Waste District	7,459	-	28	48	-	76	(22)	-	(57)	(79)	703	(512)	191
Bedford Sd	4,806,498	-	17,984	30,904	43,399	92,287	(13,927)	-	-	(13,927)	453,253	315,487	768,740
Belknap County	940,499	-	3,519	6,047	-	9,566	(2,725)	-	(12,066)	(14,791)	88,689	(85,174)	3,515
Belknap County Conserv. Dist	1,499	-	6	10	-	16	(4)	-	(9)	(13)	141	(64)	77
Berlin - Emp/Fire/Pol	1,018,201	-	3,810	6,547	-	10,357	(2,950)	-	(16,674)	(19,624)	96,016	(120,368)	(24,352)
Berlin Housing Authority	7,327	-	27	47	13	87	(21)	-	-	(21)	691	42	733
Berlin Water Works	17,889	-	67	115	-	182	(52)	-	(98)	(150)	1,687	(635)	1,052
Bethlehem Sd	213,380	-	798	1,372	1,585	3,755	(618)	-	-	(618)	20,122	9,492	29,614
Bow Sd - Sau 67	2,054,263	-	7,686	13,208	23,837	44,731	(5,952)	-	-	(5,952)	193,717	167,482	361,199
Brentwood Sd	385,437	-	1,442	2,478	5,469	9,389	(1,117)	-	-	(1,117)	36,347	40,592	76,939
Brookline Public Library	2,263	-	8	15	10	33	(7)	-	-	(7)	213	45	258
Brookline Sd	646,711	-	2,420	4,158	5,003	11,581	(1,874)	-	-	(1,874)	60,985	35,692	96,677
Campton Sd	437,358	-	1,636	2,812	4,332	8,780	(1,267)	-	-	(1,267)	41,243	30,823	72,066
Campton/Thornton Fire Dept	-	-	-	-	-	-	-	-	(5,739)	(5,739)	-	(46,341)	(46,341)
Candia Sd	348,142	-	1,303	2,238	1,354	4,895	(1,009)	-	-	(1,009)	32,830	7,883	40,713
Carroll County	1,015,523	-	3,800	6,530	-	10,330	(2,943)	-	(6,307)	(9,250)	95,764	(42,604)	53,160
Center Conway Fire Precinct	18,567	-	69	119	-	188	(54)	-	(412)	(466)	1,751	(2,873)	(1,122)
Central Hooksett Wtr Precinct	5,856	-	22	38	-	60	(17)	-	(59)	(76)	552	(421)	131
Cheshire County	1,021,398	-	3,822	6,567	-	10,389	(2,960)	-	(21,317)	(24,277)	96,318	(165,193)	(68,875)
Chester Sd - (Sau 82)	533,364	-	1,996	3,429	7,210	12,635	(1,545)	-	-	(1,545)	50,296	53,845	104,141
Chesterfield Sd	365,634	-	1,368	2,351	4,692	8,411	(1,059)	-	-	(1,059)	34,479	33,117	67,596
Chichester Sd	294,137	-	1,101	1,891	4,269	7,261	(852)	-	-	(852)	27,737	28,981	56,718
City Of Claremont	964,347	-	3,608	6,200	-	9,808	(2,794)	-	(13,017)	(15,811)	90,938	(107,299)	(16,361)
City Of Concord	5,462,790	-	20,440	35,124	-	55,564	(15,829)	-	(82,223)	(98,052)	515,141	(582,898)	(67,757)
City Of Dover	7,343,817	-	27,478	47,219	13,260	87,957	(21,279)	-	-	(21,279)	692,522	88,605	781,127
City Of Franklin	887,956	-	3,322	5,709	-	9,031	(2,573)	-	(21,525)	(24,098)	83,734	(147,464)	(63,730)
City Of Keene	2,901,284	-	10,855	18,654	-	29,509	(8,407)	-	(41,289)	(49,696)	273,591	(290,737)	(17,146)
City Of Laconia	2,200,804	-	8,235	14,151	-	22,386	(6,377)	-	(34,400)	(40,777)	207,536	(241,678)	(34,142)
City Of Lebanon	2,031,547	-	7,601	13,062	-	20,663	(5,887)	-	(25,535)	(31,422)	191,575	(183,198)	8,377
City Of Manchester	14,595,692	-	54,611	93,846	-	148,457	(42,292)	-	(213,940)	(256,232)	1,376,374	(1,494,395)	(118,021)
City Of Nashua	11,798,920	-	44,147	75,864	-	120,011	(34,188)	-	(155,517)	(189,705)	1,112,638	(1,114,300)	(1,662)
City Of Portsmouth	4,154,440	-	15,544	26,712	-	42,256	(12,038)	-	(53,327)	(65,365)	391,764	(372,207)	19,557
City Of Rochester	2,556,452	-	9,565	16,437	-	26,002	(7,408)	-	(14,501)	(21,909)	241,073	(114,574)	126,499
City Of Somersworth	1,101,081	-	4,120	7,080	-	11,200	(3,190)	-	(11,475)	(14,665)	103,832	(81,364)	22,468
Claremont Sd	1,867,193	-	6,986	12,005	22,243	41,234	(5,410)	-	-	(5,410)	176,076	145,546	321,622
Cocheco Academy Of The Arts	26,045	-	97	167	-	264	(75)	-	(296)	(371)	2,456	(2,318)	138
Colebrook Sd	345,473	-	1,293	2,221	-	3,514	(1,001)	-	(2,738)	(3,739)	32,578	(20,142)	12,436
Community College System Of Nh	4,322,066	-	16,171	27,790	-	43,961	(12,523)	-	(14,232)	(26,755)	407,571	(109,308)	298,263

