



**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, 2021

(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, 2021 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, 2021), 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, 2021 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 auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

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

### ***Opinions***

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities in the New Hampshire Retirement System Cost-Sharing Multiple-Employer Other Postemployment Benefit Plan as of and for the year ended June 30, 2021 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, 2021, and our report thereon, dated December 13, 2021, 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 22, 2022

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER  
OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN  
Schedule of Employer Allocations  
Year ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Allenstown SD	\$ 45,822	0.09535301%
Alton SD	66,385	0.13814346%
Amherst SD	209,864	0.43671520%
Andover SD	28,847	0.06002899%
Androscoggin Valley Reg Refuse	2,077	0.00432212%
Ashland SD	24,437	0.05085203%
Auburn SD	65,186	0.13564841%
Barnstead SD	61,611	0.12820903%
Barrington SD	115,603	0.24056335%
Bartlett SD	36,109	0.07514080%
Bath SD	9,758	0.02030585%
Bcep Solid Waste District	595	0.00123816%
Bedford SD	535,372	1.11407908%
Belknap County	101,148	0.21048331%
Belknap County Conserv. Dist	159	0.00033087%
Berlin - Emp/Fire/Pol	113,126	0.23540886%
Berlin Housing Authority	811	0.00168765%
Berlin Water Works	1,961	0.00408073%
Bethlehem SD	25,761	0.05360720%
Bow SD - SAU 67	227,129	0.47264270%
Brentwood SD	43,072	0.08963041%
Brookline Public Library	195	0.00040578%
Brookline SD	70,596	0.14690631%
Campton SD	45,080	0.09380895%
Candia SD	37,455	0.07794175%
Carroll County	110,384	0.22970291%
Center Conway Fire Precinct	2,055	0.00427634%
Central Hooksett Wtr Precinct	512	0.00106544%
Cheshire County	103,042	0.21442462%
Chester SD - (SAU 82)	60,050	0.12496068%
Chesterfield SD	39,024	0.08120675%
Chichester SD	31,045	0.06460290%
City of Claremont	104,913	0.21831806%
City of Concord	635,576	1.32259798%
City of Dover	812,146	1.69003024%
City of Franklin	102,816	0.21395432%
City of Keene	316,205	0.65800486%
City of Laconia	260,087	0.54122645%
City of Lebanon	230,381	0.47940993%
City of Manchester	1,596,988	3.32324239%
City of Nashua	1,365,016	2.84052168%
City of Portsmouth	466,020	0.96976146%
City of Rochester	284,479	0.59198483%
City of Somersworth	126,939	0.26415293%
Claremont SD	217,036	0.45163973%

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER  
OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN  
Schedule of Employer Allocations  
Year ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Cocheco Academy of The Arts	\$ 1,887	0.00392674%
Colebrook SD	27,903	0.05806458%
Community College System of NH	466,418	0.97058968%
Concord SD	635,782	1.32302666%
Contoocook Valley SD	343,194	0.71416745%
Conway SD	202,739	0.42188848%
Conway Village Fire District	15,039	0.03129531%
Cook Memorial Library	116	0.00024139%
Coos County Institute	56,043	0.11662234%
Coos County Nursing Home	10,144	0.02110909%
Cornish SD	17,467	0.03634785%
County of Merrimack	331,043	0.68888190%
Croydon Village School	2,763	0.00574965%
Deerfield Community School	67,487	0.14043666%
Derry Coop SD	426,147	0.88678799%
Derry Housing Authority	125	0.00026012%
Dover Housing Authority	3,884	0.00808239%
Dresden SD	88,219	0.18357879%
Dunbarton SD - SAU 67	27,716	0.05767544%
East Kingston SD	18,655	0.03882001%
Epping SD	134,678	0.28025736%
Epsom SD	50,893	0.10590548%
Errol SD	2,575	0.00535843%
Exeter Reg Coop SD	441,326	0.91837463%
Exeter SD	162,388	0.33792031%
Fall Mountain Reg SD	212,946	0.44312867%
Farmington SD - (SAU 61)	125,058	0.26023868%
Franklin SD	106,731	0.22210122%
Freedom SD	9,975	0.02075742%
Fremont - Police	13,009	0.02707100%
Fremont SD - SAU 83	48,002	0.09988947%
Gilford SD	169,105	0.35189801%
Gilmanton SD	54,524	0.11346138%
Goffstown SD	318,107	0.66196281%
Goffstown Village Precinct	378	0.00078660%
Governor Wentworth Reg SD	347,563	0.72325909%
Grafton County	159,389	0.33167956%
Grantham SD	33,788	0.07031093%
Great Bay Elearning School	11,350	0.02361871%
Greenland SD	57,368	0.11937959%
Grs Coop SD	51,052	0.10623635%
Hampstead SD	138,310	0.28781535%
Hampton Falls SD	46,335	0.09642053%
Hampton SD - SAU 90	165,124	0.34361378%
Hanover SD	82,822	0.17234793%
Harrisville SD	7,142	0.01486210%
Haverhill Coop SD	86,852	0.18073414%