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

Schedule of OPEB Amounts by Employer
Year ended June 30, 2020

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportions	Total Employer OPEB Expense
Concord Sd	\$ 5,715,322	\$ -	\$ 21,384	\$ 36,748	\$ 69,844	\$ 127,976	\$ (16,561)	\$ -	\$ -	\$ (16,561)	\$ 538,955	\$ 492,048	\$ 1,031,003
Contoocook Valley Sd	3,037,046	-	11,363	19,527	32,509	63,399	(8,800)	-	-	(8,800)	286,393	238,307	524,700
Conway Sd	1,792,386	-	6,706	11,525	19,763	37,994	(5,194)	-	-	(5,194)	169,022	133,701	302,723
Conway Village Fire District	137,959	-	516	887	-	1,403	(400)	-	(1,549)	(1,949)	13,010	(10,670)	2,340
Cook Memorial Library	1,066	-	4	7	-	11	(3)	-	(4)	(7)	100	(26)	74
Coos County Institute	514,928	-	1,927	3,311	-	5,238	(1,492)	-	(9,782)	(11,274)	48,558	(65,995)	(17,437)
Coos County Nursing Home	85,472	-	320	550	219	1,089	(248)	-	-	(248)	8,060	1,553	9,613
Cornish Sd	133,291	-	499	857	2,570	3,926	(386)	-	-	(386)	12,569	19,782	32,351
County Of Merrimack	3,081,414	-	11,529	19,813	-	31,342	(8,929)	-	(46,348)	(55,277)	290,577	(325,878)	(35,301)
Croydon Village School	23,009	-	86	148	1,491	1,725	(67)	-	-	(67)	2,170	9,218	11,388
Deerfield Community School	618,619	-	2,315	3,978	7,703	13,996	(1,792)	-	-	(1,792)	58,336	50,240	108,576
Derry Coop Sd	3,911,960	-	14,637	25,153	36,477	76,267	(11,335)	-	-	(11,335)	368,898	238,079	606,977
Derry Housing Authority	1,207	-	5	8	-	13	(3)	-	(120)	(123)	114	(873)	(759)
Dover Housing Authority	36,267	-	136	233	-	369	(105)	-	(21)	(126)	3,420	(365)	3,055
Dresden Sd	822,098	-	3,076	5,286	9,356	17,718	(2,382)	-	-	(2,382)	77,524	61,635	139,159
Dunbarton Sd - Sau 67	238,039	-	891	1,531	2,630	5,052	(690)	-	-	(690)	22,447	19,797	42,244
East Kingston Sd	200,272	-	749	1,288	1,304	3,341	(580)	-	-	(580)	18,886	9,567	28,453
Epping Sd	1,204,715	-	4,508	7,746	11,389	23,643	(3,491)	-	-	(3,491)	113,605	81,641	195,246
Epsom Sd	471,730	-	1,765	3,033	5,192	9,990	(1,367)	-	-	(1,367)	44,484	36,327	80,811
Errol Sd	26,291	-	98	169	393	660	(76)	-	-	(76)	2,479	2,763	5,242
Exeter Reg Coop Sd	4,005,543	-	14,987	25,754	36,068	76,809	(11,606)	-	-	(11,606)	377,723	260,419	638,142
Exeter Sd	1,462,670	-	5,473	9,405	13,300	28,178	(4,238)	-	-	(4,238)	137,930	97,549	235,479
Fall Mountain Reg Sd	1,997,693	-	7,475	12,845	22,283	42,603	(5,788)	-	-	(5,788)	188,382	157,098	345,480
Farmington Sd - (Sau 61)	1,069,189	-	4,000	6,875	8,755	19,630	(3,098)	-	-	(3,098)	100,825	63,166	163,991
Franklin Sd	965,168	-	3,611	6,206	8,677	18,494	(2,797)	-	-	(2,797)	91,015	63,022	154,037
Freedom Sd	102,456	-	383	659	1,305	2,347	(297)	-	-	(297)	9,662	9,055	18,717
Fremont - Police	117,864	-	441	758	-	1,199	(342)	-	(1,728)	(2,070)	11,115	(10,928)	187
Fremont Sd - Sau 83	447,816	-	1,676	2,879	2,790	7,345	(1,298)	-	-	(1,298)	42,229	19,802	62,031
Gilford Sd	1,581,326	-	5,917	10,167	12,043	28,127	(4,582)	-	-	(4,582)	149,119	86,644	235,763
Gilmanton Sd	434,605	-	1,626	2,794	-	4,420	(1,259)	-	(5,159)	(6,418)	40,983	(25,727)	15,256
Goffstown Sd	2,922,171	-	10,934	18,789	25,318	55,041	(8,467)	-	-	(8,467)	275,561	183,777	459,338
Goffstown Village Precinct	3,640	-	14	23	-	37	(11)	-	(5)	(16)	343	(37)	306
Governor Wentworth Reg Sd	3,133,278	-	11,723	20,146	30,394	62,263	(9,079)	-	-	(9,079)	295,468	215,572	511,040
Grafton County	1,505,161	-	5,632	9,678	-	15,310	(4,361)	-	(20,817)	(25,178)	141,937	(146,823)	(4,886)
Grantham Sd	327,453	-	1,225	2,105	6,586	9,916	(949)	-	-	(949)	30,879	46,072	76,951
Great Bay Elearning School	105,756	-	396	680	-	1,076	(306)	-	(768)	(1,074)	9,973	(6,127)	3,846
Greenland Sd	486,488	-	1,820	3,128	2,909	7,857	(1,410)	-	-	(1,410)	45,876	22,338	68,214
Grs Coop Sd	454,445	-	1,700	2,922	6,537	11,159	(1,317)	-	-	(1,317)	42,854	45,183	88,037
Hampstead Sd	1,214,758	-	4,545	7,811	8,493	20,849	(3,520)	-	-	(3,520)	114,552	57,938	172,490
Hampton Falls Sd	432,030	-	1,616	2,778	5,963	10,357	(1,252)	-	-	(1,252)	40,740	41,199	81,939
Hampton Sd - Sau 90	1,590,426	-	5,951	10,226	19,009	35,186	(4,608)	-	-	(4,608)	149,977	132,619	282,596
Hanover Sd	784,369	-	2,935	5,043	10,909	18,887	(2,273)	-	-	(2,273)	73,966	78,563	152,529
Harrisville Sd	66,962	-	251	431	850	1,532	(194)	-	-	(194)	6,314	6,156	12,470
Haverhill Coop Sd	799,324	-	2,991	5,139	5,214	13,344	(2,316)	-	-	(2,316)	75,376	35,210	110,586
Henniker Sd	498,294	-	1,864	3,204	3,293	8,361	(1,444)	-	-	(1,444)	46,989	22,167	69,156
Hill Sd	62,775	-	235	404	1,200	1,839	(182)	-	-	(182)	5,920	8,936	14,856
Hillsboro-Deering Sd	1,588,908	-	5,945	10,216	21,651	37,812	(4,604)	-	-	(4,604)	149,834	151,441	301,275
Hillsborough County	3,155,259	-	11,806	20,287	-	32,093	(9,143)	-	(47,852)	(56,995)	297,541	(356,886)	(59,345)
Hinsdale Sd	773,251	-	2,893	4,972	8,761	16,626	(2,241)	-	-	(2,241)	72,918	66,421	139,339
Holderness Sd	267,375	-	1,000	1,719	3,103	5,822	(775)	-	-	(775)	25,213	21,380	46,593
Hollis Sd	929,966	-	3,480	5,979	11,588	21,047	(2,695)	-	-	(2,695)	87,696	84,903	172,599

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

Schedule of OPEB Amounts by Employer
Year ended June 30, 2020

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportions	Total Employer OPEB Expense
Hollis-Brookline Coop	\$ 1,543,163	\$ -	\$ 5,774	\$ 9,922	\$ 15,125	\$ 30,821	\$ (4,471)	\$ -	\$ -	\$ (4,471)	\$ 145,520	\$ 110,335	\$ 255,855
Hooksett Public Library	9,703	-	36	62	47	145	(28)	-	-	(28)	915	285	1,200
Hooksett Sd	1,358,950	-	5,085	8,738	14,951	28,774	(3,938)	-	-	(3,938)	128,149	102,832	230,981
Hooksett Sewer Commission	11,231	-	42	72	97	211	(33)	-	-	(33)	1,059	701	1,760
Hooksett Village Wtr Precinct	9,411	-	35	61	60	156	(27)	-	-	(27)	887	336	1,223
Hopkinton Sd	1,316,214	-	4,925	8,463	16,687	30,075	(3,814)	-	-	(3,814)	124,119	120,119	244,238
Hudson Sd	3,272,727	-	12,245	21,043	31,540	64,828	(9,483)	-	-	(9,483)	308,618	214,899	523,517
Inter-Lakes Sd	1,696,031	-	6,346	10,905	21,504	38,755	(4,914)	-	-	(4,914)	159,936	153,973	313,909
Jackson Sd	72,393	-	271	465	279	1,015	(210)	-	-	(210)	6,827	2,489	9,316
Jaffrey-Rindge Coop Sd	1,642,187	-	6,144	10,559	21,080	37,783	(4,758)	-	-	(4,758)	154,858	143,420	298,278
John Stark Sd	816,392	-	3,055	5,249	3,100	11,404	(2,366)	-	-	(2,366)	76,986	18,498	95,484
Kearsarge Reg Sd - Sau 65	2,556,018	-	9,564	16,434	34,273	60,271	(7,406)	-	-	(7,406)	241,033	237,335	478,368
Keene Sd	3,774,284	-	14,122	24,268	39,722	78,112	(10,936)	-	-	(10,936)	355,915	262,563	618,478
Kensington Sd	197,424	-	739	1,269	3,448	5,456	(572)	-	-	(572)	18,617	25,700	44,317
Laconia Housing & Redevelopmt	33,570	-	126	216	332	674	(97)	-	-	(97)	3,166	2,455	5,621
Laconia Sd	2,318,555	-	8,675	14,908	34,347	57,930	(6,718)	-	-	(6,718)	218,640	246,898	465,538
Laconia Water Works	27,639	-	103	178	-	281	(80)	(179)	-	(259)	2,606	(1,132)	1,474
Lafayette Reg Sd	177,027	-	662	1,138	1,898	3,698	(513)	-	-	(513)	16,694	13,276	29,970
Lakes Region Mutual Fire Aid	40,143	-	150	258	-	408	(116)	-	(128)	(244)	3,785	(3,833)	(48)
Lakes Region Planning Comm.	5,941	-	22	38	8	68	(17)	-	-	(17)	560	29	589
Land & Comm Heritage Inv Prog	11,382	-	43	73	47	163	(33)	-	-	(33)	1,073	380	1,453
Landaff Sd	12,315	-	46	79	237	362	(36)	-	-	(36)	1,161	1,637	2,798
Lebanon Sd	2,734,413	-	10,231	17,581	34,293	62,105	(7,923)	-	-	(7,923)	257,855	247,252	505,107
Lempster Sd	122,655	-	459	789	1,028	2,276	(355)	-	-	(355)	11,566	5,601	17,167
Lincoln-Woodstock Coop Sd	485,243	-	1,816	3,120	1,084	6,020	(1,406)	-	-	(1,406)	45,758	6,624	52,382
Lisbon Reg Sd	434,454	-	1,626	4,989	1,626	9,408	(1,259)	-	-	(1,259)	40,969	34,314	75,283
Litchfield Sd	1,516,524	-	5,674	9,751	17,676	33,101	(4,394)	-	-	(4,394)	143,008	127,324	270,332
Littleton Public Library	3,923	-	15	25	4	44	(11)	-	-	(11)	370	(23)	347
Littleton Sd	1,049,414	-	3,926	6,747	11,110	21,783	(3,041)	-	-	(3,041)	98,960	80,947	179,907
Littleton Water & Light Dept	32,920	-	123	212	26	361	(95)	-	-	(95)	3,104	223	3,327
Londonderry Sd	5,441,309	-	20,359	34,986	61,940	117,285	(15,767)	-	-	(15,767)	513,115	428,019	941,134
Lyme Sd	357,204	-	1,337	2,297	6,073	9,707	(1,035)	-	-	(1,035)	33,684	45,274	78,958
Lyndeborough - Police	-	-	-	-	-	-	-	(400)	-	(400)	-	(4,745)	(4,745)
Madison Sd	198,414	-	742	1,276	200	2,218	(575)	-	-	(575)	18,710	830	19,540
Manchester Sd	13,737,026	-	51,398	88,325	127,074	266,797	(39,804)	-	-	(39,804)	1,295,402	837,381	2,132,783
Marlborough Sd	208,014	-	778	1,337	1,577	3,692	(603)	-	-	(603)	19,616	11,499	31,115
Marlow Sd	57,409	-	215	369	1,554	2,138	(166)	-	-	(166)	5,414	10,736	16,150
Mascenic Reg Sd	1,014,345	-	3,795	6,522	11,711	22,028	(2,939)	-	-	(2,939)	95,653	85,936	181,589
Mascoma Valley Regional Sd	1,456,484	-	5,450	9,365	13,090	27,905	(4,220)	-	-	(4,220)	137,346	93,015	230,361
Mason Sd (Sau 89)	87,453	-	327	562	1,059	1,948	(253)	-	-	(253)	8,247	9,198	17,445
Maxfield Public Library	-	-	-	-	-	-	-	-	-	-	-	(245)	(245)
Meriden Village Water District	1,433	-	5	9	-	14	(4)	(7)	-	(11)	135	(47)	88
Merrimack Sd	4,186,643	-	15,665	26,919	36,018	78,602	(12,131)	-	-	(12,131)	394,801	255,708	650,509
Merrimack Valley Sd	2,665,461	-	9,973	17,138	25,829	52,940	(7,723)	-	-	(7,723)	251,353	170,808	422,161
Merrimack Village District	27,592	-	103	177	74	354	(80)	-	-	(80)	2,602	652	3,254
Middleton Sd	124,918	-	467	803	1,492	2,762	(362)	-	-	(362)	11,780	10,738	22,518
Milan Sd	94,799	-	355	610	1,895	2,860	(275)	-	-	(275)	8,940	13,758	22,698
Milford Area Communication Ctr	9,213	-	34	59	-	93	(27)	(26)	-	(53)	869	(180)	689
Milford Sd	2,883,546	-	10,789	18,540	38,838	68,167	(8,355)	-	-	(8,355)	271,918	276,666	548,584
Milton Sd	587,350	-	2,198	3,776	5,526	9,500	(1,702)	-	-	(1,702)	25,387	26,005	81,392
Monadnock Reg Sd- Sau 93	1,912,673	-	7,156	12,298	23,963	43,417	(5,542)	-	-	(5,542)	180,365	166,895	347,260

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

Schedule of OPEB Amounts by Employer
Year ended June 30, 2020

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportions	Total Employer OPEB Expense
Monroe Sd	\$ 142,344	\$ -	\$ 533	\$ 915	\$ 1,328	\$ 2,776	\$ (412)	\$ -	\$ -	\$ (412)	\$ 13,423	\$ 9,197	\$ 22,620
Mont Vernon Sd	262,226	-	981	1,686	4,760	7,427	(760)	-	-	(760)	24,728	36,193	60,921
Moultonborough Sd - Sau 45	919,386	-	3,440	5,911	7,619	16,970	(2,664)	-	-	(2,664)	86,698	57,283	143,981
Nashua Airport Authority	7,214	-	27	46	13	86	(21)	-	-	(21)	680	99	779
Nashua Housing Redevelop Auth	35,419	-	133	228	-	361	(103)	-	(34)	(137)	3,340	(371)	2,969
Ne Interstate Water Pol Cntrl	-	-	-	-	-	-	-	-	-	-	-	(308)	(308)
Nelson Sd	68,367	-	256	440	547	1,243	(198)	-	-	(198)	6,447	4,569	11,016
New Boston Sd	512,382	-	1,917	3,294	4,649	9,860	(1,485)	-	-	(1,485)	48,318	32,691	81,009
New Castle Sd	86,340	-	323	555	418	1,296	(250)	-	-	(250)	8,142	3,073	11,215
New London-Springfield Wtr Sys	4,772	-	18	31	-	49	(14)	-	(10)	(24)	450	(64)	386
Newfields Sd	161,006	-	602	1,035	1,967	3,604	(467)	-	-	(467)	15,183	13,122	28,305
Newfound Area Sd	1,410,787	-	5,279	9,071	12,262	26,612	(4,088)	-	-	(4,088)	133,037	89,585	222,622
Newington Sd	81,767	-	306	526	902	1,734	(237)	-	-	(237)	7,711	5,398	13,109
Newmarket Sd	1,332,830	-	4,987	8,570	26,430	39,987	(3,862)	-	-	(3,862)	125,686	186,823	312,509
Newmarket Housing Authority	943	-	4	6	117	127	(3)	-	-	(3)	89	830	919
Newport Sd	1,015,024	-	3,798	6,526	19,218	29,542	(2,941)	-	-	(2,941)	95,717	136,857	232,574
Next Charter School	73,176	-	274	470	2,557	3,301	(212)	-	-	(212)	6,900	18,001	24,901
Nh Comm Development Fin Auth	8,506	-	32	55	3	90	(25)	-	-	(25)	802	23	825
Nh Municipal Bond Bank	5,931	-	22	38	12	72	(17)	-	-	(17)	559	78	637
North Conway Wtr Precinct	67,980	-	254	437	-	691	(197)	-	(1,363)	(1,560)	6,411	(9,246)	(2,835)
North Country Charter Academy	40,718	-	152	262	614	1,028	(118)	-	-	(118)	3,840	4,551	8,391
North Country Edu Srvc Ag Inc	76,241	-	285	490	765	1,540	(221)	-	-	(221)	7,189	4,187	11,376
North Hampton Sd	606,625	-	2,270	3,900	5,260	11,430	(1,758)	-	-	(1,758)	57,205	34,676	91,881
Northumberland Sd	407,843	-	1,526	2,622	4,148	8,296	(1,182)	-	-	(1,182)	38,460	27,412	65,872
Northwood Sd	366,134	-	1,370	2,354	3,745	7,469	(1,061)	-	-	(1,061)	34,526	27,692	62,218
Nottingham Sd	533,788	-	1,997	3,432	5,100	10,529	(1,547)	-	-	(1,547)	50,336	35,205	85,541
Oyster River Coop Sd	3,078,519	-	11,519	19,794	35,830	67,143	(8,920)	-	-	(8,920)	290,304	248,079	538,383
Pease Development Authority	390,020	-	1,459	2,508	4,783	8,750	(1,130)	-	-	(1,130)	36,779	31,963	68,742
Pelham Sd	1,826,871	-	6,835	11,746	20,489	39,070	(5,293)	-	-	(5,293)	172,274	143,651	315,925
Pembroke Sd	1,702,726	-	6,371	10,948	12,139	29,458	(4,934)	-	-	(4,934)	160,567	77,190	237,757
Pemi Baker Coop	883,430	-	3,305	5,680	8,492	17,477	(2,560)	-	-	(2,560)	83,307	58,692	141,999
Penacook Boscawen Water Precnt	-	-	-	-	-	-	-	-	-	-	-	(62)	(62)
Piermont Sd	71,073	-	266	457	471	1,194	(206)	-	-	(206)	6,702	3,418	10,120
Pittsburg Sd	165,372	-	619	1,063	3,611	5,293	(479)	-	-	(479)	15,595	25,320	40,915
Pittsfield Sd	623,353	-	2,332	4,008	6,919	13,259	(1,806)	-	-	(1,806)	58,782	48,996	107,778
Plainfield Sd	333,535	-	1,248	2,145	6,120	9,513	(966)	-	-	(966)	31,452	43,940	75,392
Plaistow Public Library	4,894	-	18	31	-	49	(14)	-	(23)	(37)	462	(72)	390
Plymouth Sd	561,861	-	2,102	3,613	6,361	12,076	(1,628)	-	-	(1,628)	52,983	41,236	94,219
Plymouth Village Water & Sewer	16,813	-	63	108	-	171	(49)	-	(260)	(309)	1,586	(1,758)	(172)
Portsmouth Housing Authority	42,444	-	159	273	-	432	(123)	-	(162)	(285)	4,002	(941)	3,061
Portsmouth Sd	4,091,892	-	15,310	26,310	48,680	90,300	(11,857)	-	-	(11,857)	385,865	343,585	729,450
Profile Sd	347,369	-	1,300	2,233	1,179	4,712	(1,007)	-	-	(1,007)	32,757	8,361	41,118
Prospect Mountain High School	596,007	-	2,230	3,832	6,021	12,083	(1,727)	-	-	(1,727)	56,203	43,214	99,417
Raymond Sd	1,374,755	-	5,144	8,839	6,914	20,897	(3,983)	-	-	(3,983)	129,639	48,683	178,322
Richmond-Pol	-	-	-	-	-	-	-	-	-	-	-	(323)	(323)
Rivendell Interstate Sd	193,501	-	724	1,244	699	2,667	(561)	-	-	(561)	18,247	11,953	30,200
Rochester Sd	4,630,584	-	17,326	29,773	44,406	91,505	(13,417)	-	-	(13,417)	436,664	306,073	742,737
Rockingham County	2,441,002	-	9,133	15,695	-	24,828	(7,073)	-	(33,647)	(40,720)	230,186	(247,472)	(17,286)
Rockingham Planning Comm	9,722	-	36	63	-	99	(28)	-	(5)	(33)	917	(115)	802
Rollinsford Sd	200,640	-	751	1,290	3,620	5,661	(581)	-	-	(581)	18,920	25,952	44,872
Rumney Sd	181,827	-	680	1,169	1,897	3,746	(527)	-	-	(527)	17,146	15,229	32,375