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER  
OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN  
Schedule of Employer Allocations  
Year ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Henniker SD	\$ 54,020	0.11241259%
Hill SD	6,854	0.01426279%
Hillsboro-Deering SD	172,277	0.35849877%
Hillsborough County	338,769	0.70495927%
Hinsdale SD	86,144	0.17926083%
Holderness SD	30,389	0.06323780%
Hollis SD	100,326	0.20877277%
Hollis-Brookline Coop	168,200	0.35001476%
Hooksett Public Library	1,051	0.00218707%
Hooksett SD	143,343	0.29828874%
Hooksett Sewer Commission	1,183	0.00246176%
Hooksett Village Wtr Precinct	1,031	0.00214545%
Hopkinton SD	135,357	0.28167032%
Hudson SD	354,452	0.73759472%
Inter-Lakes SD	185,437	0.38588399%
Jackson SD	8,270	0.01720941%
Jaffrey-Rindge Coop SD	171,547	0.35697968%
John Stark SD	89,694	0.18664818%
Kearsarge Reg SD - SAU 65	281,392	0.58556096%
Keene SD	401,305	0.83509318%
Kensington SD	24,327	0.05062312%
Laconia Housing & Redevelopmnt	3,961	0.00824262%
Laconia SD	254,522	0.52964600%
Laconia Water Works	2,966	0.00617208%
Lafayette Reg SD	19,466	0.04050765%
Lakes Region Mutual Fire Aid	4,318	0.00898552%
Lakes Region Planning Comm.	637	0.00132556%
Land & Comm Heritage Inv Prog	1,242	0.00258453%
Landaff SD	1,413	0.00294037%
Lebanon SD	297,521	0.61912450%
Lempster SD	14,227	0.02960559%
Lincoln-Woodstock Coop SD	52,758	0.10978644%
Lisbon Reg SD	47,546	0.09894056%
Litchfield SD	161,721	0.33653232%
Littleton Public Library	422	0.00087816%
Littleton SD	107,852	0.22443396%
Littleton Water & Light Dept	3,838	0.00798666%
Londonderry SD	599,559	1.24764863%
Lower Bartlett Water Precinct	54	0.00011237%
Lyme SD	39,789	0.08279868%
Madison SD	21,152	0.04401612%
Manchester SD	1,482,152	3.08427512%
Marlborough SD	24,968	0.05195701%
Marlow SD	6,441	0.01340336%
Mascenic Reg SD	115,706	0.24077769%
Mascoma Valley Regional SD	157,183	0.32708900%
Mason SD (SAU 89)	9,820	0.02043487%

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER  
OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN  
Schedule of Employer Allocations  
Year ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Meriden Village Water District	\$ 154	0.00032047%
Merrimack SD	465,140	0.96793023%
Merrimack Valley SD	292,967	0.60964788%
Merrimack Village District	3,354	0.00697949%
Middleton SD	14,597	0.03037554%
Milan SD	10,531	0.02191442%
Milford Area Communication Ctr	979	0.00203724%
Milford SD	302,051	0.62855118%
Milton SD	61,578	0.12814036%
Monadnock Reg SD- SAU 93	210,790	0.43864216%
Monroe SD	14,601	0.03038386%
Mont Vernon SD	29,821	0.06205583%
Moultonborough SD - SAU 45	98,827	0.20565344%
Nashua Airport Authority	814	0.00169389%
Nashua Housing Redevelop Auth	4,035	0.00839661%
Nelson SD	8,044	0.01673911%
New Boston SD	54,531	0.11347595%
New Castle SD	9,536	0.01984388%
New London-Springfield Wtr Sys	515	0.00107169%
Newfields SD	16,374	0.03407337%
Newfound Area SD	153,143	0.31868199%
Newington SD	8,691	0.01808548%
Newmarket Housing Authority	246	0.00051191%
Newmarket SD	154,439	0.32137889%
Newport SD	108,214	0.22518726%
Next Charter School	7,932	0.01650605%
NH Comm Development Fin Auth	870	0.00181042%
NH Municipal Bond Bank	635	0.00132140%
North Conway Wtr Precinct	7,849	0.01633333%
North Country Charter Academy	3,437	0.00715220%
North Country Edu Srvc Ag Inc	8,227	0.01711993%
North Hampton SD	62,452	0.12995911%
Northumberland SD	46,715	0.09721129%
Northwood SD	42,518	0.08847757%
Nottingham SD	56,463	0.11749633%
Oyster River Coop SD	344,300	0.71646897%
Pease Development Authority	42,815	0.08909561%
Pelham SD	201,962	0.42027159%
Pembroke SD	158,486	0.32980047%
Pemi Baker Coop	92,926	0.19337379%
Piermont SD	8,113	0.01688270%
Pittsburg SD	18,342	0.03816867%
Pittsfield SD	71,346	0.14846702%
Plainfield SD	39,257	0.08169161%
Plaistow Public Library	529	0.00110082%
Plymouth SD	64,504	0.13422920%
Plymouth Village Water & Sewer	1,398	0.00290916%