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

Schedule of OPEB Amounts by Employer
Year ended June 30, 2020

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportions	Total Employer OPEB Expense
Rye Sd	\$ 762,708	\$ -	\$ 2,854	\$ 4,904	\$ 8,950	\$ 16,708	\$ (2,210)	\$ -	\$ -	\$ (2,210)	\$ 71,923	\$ 61,667	\$ 133,590
Rye Water District	6,676	-	25	43	-	68	(19)	-	(35)	(54)	630	(300)	330
Salem Housing Authority	9,053	-	34	58	-	92	(26)	-	(122)	(148)	854	(911)	(57)
Salem Sd	4,658,392	-	17,430	29,952	56,295	103,677	(13,498)	-	-	(13,498)	439,286	392,543	831,829
Sanborn Regional Sd	2,148,553	-	8,039	13,815	28,277	50,131	(6,226)	-	-	(6,226)	202,609	194,526	397,135
Sanbornton Public Library	2,150	-	8	14	7	29	(6)	-	-	(6)	203	56	259
Sandown Public Library	2,791	-	10	18	107	135	(8)	-	-	(8)	263	772	1,035
Sau 02	31,034	-	116	200	-	316	(90)	-	(755)	(845)	2,926	(3,441)	(515)
Sau 03	1,278,928	-	4,785	8,223	7,950	20,958	(3,706)	-	-	(3,706)	120,603	50,275	170,878
Sau 06	24,320	-	91	156	286	533	(70)	-	-	(70)	2,293	1,483	3,776
Sau 07	23,037	-	86	148	-	234	(67)	-	(400)	(467)	2,172	(2,814)	(642)
Sau 09	31,137	-	117	200	-	317	(90)	-	(54)	(144)	2,936	(204)	2,732
Sau 13	38,351	-	143	247	786	1,176	(111)	-	-	(111)	3,617	6,496	10,113
Sau 15	19,265	-	72	124	-	196	(56)	-	(199)	(255)	1,817	(1,501)	316
Sau 16	103,965	-	389	668	2,838	3,895	(301)	-	-	(301)	9,804	20,695	30,499
Sau 18 - Emp/Teach	-	-	-	-	-	-	-	-	-	-	-	(7,040)	(7,040)
Sau 19	60,945	-	228	392	317	937	(177)	-	-	(177)	5,747	2,006	7,753
Sau 20	15,342	-	57	99	180	336	(44)	-	-	(44)	1,447	1,297	2,744
Sau 21	63,982	-	239	411	3,323	3,973	(185)	-	-	(185)	6,033	24,521	30,554
Sau 23	134,404	-	503	864	2,015	3,382	(389)	-	-	(389)	12,674	13,886	26,560
Sau 24	152,123	-	569	978	4,488	6,035	(441)	-	-	(441)	14,345	33,753	48,098
Sau 29	84,699	-	317	545	-	862	(245)	-	(1,501)	(1,746)	7,987	(9,104)	(1,117)
Sau 34	18,181	-	68	117	-	185	(53)	-	(181)	(234)	1,714	(1,032)	682
Sau 35	79,107	-	296	509	3,659	4,464	(229)	-	-	(229)	7,460	26,506	33,966
Sau 39	78,136	-	292	502	5,455	6,249	(226)	-	-	(226)	7,368	37,899	45,267
Sau 41	46,263	-	173	297	117	587	(134)	-	-	(134)	4,363	2,728	7,091
Sau 42	11,636,631	-	43,540	74,820	118,016	236,376	(33,718)	-	-	(33,718)	1,097,334	807,802	1,905,136
Sau 44	125,295	-	469	806	256	1,531	(363)	-	-	(363)	11,815	1,454	13,269
Sau 46	45,848	-	172	295	1,896	2,363	(133)	-	-	(133)	4,323	14,800	19,123
Sau 48	70,734	-	265	455	855	1,575	(205)	-	-	(205)	6,670	9,081	15,751
Sau 50	37,446	-	140	241	214	595	(109)	-	-	(109)	3,531	228	3,759
Sau 53	297,277	-	1,112	1,911	2,612	5,635	(861)	-	-	(861)	28,033	19,376	47,409
Sau 55	43,755	-	164	281	881	1,326	(127)	-	-	(127)	4,126	6,665	10,791
Sau 56	44,896	-	168	289	-	457	(130)	-	(9)	(139)	4,234	166	4,400
Sau 58	9,779	-	37	63	55	155	(28)	-	-	(28)	922	377	1,299
Sau 67	29,996	-	112	193	524	829	(87)	-	-	(87)	2,829	3,362	6,191
Sau 70	38,285	-	143	246	249	638	(111)	-	-	(111)	3,610	1,854	5,464
Seabrook Sd	1,044,492	-	3,908	6,716	16,472	27,096	(3,026)	-	-	(3,026)	98,496	115,465	213,961
Seacoast Charter School	133,791	-	501	860	4,275	5,636	(388)	-	-	(388)	12,617	30,207	42,824
Shaker Regional Sd - Sau 80	1,580,251	-	5,913	10,161	14,561	30,635	(4,579)	-	-	(4,579)	149,018	102,964	251,982
Somersworth Housing Authority	14,164	-	53	91	14	158	(41)	-	-	(41)	1,336	93	1,429
Somersworth Sd	1,490,761	-	5,578	9,585	13,868	29,031	(4,320)	-	-	(4,320)	140,579	94,911	235,490
Souhegan Coop Sd	1,204,715	-	4,508	7,746	12,416	24,670	(3,491)	-	-	(3,491)	113,605	83,442	197,047
South Hampton Sd	119,675	-	448	769	1,337	2,554	(347)	-	-	(347)	11,285	9,809	21,094
Southern Nh Planning Comm	17,153	-	64	110	254	428	(50)	-	-	(50)	1,618	1,866	3,484
Stark Sd	28,148	-	105	181	-	286	(82)	-	(120)	(202)	2,654	(820)	1,834
State Of New Hampshire	86,881,629	-	325,079	558,624	-	883,703	(251,753)	-	(422,890)	(674,643)	8,192,941	(2,764,499)	5,428,442
Stewartstown Sd	82,926	-	310	533	1,467	2,310	(240)	-	-	(240)	7,820	10,441	18,261
Stoddard Sd	57,353	-	215	369	1,124	1,708	(166)	-	-	(166)	5,408	7,864	13,272
Strafford County	3,030,483	-	11,339	19,485	-	30,824	(8,781)	-	(26,861)	(35,642)	285,775	(185,957)	99,818
Strafford Sd	421,714	-	1,578	2,711	3,486	7,775	(1,222)	-	-	(1,222)	39,768	22,267	62,035