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER  
OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN  
Schedule of Employer Allocations  
Year ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Portsmouth Housing Authority	\$ 4,556	0.00948078%
Portsmouth SD	452,351	0.94131704%
Profile SD	38,110	0.07930477%
Prospect Mountain High School	62,943	0.13098085%
Raymond SD	153,419	0.31925633%
Rivendell Interstate SD	19,278	0.04011644%
Rochester SD	485,563	1.01042935%
Rockingham County	254,603	0.52981455%
Rockingham Planning Comm	1,131	0.00235355%
Rollinsford SD	21,840	0.04544781%
Rumney SD	18,709	0.03893238%
Rye SD	87,508	0.18209924%
Rye Water District	759	0.00157944%
Salem Housing Authority	995	0.00207054%
Salem SD	512,923	1.06736397%
Sanborn Regional SD	222,375	0.46274989%
Sanbornton Public Library	245	0.00050983%
Sandown Public Library	267	0.00055561%
SAU 02	3,414	0.00710434%
SAU 03	151,697	0.31567294%
SAU 06	2,843	0.00591612%
SAU 07	3,678	0.00765371%
SAU 09	3,520	0.00732492%
SAU 13	2,534	0.00527311%
SAU 15	2,166	0.00450732%
SAU 16	9,989	0.02078655%
SAU 19	7,489	0.01558419%
SAU 20	2,150	0.00447403%
SAU 21	7,516	0.01564037%
SAU 23	16,330	0.03398181%
SAU 24	13,818	0.02875448%
SAU 29	9,284	0.01931948%
SAU 34	1,967	0.00409322%
SAU 35	7,428	0.01545725%
SAU 39	7,230	0.01504522%
SAU 41	5,186	0.01079177%
SAU 42	1,266,452	2.63541553%
SAU 44	14,799	0.03079589%
SAU 46	3,364	0.00700030%
SAU 48	7,747	0.01612107%
SAU 50	4,177	0.00869210%
SAU 53	32,459	0.06754536%
SAU 55	4,555	0.00947870%
SAU 56	5,023	0.01045258%
SAU 58	1,084	0.00225574%
SAU 67	5,361	0.01115594%
SAU 70	4,589	0.00954945%



NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER  
OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN  
Schedule of Employer Allocations  
Year ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Seabrook SD	\$ 116,662	0.24276707%
Seacoast Charter School	14,072	0.02928304%
Shaker Regional SD - SAU 80	171,725	0.35735009%
Somersworth Housing Authority	1,683	0.00350223%
Somersworth SD	165,243	0.34386141%
Souhegan Coop SD	124,611	0.25930850%
South Hampton SD	13,638	0.02837991%
Southern NH Planning Comm	1,736	0.00361252%
Stark SD	2,400	0.00499427%
State of New Hampshire	9,474,996	19.71693485%
Stewartstown SD	8,438	0.01755900%
Stoddard SD	5,988	0.01246069%
Strafford County	304,709	0.63408233%
Strafford SD	42,542	0.08852751%
Stratford SD	8,114	0.01688478%
Stratham SD	88,777	0.18473995%
Sullivan County	98,917	0.20584072%
Sunapee SD	87,998	0.18311890%
Swnh District Fire Mutual Aid	5,699	0.01185930%
Tamworth SD	33,193	0.06907277%
Thornton Public School Library	84	0.00017480%
Thornton SD	34,030	0.07081452%
Tilton-Northfield Fire Dist	41,883	0.08715617%
Timberlane Reg SD	505,564	1.05205031%
Town of Alexandria	3,432	0.00714180%
Town of Allenstown	30,368	0.06319410%
Town of Alstead	4,079	0.00848817%
Town of Alton	45,740	0.09518237%
Town of Amherst	64,172	0.13353833%
Town of Andover	4,426	0.00921026%
Town of Antrim	18,755	0.03902810%
Town of Ashland	14,634	0.03045253%
Town of Atkinson	26,880	0.05593577%
Town of Auburn	32,296	0.06720616%
Town of Barnstead	28,462	0.05922782%
Town of Barrington	36,775	0.07652671%
Town of Bartlett	10,266	0.02136297%
Town of Bedford	225,081	0.46838093%
Town of Belmont	69,987	0.14563902%
Town of Bennington	5,783	0.01203410%
Town of Bethlehem	15,329	0.03189879%
Town of Boscawen	18,852	0.03922995%
Town of Bow	64,324	0.13385463%
Town of Bradford	8,783	0.01827693%
Town of Brentwood	18,505	0.03850787%
Town of Bristol	46,204	0.09614793%
Town of Brookline	32,330	0.06727692%

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER  
OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN  
Schedule of Employer Allocations  
Year ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Town of Campton	\$ 26,229	0.05458108%
Town of Canaan	16,880	0.03512633%
Town of Candia	15,710	0.03269163%
Town of Canterbury	4,738	0.00985951%
Town of Carroll	13,331	0.02774106%
Town of Center Harbor	10,804	0.02248252%
Town of Charlestown	16,606	0.03455615%
Town of Chester	28,456	0.05921534%
Town of Chesterfield	14,409	0.02998432%
Town of Chichester	12,405	0.02581411%
Town of Clarksville	122	0.00025388%
Town of Colebrook	12,953	0.02695447%
Town of Conway	81,556	0.16971346%
Town of Cornish	691	0.00143793%
Town of Croydon	119	0.00024763%
Town of Danville	13,986	0.02910408%
Town of Deerfield	19,649	0.04088847%
Town of Deering	4,379	0.00911245%
Town of Derry	444,107	0.92416174%
Town of Dorchester	254	0.00052856%
Town of Dublin	7,074	0.01472060%
Town of Dunbarton	12,890	0.02682337%
Town of Durham	148,190	0.30837507%
Town of East Kingston	13,795	0.02870662%
Town of Effingham	2,382	0.00495681%
Town of Enfield	21,272	0.04426584%
Town of Epping	66,371	0.13811433%
Town of Epsom	23,581	0.04907074%
Town of Exeter	164,399	0.34210509%
Town of Farmington	31,256	0.06504198%
Town of Fitzwilliam	7,885	0.01640824%
Town of Francestown	650	0.00135261%
Town of Franconia	8,185	0.01703253%
Town of Freedom	6,554	0.01363851%
Town of Gilford	100,661	0.20946989%
Town of Gilmanton	22,273	0.04634886%
Town of Goffstown	150,499	0.31317997%
Town of Gorham	21,376	0.04448226%
Town of Goshen	479	0.00099677%
Town of Grafton	5,002	0.01040888%
Town of Grantham	13,956	0.02904165%
Town of Greenfield	6,904	0.01436684%
Town of Greenland	34,251	0.07127441%
Town of Greenville	13,185	0.02743724%
Town of Groton	279	0.00058058%
Town of Hampstead	50,527	0.10514385%
Town of Hampton	274,554	0.57133146%