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

Schedule of OPEB Amounts by Employer
Year ended June 30, 2020

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportions	Total Employer OPEB Expense
Stratford Sd	\$ 82,257	\$ -	\$ 308	\$ 529	\$ 223	\$ 1,060	\$ (238)	\$ -	\$ -	\$ (238)	\$ 7,757	\$ 1,613	\$ 9,370
Stratham Sd	787,018	-	2,945	5,060	9,995	18,000	(2,280)	-	-	(2,280)	74,216	70,059	144,275
Sullivan County	886,975	-	3,319	5,703	-	9,022	(2,570)	-	(11,182)	(13,752)	83,642	(79,552)	4,090
Sunapee Sd	793,478	-	2,969	5,102	7,876	15,947	(2,299)	-	-	(2,299)	74,825	56,070	130,895
Swnh District Fire Mutual Aid	52,741	-	197	339	-	536	(153)	-	(426)	(579)	4,974	(8,417)	(3,443)
Tamworth Sd	316,542	-	1,184	2,035	-	3,219	(917)	-	(368)	(1,285)	29,850	(6,008)	23,842
Thornton Public School Library	792	-	3	5	-	8	(2)	-	(1)	(3)	75	(2)	73
Thornton Sd	305,547	-	1,143	1,965	5,397	8,505	(885)	-	-	(885)	28,813	37,394	66,207
Tilton-Northfield Fire Dist	348,368	-	1,303	2,240	-	3,543	(1,009)	-	(4,464)	(5,473)	32,851	(30,739)	2,112
Timberlane Reg Sd	4,687,983	-	17,541	30,142	52,838	100,521	(13,584)	-	-	(13,584)	442,077	346,790	788,867
Town Of Albany	594	-	2	4	-	6	(2)	-	(82)	(84)	56	(583)	(527)
Town Of Alexandria	43,802	-	164	282	-	446	(127)	-	(174)	(301)	4,131	(1,136)	2,995
Town Of Allenstown	280,822	-	1,051	1,806	-	2,857	(814)	-	(2,168)	(2,982)	26,482	(16,159)	10,323
Town Of Alstead	36,513	-	137	235	-	372	(106)	-	(1,004)	(1,110)	3,443	(6,842)	(3,399)
Town Of Alton	402,883	-	1,507	2,590	-	4,097	(1,167)	-	(6,441)	(7,608)	37,992	(41,492)	(3,500)
Town Of Amherst	583,899	-	2,185	3,754	-	5,939	(1,692)	-	(6,535)	(8,227)	55,062	(43,730)	11,332
Town Of Andover	38,257	-	143	246	1,372	1,761	(111)	-	-	(111)	3,608	9,785	13,393
Town Of Antrim	156,385	-	585	1,006	-	1,591	(453)	-	(855)	(1,308)	14,747	(5,600)	9,147
Town Of Ashland	119,364	-	447	767	-	1,214	(346)	-	(1,690)	(2,036)	11,256	(11,265)	(9)
Town Of Atkinson	240,179	-	899	1,544	1,862	4,305	(696)	-	-	(696)	22,649	18,972	41,621
Town Of Auburn	282,321	-	1,056	1,815	-	2,871	(818)	-	(8,250)	(9,068)	26,623	(54,444)	(27,821)
Town Of Barnstead	242,339	-	907	1,558	-	2,465	(702)	-	(570)	(1,272)	22,853	(4,416)	18,437
Town Of Barrington	327,434	-	1,225	2,105	-	3,330	(949)	-	(6,865)	(7,814)	30,877	(46,649)	(15,772)
Town Of Bartlett	101,664	-	380	654	8	1,042	(295)	-	-	(295)	9,587	1,846	11,433
Town Of Bedford	1,976,099	-	7,394	12,706	-	20,100	(5,726)	-	(34,867)	(40,593)	186,346	(244,690)	(58,344)
Town Of Belmont	609,331	-	2,280	3,918	-	6,198	(1,766)	-	(8,061)	(9,827)	57,460	(60,865)	(3,405)
Town Of Bennington	56,108	-	210	361	-	571	(163)	-	(746)	(909)	5,291	(5,381)	(90)
Town Of Bethlehem	143,363	-	536	922	-	1,458	(415)	-	(1,460)	(1,875)	13,519	(9,509)	4,010
Town Of Boscaawen	180,667	-	676	1,162	-	1,838	(523)	-	(1,214)	(1,737)	17,037	(8,518)	8,519
Town Of Bow	601,429	-	2,250	3,867	-	6,117	(1,743)	-	(2,894)	(4,637)	56,715	(18,226)	38,489
Town Of Bradford	75,703	-	283	487	-	770	(219)	-	(149)	(368)	7,139	(828)	6,311
Town Of Brentwood	179,253	-	671	1,153	-	1,824	(519)	-	(1,658)	(2,177)	16,904	(13,041)	3,863
Town Of Bristol	419,819	-	1,571	2,699	239	4,509	(1,216)	-	-	(1,216)	39,589	(2,395)	37,194
Town Of Brookline	292,364	-	1,094	1,880	-	2,974	(847)	-	(2,497)	(3,344)	27,570	(18,019)	9,551
Town Of Campton	253,013	-	947	1,627	4,590	7,164	(733)	-	-	(733)	23,859	37,980	61,839
Town Of Canaan	168,823	-	632	1,085	-	1,717	(489)	-	(628)	(1,117)	15,920	(5,674)	10,246
Town Of Candia	129,435	-	484	832	-	1,316	(375)	-	(2,396)	(2,771)	12,206	(19,441)	(7,235)
Town Of Canterbury	54,392	-	204	350	-	554	(158)	-	(1,514)	(1,672)	5,129	(10,301)	(5,172)
Town Of Carroll	130,085	-	487	836	71	1,394	(377)	-	-	(377)	12,267	(1,367)	10,900
Town Of Center Harbor	85,529	-	320	550	739	1,609	(248)	-	-	(248)	8,065	4,881	12,946
Town Of Charlestown	144,296	-	540	928	-	1,468	(418)	-	(1,339)	(1,757)	13,607	(9,290)	4,317
Town Of Chester	207,703	-	777	1,335	-	2,112	(602)	-	(6,194)	(6,796)	19,586	(41,799)	(22,213)
Town Of Chesterfield	143,843	-	538	925	-	1,463	(417)	-	(323)	(740)	13,564	(3,578)	9,986
Town Of Chichester	116,006	-	434	746	-	1,180	(336)	-	(42)	(378)	10,939	(1,332)	9,607
Town Of Clarksville	1,132	-	4	7	-	11	(3)	-	-	(3)	107	-	107
Town Of Colebrook	127,992	-	479	823	-	1,302	(371)	-	(1,556)	(1,927)	12,070	(9,223)	2,847
Town Of Conway	711,513	-	2,662	4,575	-	7,237	(2,062)	-	(7,103)	(9,165)	67,096	(54,179)	12,917
Town Of Cornish	5,913	-	22	38	-	60	(17)	-	(32)	(49)	558	(133)	425
Town Of Croydon	1,518	-	6	10	4	20	(4)	-	-	(4)	143	139	282
Town Of Danville	137,591	-	515	885	1,945	3,345	(399)	-	-	(399)	12,975	13,484	26,459
Town Of Deerfield	191,823	-	718	1,233	-	1,951	(556)	-	(259)	(815)	18,089	(1,876)	16,213