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Schedule of Employer Allocations  
Year ended June 30, 2021

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Town of Hampton Falls	\$ 20,234	0.04210582%
Town of Hancock	6,382	0.01328058%
Town of Hanover	151,517	0.31529837%
Town of Harrisville	2,747	0.00571635%
Town of Haverhill	8,962	0.01864942%
Town of Hebron	2,750	0.00572260%
Town of Henniker	33,683	0.07009243%
Town of Hillsborough	45,512	0.09470792%
Town of Hinsdale	20,143	0.04191645%
Town of Holderness	16,581	0.03450413%
Town of Hollis	74,133	0.15426661%
Town of Hooksett	177,688	0.36975875%
Town of Hopkinton	39,982	0.08320030%
Town of Hudson	318,170	0.66209391%
Town of Jackson	6,849	0.01425238%
Town of Jaffrey	39,603	0.08241162%
Town of Jefferson	328	0.00068255%
Town of Kensington	13,951	0.02903125%
Town of Kingston	28,766	0.05986043%
Town of Lancaster	20,730	0.04313797%
Town of Lee	27,189	0.05657878%
Town of Lempster	558	0.00116117%
Town of Lincoln	27,089	0.05637069%
Town of Lisbon	6,914	0.01438765%
Town of Litchfield	45,703	0.09510538%
Town of Littleton	70,610	0.14693545%
Town of Londonderry	412,951	0.85932785%
Town of Loudon	27,976	0.05821649%
Town of Lyme	6,004	0.01249399%
Town of Madison	12,477	0.02596394%
Town of Marlborough	6,792	0.01413377%
Town of Marlow	500	0.00104047%
Town of Mason	5,062	0.01053374%
Town of Meredith	51,245	0.10663797%
Town of Merrimack	285,766	0.59466301%
Town of Middleton	10,292	0.02141707%
Town of Milford	101,556	0.21133234%
Town of Milton	24,142	0.05023815%
Town of Monroe	564	0.00117365%
Town of Mont Vernon	11,490	0.02391005%
Town of Moultonborough	40,103	0.08345209%
Town of Nelson	482	0.00100301%
Town of New Boston	22,349	0.04650701%
Town of New Castle	15,776	0.03282897%
Town of New Durham	13,384	0.02785135%
Town of New Hampton	11,286	0.02348553%
Town of New Ipswich	14,045	0.02922686%

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER  
OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN  
Schedule of Employer Allocations  
Year ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Town of New London	\$ 32,175	0.06695437%
Town of Newbury	12,335	0.02566844%
Town of Newfields	9,289	0.01932989%
Town of Newington	59,028	0.12283395%
Town of Newmarket	50,489	0.10506478%
Town of Newport	53,614	0.11156772%
Town of Newton	16,705	0.03476217%
Town of North Hampton	86,810	0.18064674%
Town of Northfield	20,430	0.04251368%
Town of Northumberland	7,532	0.01567367%
Town of Northwood	25,892	0.05387980%
Town of Nottingham	20,321	0.04228686%
Town of Orford	3,227	0.00671521%
Town of Ossipee	25,850	0.05379240%
Town of Pelham	157,822	0.32841872%
Town of Pembroke	33,389	0.06948063%
Town of Peterborough	49,208	0.10239909%
Town of Piermont	2,192	0.00456143%
Town of Pittsburg	2,972	0.00618457%
Town of Pittsfield	23,163	0.04820090%
Town of Plainfield	7,967	0.01657888%
Town of Plaistow	59,025	0.12282771%
Town of Plymouth	62,245	0.12952835%
Town of Raymond	54,695	0.11381722%
Town of Rindge	25,673	0.05342407%
Town of Rollinsford	8,173	0.01700755%
Town of Rumney	3,910	0.00813649%
Town of Rye	70,878	0.14749314%
Town of Salem	506,085	1.05313448%
Town of Salisbury	194	0.00040370%
Town of Sanbornton	22,729	0.04729777%
Town of Sandown	22,024	0.04583071%
Town of Sandwich	7,295	0.01518049%
Town of Seabrook	212,551	0.44230670%
Town of Shelburne	261	0.00054313%
Town of South Hampton	3,290	0.00684631%
Town of Springfield	5,203	0.01082715%
Town of Stark	104	0.00021642%
Town of Stewartstown	114	0.00023723%
Town of Strafford	18,581	0.03866602%
Town of Stratford	251	0.00052232%
Town of Stratham	40,127	0.08350203%
Town of Sugar Hill	5,927	0.01233375%
Town of Sunapee	19,724	0.04104454%
Town of Sutton	7,950	0.01654350%
Town of Swanzey	29,237	0.06084056%
Town of Tamworth	9,211	0.01916757%

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER  
OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN  
Schedule of Employer Allocations  
Year ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Town of Thornton	\$ 14,136	0.02941622%
Town of Tilton	38,912	0.08097369%
Town of Troy	7,514	0.01563621%
Town of Troy Water And Sewer	430	0.00089481%
Town of Tuftonboro	19,532	0.04064500%
Town of Unity	416	0.00086567%
Town of Wakefield	45,633	0.09495971%
Town of Walpole	18,189	0.03785029%
Town of Warner	12,195	0.02537711%
Town of Warren	1,843	0.00383518%
Town of Washington	2,706	0.00563103%
Town of Waterville Valley	20,884	0.04345843%
Town of Weare	37,348	0.07771909%
Town of Webster	4,999	0.01040264%
Town of Westmoreland	592	0.00123192%
Town of Whitefield	15,102	0.03142641%
Town of Wilmot	3,241	0.00674434%
Town of Wilton	21,843	0.04545406%
Town of Winchester	16,089	0.03348031%
Town of Windham	164,216	0.34172428%
Town of Wolfeboro	81,782	0.17018375%
Town of Woodstock	19,105	0.03975643%
Unity SD	11,298	0.02351050%
Village District of Eastman	649	0.00135053%
Village District of Eidelweiss	317	0.00065966%
Virtual Lrng Acad Charter Schl	71,166	0.14809245%
Wakefield SD	46,519	0.09680343%
Warner Village Water District	323	0.00067214%
Warren SD	11,270	0.02345224%
Washington SD	6,040	0.01256890%
Waterville Estates Village Dis	858	0.00178545%
Waterville Valley SD	8,916	0.01855370%
Weare SD	96,921	0.20168716%
Weeks Public Library	328	0.00068255%
Wentworth SD	9,111	0.01895948%
Westmoreland SD	16,961	0.03529489%
White Mountains Reg SD	141,279	0.29399367%
Wilton-Lyndeborough Coop SD	75,317	0.15673045%
Winchester SD	41,282	0.08590552%
Windham SD	358,416	0.74584358%
Winnacunnet Coop SD	186,942	0.38901581%
Winnisquam Reg SD	171,834	0.35757691%
Woodsville Fire District	1,229	0.00255748%
Woodsville Water & Light Dept	1,063	0.00221204%
	<b>\$ 48,055,116</b>	<b>100.0000%</b>