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2020

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportions	Total Employer OPEB Expense
Town Of Deering	\$ 32,052	\$ -	\$ 120	\$ 206	\$ -	\$ 326	\$ (93)	\$ -	\$ (2,898)	\$ (2,991)	\$ 3,023	\$ (20,640)	\$ (17,617)
Town Of Derry	3,979,818	-	14,891	25,589	-	40,480	(11,532)	-	(58,073)	(69,605)	375,297	(399,005)	(23,708)
Town Of Dorchester	1,509	-	6	10	129	145	(4)	-	-	(4)	142	820	962
Town Of Dublin	58,824	-	220	378	-	598	(170)	-	(2,875)	(3,045)	5,547	(21,153)	(15,606)
Town Of Dunbarton	117,760	-	441	757	-	1,198	(341)	-	(1,170)	(1,511)	11,105	(5,997)	5,108
Town Of Durham	1,386,137	-	5,186	8,912	-	14,098	(4,016)	-	(23,159)	(27,175)	130,713	(158,655)	(27,942)
Town Of East Kingston	121,108	-	453	779	-	1,232	(351)	-	(902)	(1,253)	11,420	(5,919)	5,501
Town Of Effingham	40,577	-	152	261	-	413	(118)	-	(1,988)	(2,106)	3,826	(14,246)	(10,420)
Town Of Enfield	194,275	-	727	1,249	-	1,976	(563)	-	(2,289)	(2,852)	18,320	(20,623)	(2,303)
Town Of Epping	598,506	-	2,239	3,848	-	6,087	(1,734)	-	(3,200)	(4,934)	56,439	(21,777)	34,662
Town Of Epsom	211,437	-	791	1,359	-	2,150	(613)	-	(224)	(837)	19,939	(5,256)	14,683
Town Of Exeter	1,546,171	-	5,785	9,941	-	15,726	(4,480)	-	(18,949)	(23,429)	145,804	(135,814)	9,990
Town Of Farmington	299,588	-	1,121	1,926	-	3,047	(868)	-	(3,263)	(4,131)	28,251	(22,462)	5,789
Town Of Fitzwilliam	68,612	-	257	441	-	698	(199)	-	(712)	(911)	6,470	(4,751)	1,719
Town Of Francestown	5,941	-	22	38	-	60	(17)	-	(20)	(37)	560	(461)	99
Town Of Franconia	71,149	-	266	457	-	723	(206)	-	(219)	(425)	6,709	(1,803)	4,906
Town Of Freedom	55,316	-	207	356	-	563	(160)	-	(1,025)	(1,185)	5,216	(7,014)	(1,798)
Town Of Gilford	863,099	-	3,229	5,549	-	8,778	(2,501)	-	(15,048)	(17,549)	81,390	(108,885)	(27,495)
Town Of Gilmanston	193,313	-	723	1,243	-	1,966	(560)	-	(1,251)	(1,811)	18,229	(11,925)	6,304
Town Of Goffstown	1,258,541	-	4,709	8,092	-	12,801	(3,647)	-	(21,388)	(25,035)	118,680	(149,192)	(30,512)
Town Of Gorham	186,438	-	698	1,199	-	1,897	(540)	-	(3,518)	(4,058)	17,581	(27,096)	(9,515)
Town Of Goshen	4,272	-	16	27	-	43	(12)	-	(39)	(51)	403	(197)	206
Town Of Grafton	48,696	-	182	313	1,780	2,275	(141)	-	-	(141)	4,592	13,138	17,730
Town Of Grantham	109,424	-	409	704	-	1,113	(317)	-	(1,139)	(1,456)	10,319	(7,431)	2,888
Town Of Greenfield	76,920	-	288	495	-	783	(223)	-	(304)	(527)	7,254	(2,382)	4,872
Town Of Greenland	295,891	-	1,107	1,902	2,794	5,803	(857)	-	-	(857)	27,903	21,085	48,988
Town Of Greenville	118,043	-	442	759	-	1,201	(342)	-	(1,187)	(1,529)	11,131	(7,747)	3,384
Town Of Groton	2,603	-	10	17	-	27	(8)	-	(323)	(331)	245	(4,523)	(4,278)
Town Of Hampstead	427,051	-	1,598	2,746	-	4,344	(1,237)	-	(3,288)	(4,525)	40,271	(19,582)	20,689
Town Of Hampton	2,456,750	-	9,192	15,796	-	24,988	(7,119)	-	(35,481)	(42,600)	231,672	(243,458)	(11,786)
Town Of Hampton Falls	144,145	-	539	927	-	1,466	(418)	-	(2,314)	(2,732)	13,593	(15,147)	(1,554)
Town Of Hancock	71,629	-	268	461	1,147	1,876	(208)	-	-	(208)	6,755	6,572	13,327
Town Of Hanover	1,314,724	-	4,919	8,453	-	13,372	(3,810)	-	(19,573)	(23,383)	123,979	(147,037)	(23,058)
Town Of Harrisville	20,802	-	78	134	-	212	(60)	-	(431)	(491)	1,962	(2,990)	(1,028)
Town Of Haverhill	141,665	-	530	911	-	1,441	(410)	-	(4,452)	(4,862)	13,359	(30,045)	(16,686)
Town Of Hebron	25,442	-	95	164	-	259	(74)	-	(212)	(286)	2,399	(1,501)	898
Town Of Henniker	274,749	-	1,028	1,767	-	2,795	(796)	-	(3,019)	(3,815)	25,909	(19,635)	6,274
Town Of Hillsborough	440,093	-	1,647	2,830	-	4,477	(1,275)	-	(5,605)	(6,880)	41,501	(38,474)	3,027
Town Of Hinsdale	155,499	-	582	1,000	-	1,582	(451)	-	(8,290)	(8,741)	14,664	(61,080)	(46,416)
Town Of Holderness	145,069	-	543	933	-	1,476	(420)	-	(916)	(1,336)	13,680	(6,785)	6,895
Town Of Hollis	623,202	-	2,332	4,007	-	6,339	(1,806)	-	(8,382)	(10,188)	58,768	(62,076)	(3,308)
Town Of Hooksett	1,484,641	-	5,555	9,546	-	15,101	(4,302)	-	(25,577)	(29,879)	140,002	(178,357)	(38,355)
Town Of Hopkinton	367,605	-	1,375	2,364	-	3,739	(1,065)	-	(5,164)	(6,229)	34,665	(34,238)	427
Town Of Hudson	2,655,173	-	9,935	17,072	-	27,007	(7,694)	-	(39,555)	(47,249)	250,383	(276,457)	(26,074)
Town Of Jackson	57,192	-	214	368	971	1,553	(166)	-	-	(166)	5,393	7,058	12,451
Town Of Jaffrey	418,574	-	1,566	2,691	-	4,257	(1,213)	-	(4,434)	(5,647)	39,472	(30,449)	9,023
Town Of Jefferson	3,348	-	13	22	45	80	(10)	-	-	(10)	316	301	617
Town Of Kensington	106,445	-	398	684	-	1,082	(308)	-	(888)	(1,196)	10,038	(5,595)	4,443
Town Of Kingston	253,428	-	948	1,629	-	2,577	(734)	-	(5,413)	(6,147)	23,898	(37,825)	(13,927)
Town Of Lancaster	194,906	-	729	1,253	-	1,982	(565)	-	(2,034)	(2,599)	18,380	(17,454)	926
Town Of Lee	260,831	-	976	1,677	-	2,653	(756)	-	(1,337)	(2,093)	24,596	(6,120)	18,476

NEW HAMPSHIRE RETIREMENT SYSTEM
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Schedule of OPEB Amounts by Employer
Year ended June 30, 2020

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportions	Total Employer OPEB Expense
Town Of Lempster	\$ 5,922	\$ -	\$ 22	\$ 38	\$ 19	\$ 79	\$ (17)	\$ -	\$ -	\$ (17)	\$ 558	\$ (5)	\$ 553
Town Of Lincoln	229,099	-	857	1,473	-	2,330	(664)	-	(1,868)	(2,532)	21,604	(14,583)	7,021
Town Of Lisbon	70,668	-	264	454	-	718	(205)	-	(1,020)	(1,225)	6,664	(7,297)	(633)
Town Of Litchfield	437,160	-	1,636	2,811	-	4,447	(1,267)	-	(8,757)	(10,024)	41,224	(62,323)	(21,099)
Town Of Littleton	590,877	-	2,211	3,799	509	6,519	(1,712)	-	-	(1,712)	55,720	8,279	63,999
Town Of Londonderry	3,633,062	-	13,593	23,360	-	36,953	(10,527)	-	(41,489)	(52,016)	342,598	(299,702)	42,896
Town Of Loudon	259,935	-	973	1,671	-	2,644	(753)	-	(3,853)	(4,606)	24,512	(29,059)	(4,547)
Town Of Lyme	55,231	-	207	355	-	562	(160)	-	(910)	(1,070)	5,208	(6,113)	(905)
Town Of Madison	104,351	-	390	671	-	1,061	(302)	-	(833)	(1,135)	9,840	(6,159)	3,681
Town Of Marlborough	79,466	-	297	511	-	808	(230)	-	(252)	(482)	7,494	(2,577)	4,917
Town Of Marlow	4,658	-	17	30	-	47	(13)	-	(40)	(53)	439	(292)	147
Town Of Mason	45,075	-	169	290	-	459	(131)	-	(3,984)	(4,115)	4,251	(26,258)	(22,007)
Town Of Meredith	470,627	-	1,761	3,026	-	4,787	(1,364)	-	(7,634)	(8,998)	44,380	(52,738)	(8,358)
Town Of Merrimack	2,522,297	-	9,437	16,218	-	25,655	(7,309)	-	(28,824)	(36,133)	237,853	(204,291)	33,562
Town Of Middleton	77,533	-	290	499	-	789	(225)	-	(1,604)	(1,829)	7,311	(11,797)	(4,486)
Town Of Milford	943,121	-	3,529	6,064	-	9,593	(2,733)	-	(10,779)	(13,512)	88,936	(72,400)	16,536
Town Of Milton	232,202	-	869	1,493	-	2,362	(673)	-	(2,550)	(3,223)	21,897	(18,233)	3,664
Town Of Monroe	3,696	-	14	24	181	219	(11)	-	-	(11)	349	1,214	1,563
Town Of Mont Vernon	94,733	-	354	609	-	963	(274)	-	(219)	(493)	8,933	(1,726)	7,207
Town Of Moultonborough	416,490	-	1,558	2,678	-	4,236	(1,207)	-	(3,448)	(4,655)	39,275	(24,724)	14,551
Town Of Nelson	4,573	-	17	29	-	46	(13)	-	(35)	(48)	431	(262)	169
Town Of New Boston	203,789	-	762	1,310	-	2,072	(590)	-	(137)	(727)	19,217	185	19,402
Town Of New Castle	146,135	-	547	940	-	1,487	(423)	-	(2,414)	(2,837)	13,781	(18,489)	(4,708)
Town Of New Durham	118,788	-	444	764	-	1,208	(344)	-	(273)	(617)	11,202	(2,073)	9,129
Town Of New Hampton	126,926	-	475	816	-	1,291	(368)	-	(1,723)	(2,091)	11,969	(12,107)	(138)
Town Of New Ipswich	146,710	-	549	943	107	1,599	(425)	-	-	(425)	13,835	903	14,738
Town Of New London	307,650	-	1,151	1,978	-	3,129	(891)	-	(1,826)	(2,717)	29,011	(11,720)	17,291
Town Of Newbury	101,843	-	381	655	-	1,036	(295)	-	(1,171)	(1,466)	9,604	(6,074)	3,530
Town Of Newfields	73,610	-	275	473	-	748	(213)	-	(623)	(836)	6,941	(4,408)	2,533
Town Of Newington	537,249	-	2,010	3,454	-	5,464	(1,557)	-	(10,848)	(12,405)	50,663	(74,202)	(23,539)
Town Of Newmarket	443,195	-	1,658	2,850	-	4,508	(1,284)	-	(6,155)	(7,439)	41,793	(42,078)	(285)
Town Of Newport	483,008	-	1,807	3,106	-	4,913	(1,400)	-	(10,580)	(11,980)	45,548	(71,007)	(25,459)
Town Of Newton	159,554	-	597	1,026	-	1,623	(462)	-	(1,504)	(1,966)	15,046	(11,061)	3,985
Town Of North Hampton	741,538	-	2,775	4,768	-	7,543	(2,149)	-	(4,606)	(6,755)	69,927	(33,243)	36,684
Town Of Northfield	171,963	-	643	1,106	-	1,749	(498)	-	(4,252)	(4,750)	16,216	(31,894)	(15,678)
Town Of Northumberland	53,769	-	201	346	107	654	(156)	-	-	(156)	5,070	2,816	7,886
Town Of Northwood	237,190	-	887	1,525	-	2,412	(687)	-	(2,134)	(2,821)	22,367	(15,636)	6,731
Town Of Nottingham	194,303	-	727	1,249	-	1,976	(563)	-	(1,116)	(1,679)	18,323	(7,519)	10,804
Town Of Orford	29,591	-	111	190	-	301	(86)	-	(233)	(319)	2,790	1,203	3,993
Town Of Ossipee	274,014	-	1,025	1,762	-	2,787	(794)	-	(4,296)	(5,090)	25,839	(29,054)	(3,215)
Town Of Pelham	1,386,646	-	5,188	8,916	-	14,104	(4,018)	-	(9,916)	(13,934)	130,761	(60,538)	70,223
Town Of Pembroke	318,947	-	1,193	2,051	-	3,244	(924)	-	(105)	(1,029)	30,077	(4,047)	26,030
Town Of Peterborough	458,689	-	1,716	2,949	-	4,665	(1,329)	-	(4,664)	(5,993)	43,254	(36,810)	6,444
Town Of Piermont	20,048	-	75	129	-	204	(58)	-	(549)	(607)	1,891	(3,735)	(1,844)
Town Of Pittsburg	27,639	-	103	178	-	281	(80)	-	(300)	(380)	2,606	(1,934)	672
Town Of Pittsfield	229,863	-	860	1,478	774	3,112	(666)	-	-	(666)	21,676	95	21,771
Town Of Plainfield	78,485	-	294	505	-	799	(227)	-	(1,874)	(2,101)	7,401	(13,645)	(6,244)
Town Of Plaistow	499,397	-	1,869	3,211	-	5,080	(1,447)	-	(16,253)	(17,700)	47,093	(118,635)	(71,542)
Town Of Plymouth	583,719	-	2,184	3,753	-	5,937	(1,691)	-	(9,265)	(10,956)	55,045	(63,284)	(8,239)
Town Of Raymond	518,483	-	1,940	3,334	-	5,274	(1,502)	-	(8,107)	(9,609)	48,893	(57,452)	(8,559)
Town Of Rindge	225,959	-	845	1,453	-	2,298	(655)	-	(4,000)	(4,655)	21,308	(28,165)	(6,857)

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

Schedule of OPEB Amounts by Employer
Year ended June 30, 2020

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportions	Total Employer OPEB Expense
Town Of Rollinsford	\$ 89,405	\$ -	\$ 335	\$ 575	\$ 219	\$ 1,129	\$ (259)	\$ -	\$ -	\$ (259)	\$ 8,431	\$ (186)	\$ 8,245
Town Of Rumney	40,813	-	153	262	-	415	(118)	-	(510)	(628)	3,849	(3,598)	251
Town Of Rye	630,699	-	2,360	4,055	-	6,415	(1,827)	-	(4,224)	(6,051)	59,475	(36,362)	23,113
Town Of Salem	4,702,826	-	17,596	30,238	-	47,834	(13,627)	-	(80,301)	(93,928)	443,477	(558,406)	(114,929)
Town Of Salisbury	1,613	-	6	10	21	37	(5)	-	-	(5)	152	140	292
Town Of Sanbornton	184,053	-	689	1,183	-	1,872	(533)	-	(2,444)	(2,977)	17,356	(17,203)	153
Town Of Sandown	201,668	-	755	1,297	-	2,052	(584)	-	(3,869)	(4,453)	19,017	(27,229)	(8,212)
Town Of Sandwich	72,431	-	271	466	-	737	(210)	-	(133)	(343)	6,830	811	7,641
Town Of Seabrook	1,787,303	-	6,687	11,492	-	18,179	(5,179)	-	(20,405)	(25,584)	168,543	(147,078)	21,465
Town Of Shelburne	2,489	-	9	16	-	25	(7)	-	(251)	(258)	235	(1,617)	(1,382)
Town Of South Hampton	32,467	-	121	209	348	678	(94)	-	-	(94)	3,062	1,323	4,385
Town Of Springfield	47,300	-	177	304	-	481	(137)	-	(696)	(833)	4,460	(4,929)	(469)
Town Of Stark	981	-	4	6	-	10	(3)	-	(1)	(4)	92	(8)	84
Town Of Stewartstown	1,066	-	4	7	2	13	(3)	-	-	(3)	100	21	121
Town Of Strafford	156,187	-	584	1,004	364	1,952	(453)	-	-	(453)	14,728	4,237	18,965
Town Of Strafford	2,367	-	9	15	2	26	(7)	-	-	(7)	223	12	235
Town Of Stratham	376,696	-	1,409	2,422	-	3,831	(1,092)	-	(4,093)	(5,185)	35,522	(29,363)	6,159
Town Of Sugar Hill	50,148	-	188	322	-	510	(145)	-	(91)	(236)	4,729	(395)	4,334
Town Of Sunapee	178,687	-	669	1,149	-	1,818	(518)	-	(1,870)	(2,388)	16,850	(12,795)	4,055
Town Of Sutton	71,016	-	266	457	-	723	(206)	-	(1,390)	(1,596)	6,697	(9,459)	(2,762)
Town Of Swanzey	287,706	-	1,076	1,850	-	2,926	(834)	-	(7,192)	(8,026)	27,131	(50,975)	(23,844)
Town Of Tamworth	102,220	-	382	657	-	1,039	(296)	-	(2,157)	(2,453)	9,639	(11,899)	(2,260)
Town Of Thornton	114,017	-	427	733	-	1,160	(330)	-	(844)	(1,174)	10,752	(5,908)	4,844
Town Of Tilton	407,739	-	1,526	2,622	-	4,148	(1,181)	-	(3,203)	(4,384)	38,450	(24,166)	14,284
Town Of Troy	49,516	-	185	318	-	503	(143)	-	(346)	(489)	4,669	(3,281)	1,388
Town Of Troy Water And Sewer	4,017	-	15	26	6	47	(12)	-	-	(12)	379	43	422
Town Of Tuftonboro	179,998	-	673	1,157	-	1,830	(522)	-	(898)	(1,420)	16,974	(7,463)	9,511
Town Of Unity	3,734	-	14	24	-	38	(11)	-	(58)	(69)	352	(336)	16
Town Of Wakefield	399,705	-	1,496	2,570	-	4,066	(1,158)	-	(1,492)	(2,650)	37,692	(4,556)	33,136
Town Of Walpole	143,674	-	538	924	-	1,462	(416)	-	(3,730)	(4,146)	13,548	(22,578)	(9,030)
Town Of Warner	97,769	-	366	629	-	995	(283)	-	(1,690)	(1,973)	9,220	(13,209)	(3,989)
Town Of Warren	17,049	-	64	110	-	174	(49)	-	(296)	(345)	1,608	(2,157)	(549)
Town Of Washington	25,913	-	97	167	-	264	(75)	-	(170)	(245)	2,444	(1,294)	1,150
Town Of Waterville Valley	161,807	-	605	1,040	-	1,645	(469)	-	(2,384)	(2,853)	15,258	(16,568)	(1,310)
Town Of Weare	276,597	-	1,035	1,778	-	2,813	(801)	-	(1,926)	(2,727)	26,083	(13,620)	12,463
Town Of Webster	43,613	-	163	280	-	443	(126)	-	(231)	(357)	4,113	(1,227)	2,886
Town Of Westmoreland	5,639	-	21	36	-	57	(16)	-	(23)	(39)	532	(159)	373
Town Of Whitefield	138,808	-	519	892	-	1,411	(402)	-	(1,269)	(1,671)	13,090	(7,358)	5,732
Town Of Wilmot	30,883	-	116	199	-	315	(89)	-	(209)	(298)	2,912	(1,586)	1,326
Town Of Wilton	168,729	-	631	1,085	-	1,716	(489)	-	(2,386)	(2,875)	15,911	(16,890)	(979)
Town Of Winchester	149,935	-	561	964	-	1,525	(434)	-	(56)	(490)	14,139	(3,228)	10,911
Town Of Windham	1,501,059	-	5,616	9,651	-	15,267	(4,349)	-	(8,524)	(12,873)	141,550	(67,288)	74,262
Town Of Wolfeboro	730,958	-	2,735	4,700	-	7,435	(2,118)	-	(7,617)	(9,735)	68,929	(52,448)	16,481
Town Of Woodstock	166,730	-	624	1,072	-	1,696	(483)	-	(1,328)	(1,811)	15,723	(8,451)	7,272
Unity Sd	102,314	-	383	658	2,122	3,163	(296)	-	-	(296)	9,648	15,607	25,255
Village District Of Eastman	5,601	-	21	36	-	57	(16)	-	(17)	(33)	528	(153)	375
Village District Of Eidelweiss	3,564	-	13	23	-	36	(10)	-	(97)	(107)	336	(709)	(373)
Virtual Lrng Acad Charter Schl	515,853	-	1,930	3,317	12,088	17,335	(1,495)	-	-	(1,495)	48,645	92,948	141,593
Wakefield Sd	437,660	-	1,638	2,814	2,350	6,802	(1,268)	-	-	(1,268)	41,271	19,123	60,394
Warner Village Water District	3,225	-	12	21	-	33	(9)	-	(14)	(23)	304	(101)	203
Warren Sd	98,872	-	370	636	1,574	2,580	(286)	-	-	(286)	9,324	11,160	20,484