*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, 2021**

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of 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 of 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 Employer OPEB Expense
Allenstown SD	\$ 381,848	\$ -	\$ -	\$ -	\$ -	\$ (80)	\$ (4,770)	\$ -	\$ (61)	\$ (4,911)	\$ 18,186	\$ (2,733)	\$ 15,453
Alton SD	553,205	-	-	171	171	(115)	(6,911)	-	-	(7,026)	26,348	25,122	51,470
Amherst SD	1,748,856	-	-	441	441	(365)	(21,846)	-	-	(22,211)	83,293	69,792	153,085
Andover SD	240,390	-	-	-	-	(50)	(3,003)	-	(80)	(3,133)	11,449	(4,935)	6,514
Androscoggin Valley Reg Refuse	17,308	-	-	12	12	(4)	(216)	-	-	(220)	824	1,229	2,053
Ashland Electric Dept - Emp	-	-	-	-	-	-	-	-	(26)	(26)	-	(3,582)	(3,582)
Ashland SD	203,640	-	-	-	-	(42)	(2,544)	-	(46)	(2,632)	9,699	(2,552)	7,147
Auburn SD	543,213	-	-	218	218	(113)	(6,786)	-	-	(6,899)	25,872	28,446	54,318
Barnstead SD	513,422	-	-	36	36	(107)	(6,414)	-	-	(6,521)	24,453	15,972	40,425
Barrington SD	963,352	-	-	-	-	(201)	(12,034)	-	(25)	(12,260)	45,882	11,528	57,410
Bartlett SD	300,906	-	-	-	-	(63)	(3,759)	-	(45)	(3,867)	14,331	(2,504)	11,827
Bath SD	81,316	-	-	30	30	(17)	(1,016)	-	-	(1,033)	3,873	4,599	8,472
Bcep Solid Waste District	4,958	-	-	-	-	(1)	(62)	-	(17)	(80)	236	(2,065)	(1,829)
Bedford SD	4,461,406	-	-	586	586	(931)	(55,731)	-	-	(56,662)	212,485	112,231	324,716
Belknap County	842,895	-	-	-	-	(176)	(10,529)	-	(160)	(10,865)	40,145	(30,961)	9,184
Belknap County Conserv. Dist	1,325	-	-	-	-	-	(17)	-	(1)	(18)	63	(59)	4
Berlin - Emp/Fire/Pol	942,711	-	-	103	103	(197)	(11,776)	-	-	(11,973)	44,899	(4,661)	40,238
Berlin Housing Authority	6,758	-	-	1	1	(1)	(84)	-	-	(85)	322	72	394
Berlin Water Works	16,342	-	-	-	-	(3)	(204)	-	(1)	(208)	778	(124)	654
Bethlehem SD	214,674	-	-	178	178	(45)	(2,682)	-	-	(2,727)	10,224	22,516	32,740
Bow SD - SAU 67	1,892,730	-	-	122	122	(395)	(23,644)	-	-	(24,039)	90,146	38,146	128,292
Brentwood SD	358,931	-	-	57	57	(75)	(4,484)	-	-	(4,559)	17,095	12,245	29,340
Brookline Public Library	1,625	-	-	-	-	-	(20)	-	(4)	(24)	77	(469)	(392)
Brookline SD	588,296	-	-	-	-	(123)	(7,349)	-	(31)	(7,503)	28,019	1,372	29,391
Campton SD	375,664	-	-	-	-	(78)	(4,693)	-	(223)	(4,994)	17,892	(21,998)	(4,106)
Campton/Thornton Fire Dept	-	-	-	-	-	-	-	-	-	-	-	(5,739)	(5,739)
Candia SD	312,123	-	-	-	-	(65)	(3,899)	-	(58)	(4,022)	14,866	(5,521)	9,345
Carroll County	919,861	-	-	-	-	(192)	(11,491)	-	(85)	(11,768)	43,811	(16,242)	27,569
Center Conway Fire Precinct	17,125	-	-	1	1	(4)	(214)	-	-	(218)	816	(264)	552
Central Hooksett Wtr Precinct	4,267	-	-	-	-	(1)	(53)	-	(10)	(64)	203	(1,233)	(1,030)
Cheshire County	858,678	-	-	-	-	(179)	(10,726)	-	(693)	(11,598)	40,897	(102,864)	(61,967)
Chester SD - (SAU 82)	500,414	-	-	113	113	(104)	(6,251)	-	-	(6,355)	23,833	20,598	44,431
Chesterfield SD	325,198	-	-	-	-	(68)	(4,062)	-	(85)	(4,215)	15,488	(5,334)	10,154
Chichester SD	258,707	-	-	-	-	(54)	(3,232)	-	(95)	(3,381)	12,322	(6,918)	5,404
City of Claremont	874,270	-	-	-	-	(182)	(10,921)	-	(73)	(11,176)	41,639	(21,630)	20,009
City of Concord	5,296,434	-	-	2,731	2,731	(1,105)	(66,162)	-	-	(67,267)	252,255	239,013	491,268
City of Dover	6,767,842	-	-	449	449	(1,412)	(84,542)	-	-	(85,954)	322,334	66,019	388,353
City of Franklin	856,795	-	-	406	406	(179)	(10,703)	-	-	(10,882)	40,807	26,257	67,064
City of Keene	2,635,025	-	-	-	-	(550)	(32,916)	-	(177)	(33,643)	125,499	(62,096)	63,403
City of Laconia	2,167,378	-	-	1,407	1,407	(452)	(27,074)	-	-	(27,526)	103,226	131,163	234,389
City of Lebanon	1,919,830	-	-	559	559	(401)	(23,982)	-	-	(24,383)	91,436	40,293	131,729
City of Manchester	13,308,151	-	-	-	-	(2,776)	(166,242)	-	(415)	(169,433)	633,831	(262,726)	371,105
City of Nashua	11,375,063	-	-	5,308	5,308	(2,373)	(142,095)	-	-	(144,468)	541,764	468,861	1,010,625
City of Portsmouth	3,883,476	-	-	755	755	(810)	(48,511)	-	-	(49,321)	184,960	35,554	220,514
City of Rochester	2,370,644	-	-	291	291	(495)	(29,614)	-	-	(30,109)	112,907	19,675	132,582
City of Somersworth	1,057,818	-	-	461	461	(221)	(13,214)	-	-	(13,435)	50,381	42,803	93,184
Claremont SD	1,808,622	-	-	918	918	(377)	(22,593)	-	-	(22,970)	86,140	130,202	216,342
Cochecho Academy of The Arts	15,725	-	-	-	-	(3)	(196)	-	(74)	(273)	749	(9,015)	(8,266)
Colebrook SD	232,524	-	-	-	-	(49)	(2,905)	-	(764)	(3,718)	11,074	(92,629)	(81,555)
Community College System of NH	3,886,793	-	-	-	-	(811)	(48,553)	-	(617)	(49,981)	185,117	(86,787)	98,330
Concord SD	5,298,151	-	-	633	633	(1,105)	(66,183)	-	-	(67,288)	252,337	144,345	396,682
Contoocook Valley SD	2,859,932	-	-	744	744	(597)	(35,726)	-	-	(36,323)	136,211	120,047	256,258
Conway SD	1,689,481	-	-	454	454	(352)	(21,105)	-	-	(21,457)	80,465	73,172	153,637
Conway Village Fire District	125,324	-	-	-	-	(26)	(1,566)	-	(8)	(1,600)	5,969	(2,511)	3,458
Cook Memorial Library	967	-	-	-	-	-	(12)	-	-	(12)	46	(13)	33
Coos County Institute	467,022	-	-	-	-	(97)	(5,834)	-	(37)	(5,968)	22,243	(14,174)	8,069
Coos County Nursing Home	84,533	-	-	58	58	(18)	(1,056)	-	-	(1,074)	4,026	7,035	11,061
Comish SD	145,557	-	-	216	216	(30)	(1,818)	-	-	(1,848)	6,933	27,973	34,906
County of Merrimack	2,758,675	-	-	-	-	(576)	(34,461)	-	(554)	(35,591)	131,388	(111,429)	19,959
Croydon Village School	23,025	-	-	18	18	(5)	(288)	-	-	(293)	1,097	3,615	4,712

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN**  
**Schedule of OPEB Amounts by Employer**  
**Year ended June 30, 2021**