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

Schedule of OPEB Amounts by Employer
Year ended June 30, 2020

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportions	Total Employer OPEB Expense
Washington Sd	\$ 43,472	\$ -	\$ 163	\$ 280	\$ -	\$ 443	\$ (126)	\$ -	\$ (525)	\$ (651)	\$ 4,099	\$ (3,737)	\$ 362
Waterville Estates Village Dis	8,176	-	31	53	-	84	(24)	-	(179)	(203)	771	(1,339)	(568)
Waterville Valley Sd	52,836	-	198	340	420	958	(153)	-	-	(153)	4,982	1,817	6,799
Weare Sd	888,871	-	3,326	5,715	10,951	19,992	(2,576)	-	-	(2,576)	83,821	69,948	153,769
Weeks Public Library	2,999	-	11	19	-	30	(9)	-	(7)	(16)	283	(46)	237
Wentworth Sd	86,500	-	324	556	1,965	2,845	(251)	-	-	(251)	8,157	13,809	21,966
Westmoreland Sd	150,765	-	564	969	1,797	3,330	(437)	-	-	(437)	14,217	12,973	27,190
White Mountains Reg Sd	1,283,757	-	4,803	8,254	10,964	24,021	(3,720)	-	-	(3,720)	121,058	71,286	192,344
Wilton-Lyndeborough Coop Sd	728,911	-	2,727	4,687	6,383	13,797	(2,112)	-	-	(2,112)	68,736	48,640	117,376
Winchester Sd	457,689	-	1,712	2,943	5,144	9,799	(1,326)	-	-	(1,326)	43,160	37,374	80,534
Windham Sd	3,461,900	-	12,953	22,259	49,573	84,785	(10,031)	-	-	(10,031)	326,457	354,785	681,242
Winnacunnet Coop Sd	1,709,393	-	6,396	10,991	19,299	36,686	(4,953)	-	-	(4,953)	161,196	138,601	299,797
Winnisquam Reg Sd	1,657,189	-	6,201	10,655	25,850	42,706	(4,802)	-	-	(4,802)	156,273	178,221	334,494
Woodsville Fire District	11,193	-	42	72	-	114	(32)	-	(257)	(289)	1,056	(1,625)	(569)
Woodsville Water & Light Dept	9,053	-	34	58	-	92	(26)	-	(101)	(127)	854	(877)	(23)
Total for All Employers	\$ 437,708,995	\$ -	\$ 1,637,732	\$ 2,814,339	\$ 2,235,023	\$ 6,687,094	\$ (1,268,293)	\$ -	\$ (2,235,023)	\$ (3,503,316)	\$ 41,275,963	\$ -	\$ 41,275,963

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, 2020

(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 2020 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 2020 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, 2020

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, 2019 through June 30, 2020.

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, 2020 is as follows:

Total employer contributions per schedule	\$ 46,417,205
Contribution adjustments	\$ 57,125
Other miscellaneous items	\$ (14,567)
Total Employer contributions per System financial statements	\$ 46,459,763

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, 2020 were as follows:

Collective total OPEB liability	\$ 474,420,087
Plan fiduciary net position	<u>\$ 36,711,092</u>
Collective net OPEB liability	<u>\$ 437,708,995</u>

The collective total OPEB liability as of June 30, 2020 is based on an actuarial valuation performed as of June 30, 2019 rolled forward to June 30, 2020, utilizing procedures incorporating the actuarial assumptions.

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, 2020

(a) Actuarial Assumptions

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

Inflation	2.0%
Salary Increases	5.6% average, including inflation
Wage Inflation	2.75% (2.25% for Teachers)
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%.
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers).
- Reduced price inflation from 2.5% to 2.0%.
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

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, 2020

(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	2020 Weighted average long-term expected real rate of return
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50	4.15
Total Domestic Equity	30.00	
Int'l Equities (unhedged)	13.00	3.96
Emerging Int'l Equities	7.00	6.20
Total International Equity	20.00	
Core Bonds	9.00	0.42
Global Multi-Sector Fixed Income	10.00	1.66
Absolute Return Fixed Income	6.00	0.92
Total Fixed Income	25.00	
Private Equity	10.00	7.71
Private Debt	5.00	4.81
Total Alternative Investments	15.00	
Real Estate	10.00	2.95
TOTAL	100.00%	

(c) Discount Rate

The discount rate used to measure the collective OPEB liability was 6.75%. 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.

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(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, 2020 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 5.75%	Current single rate assumption 6.75%	1% increase to 7.75%
June 30, 2020	\$ 475,306,336	437,708,995	405,067,127

(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, 2020.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of Resources:						
Assumption Changes	2020	1.1417	\$ -	22,675,585	19,861,246	2,814,339
Subtotal			\$ -	22,675,585	19,861,246	2,814,339
Difference between projected and actual earnings on OPEB plan investments:						
	2020	5	\$ -	2,254,427	450,885	1,803,542
	2019	5	508,288	-	127,072	381,216
	2018	5	(279,485)	-	(93,161)	(186,324)
	2017	5	(721,404)	-	(360,702)	(360,702)
Subtotal			\$ (492,601)	2,254,427	124,094	1,637,732
Total Deferred Outflows of Resources			\$ (492,601)	24,930,012	19,985,340	4,452,071
Deferred Inflows of Resources:						
Difference between expected and actual experience	2020	1.1417	\$ -	(10,218,847)	(8,950,554)	(1,268,293)
	2019	1.1193	(762,742)	-	(762,742)	-
Subtotal			(762,742)	(10,218,847)	(9,713,296)	(1,268,293)
Total Deferred Inflows of Resources			(762,742)	(10,218,847)	(9,713,296)	(1,268,293)

(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 1.1193 years and 1.1417 years for 2019 and 2020 amounts, respectively. Because this deferred amount and amortization are specific to individual employers and offset on a collective basis, they are not presented above.

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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:	
2021	\$ 1,670,140
2022	484,794
2023	577,957
2024	450,887
2025	-
Total	\$ 3,183,778

(6) OPEB Expense

The components of allocable OPEB expense for the year ended June 30, 2020 (excluding employer specific OPEB expense for changes in proportion) are as follows:

Service cost	\$ 740,258
Interest on the total OPEB liability	32,785,640
Projected earnings on plan investments	(2,651,913)
OPEB plan administrative expense	169,016
Other custodial, professional and noninvestment expenses and contributions other than for the contribution effort	(39,082)
Recognition (amortization) of deferred outflows and inflows of resources:	
Difference between expected and actual earnings on OPEB investments	124,094
Difference between expected and actual experience and changes in assumptions	<u>10,147,950</u>
Total OPEB expense	<u>\$ 41,275,963</u>