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of 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 of 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 Employer OPEB Expense
Deerfield Community School	\$ 562,388	\$ -	\$ -	\$ -	\$ -	\$ (117)	\$ (7,025)	\$ -	\$ (33)	\$ (7,175)	\$ 26,785	\$ 3,849	\$ 30,634
Derry Coop SD	3,551,203	-	-	-	-	(741)	(44,361)	-	(254)	(45,356)	169,134	6,543	175,677
Derry Housing Authority	1,042	-	-	-	-	-	(13)	-	(1)	(14)	50	(187)	(137)
Dover Housing Authority	32,366	-	-	-	-	(7)	(404)	-	(8)	(419)	1,542	(897)	645
Dresden SD	735,154	-	-	-	-	(153)	(9,183)	-	(156)	(9,492)	35,013	(8,910)	26,103
Dunbarton SD - SAU 67	230,965	-	-	120	120	(48)	(2,885)	-	-	(2,933)	11,000	16,817	27,817
East Kingston SD	155,457	-	-	-	-	(32)	(1,942)	-	(253)	(2,227)	7,404	(28,575)	(21,171)
Epping SD	1,122,310	-	-	184	184	(234)	(14,020)	-	-	(14,254)	53,453	33,041	86,494
Epsom SD	424,106	-	-	-	-	(88)	(5,298)	-	(69)	(5,455)	20,199	(2,852)	17,347
Errol SD	21,458	-	-	-	-	(4)	(268)	-	(24)	(296)	1,022	(2,399)	(1,377)
Exeter Reg Coop SD	3,677,694	-	-	119	119	(767)	(45,941)	-	-	(46,708)	175,159	50,111	225,270
Exeter SD	1,353,225	-	-	137	137	(282)	(16,904)	-	-	(17,186)	64,450	29,481	93,931
Fall Mountain Reg SD	1,774,539	-	-	-	-	(370)	(22,167)	-	(486)	(23,023)	84,517	(34,888)	49,629
Farmington SD - (SAU 61)	1,042,144	-	-	585	585	(217)	(13,018)	-	-	(13,235)	49,634	77,561	127,195
Franklin SD	889,420	-	-	58	58	(186)	(11,110)	-	-	(11,296)	42,361	15,557	57,918
Freedom SD	83,125	-	-	-	-	(17)	(1,038)	-	(97)	(1,152)	3,959	(10,112)	(6,153)
Fremont - Police	108,408	-	-	5	5	(23)	(1,354)	-	-	(1,377)	5,163	(1,110)	4,053
Fremont SD - SAU 83	400,014	-	-	-	-	(83)	(4,997)	-	(89)	(5,169)	19,052	(7,635)	11,417
Gilford SD	1,409,200	-	-	-	-	(294)	(17,603)	-	(343)	(18,240)	67,116	(28,352)	38,764
Gilmanton SD	454,364	-	-	519	519	(95)	(5,676)	-	-	(5,771)	21,640	55,897	77,537
Goffstown SD	2,650,875	-	-	-	-	(553)	(33,114)	-	(207)	(33,874)	126,254	1,004	127,258
Goffstown Village Precinct	3,150	-	-	-	-	(1)	(39)	-	(1)	(41)	150	(199)	(49)
Governor Wentworth Reg SD	2,896,340	-	-	272	272	(604)	(36,180)	-	-	(36,784)	137,945	62,378	200,323
Grafton County	1,328,233	-	-	-	-	(277)	(16,592)	-	(446)	(17,315)	63,260	(73,352)	(10,092)
Grantham SD	281,565	-	-	-	-	(59)	(3,517)	-	(165)	(3,741)	13,410	(12,801)	609
Great Bay Elearning School	94,583	-	-	-	-	(20)	(1,182)	-	(20)	(1,222)	4,505	(3,106)	1,399
Greenland SD	478,064	-	-	301	301	(100)	(5,972)	-	-	(6,072)	22,769	38,393	61,162
Grs Coop SD	425,431	-	-	88	88	(89)	(5,314)	-	-	(5,403)	20,262	16,933	37,195
Hampstead SD	1,152,576	-	-	377	377	(240)	(14,398)	-	-	(14,638)	54,894	52,824	107,718
Hampton Falls SD	386,123	-	-	-	-	(81)	(4,823)	-	(83)	(4,987)	18,390	(3,870)	14,520
Hampton SD - SAU 90	1,376,025	-	-	-	-	(287)	(17,189)	-	(723)	(18,199)	65,536	(66,037)	(501)
Hanover SD	690,179	-	-	-	-	(144)	(8,622)	-	(251)	(9,017)	32,871	(18,608)	14,263
Harrisville SD	59,516	-	-	-	-	(12)	(743)	-	(16)	(771)	2,835	(1,029)	1,806
Haverhill Coop SD	723,762	-	-	-	-	(151)	(9,041)	-	(69)	(9,261)	34,471	(2,892)	31,579
Henniker SD	450,164	-	-	-	-	(94)	(5,623)	-	(53)	(5,770)	21,440	(2,863)	18,577
Hill SD	57,116	-	-	-	-	(12)	(713)	-	(3)	(728)	2,720	860	3,580
Hillsboro-Deering SD	1,435,633	-	-	-	-	(300)	(17,934)	-	(165)	(18,399)	68,375	2,233	70,608
Hillsborough County	2,823,058	-	-	-	-	(589)	(35,265)	-	(583)	(36,437)	134,455	(116,352)	18,103
Hinsdale SD	717,862	-	-	95	95	(150)	(8,967)	-	-	(9,117)	34,190	19,973	54,163
Holderness SD	253,240	-	-	79	79	(53)	(3,163)	-	-	(3,216)	12,061	12,378	24,439
Hollis SD	836,045	-	-	-	-	(174)	(10,444)	-	(135)	(10,753)	39,819	(4,308)	35,511
Hollis-Brookline Coop	1,401,658	-	-	-	-	(292)	(17,509)	-	(93)	(17,894)	66,757	4,182	70,939
Hooksett Public Library	8,758	-	-	-	-	(2)	(109)	-	(1)	(112)	417	(81)	336
Hooksett SD	1,194,518	-	-	-	-	(249)	(14,922)	-	(446)	(15,617)	56,892	(37,529)	19,363
Hooksett Sewer Commission	9,858	-	-	-	-	(2)	(123)	-	(3)	(128)	470	(352)	118
Hooksett Village Wtr Precinct	8,592	-	-	-	-	(2)	(107)	-	-	(109)	409	40	449
Hopkinton SD	1,127,968	-	-	-	-	(235)	(14,090)	-	(697)	(15,022)	53,722	(65,328)	(11,606)
Hudson SD	2,953,748	-	-	-	-	(616)	(36,898)	-	(370)	(37,884)	140,679	(11,977)	128,702
Inter-Lakes SD	1,545,299	-	-	-	-	(322)	(19,303)	-	(58)	(19,683)	73,598	14,631	88,229
Jackson SD	68,916	-	-	25	25	(14)	(861)	-	-	(875)	3,282	3,167	6,449
Jaffrey-Rindge Coop SD	1,429,550	-	-	-	-	(298)	(17,858)	-	(666)	(18,822)	68,086	(57,329)	10,757
John Stark SD	747,445	-	-	5	5	(156)	(9,337)	-	-	(9,493)	35,599	3,674	39,273
Kearsarge Reg SD - SAU 65	2,344,919	-	-	59	59	(489)	(29,292)	-	-	(29,781)	111,682	41,198	152,880
Keene SD	3,344,188	-	-	-	-	(698)	(41,775)	-	(995)	(43,468)	159,275	(77,423)	81,852
Kensington SD	202,724	-	-	202	202	(42)	(2,532)	-	-	(2,574)	9,655	27,228	36,883
Laconia Housing & Redevelopmnt	33,008	-	-	21	21	(7)	(412)	-	-	(419)	1,572	2,801	4,373
Laconia SD	2,121,004	-	-	-	-	(442)	(26,495)	-	(2)	(26,939)	101,018	34,104	135,122
Laconia Water Works	24,717	-	-	-	-	(5)	(309)	-	(5)	(319)	1,177	(793)	384
Lafayette Reg SD	162,216	-	-	2	2	(34)	(2,026)	-	-	(2,060)	7,726	2,172	9,898
Lakes Region Mutual Fire Aid	35,983	-	-	-	-	(8)	(449)	-	(7)	(464)	1,714	(928)	786

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN**  
**Schedule of OPEB Amounts by Employer**  
**Year ended June 30, 2021**

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of 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 of 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 Employer OPEB Expense
Lakes Region Planning Comm.	\$ 5,308	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (66)	\$ -	\$ (1)	\$ (68)	\$ 253	\$ (129)	\$ 124
Land & Comm Heritage Inv Prog	10,350	-	-	-	-	(2)	(129)	-	(1)	(132)	493	(21)	472
Landaff SD	11,775	-	-	5	5	(2)	(147)	-	-	(149)	561	783	1,344
Lebanon SD	2,479,326	-	-	-	-	(517)	(30,971)	-	(204)	(31,692)	118,084	10,226	128,310
Lempster SD	118,558	-	-	58	58	(25)	(1,481)	-	-	(1,506)	5,647	7,851	13,498
Lincoln-Woodstock Coop SD	439,647	-	-	-	-	(92)	(5,492)	-	(39)	(5,623)	20,939	(3,541)	17,398
Lisbon Reg SD	396,214	-	-	-	-	(83)	(4,949)	-	(12)	(5,044)	18,871	3,629	22,500
Litchfield SD	1,347,667	-	-	-	-	(281)	(16,835)	-	(364)	(17,480)	64,186	(25,135)	39,051
Littleton Public Library	3,517	-	-	-	-	(1)	(44)	-	-	(45)	167	(74)	93
Littleton SD	898,761	-	-	-	-	(188)	(11,227)	-	(561)	(11,976)	42,806	(54,888)	(12,082)
Littleton Water & Light Dept	31,983	-	-	17	17	(7)	(400)	-	-	(407)	1,523	2,033	3,556
Londonderry SD	4,996,294	-	-	166	166	(1,042)	(62,412)	-	-	(63,454)	237,960	81,392	319,352
Lower Bartlett Water Precinct	450	-	-	4	4	-	(6)	-	-	(6)	21	484	505
Lyme SD	331,573	-	-	43	43	(69)	(4,142)	-	-	(4,211)	15,792	11,205	26,997
Lyndeborough - Police	-	-	-	-	-	-	-	-	-	-	-	(400)	(400)
Madison SD	176,266	-	-	-	-	(37)	(2,202)	-	(48)	(2,287)	8,395	(5,462)	2,933
Manchester SD	12,351,190	-	-	-	-	(2,577)	(154,288)	-	(1,982)	(158,847)	588,254	(106,097)	482,157
Marlborough SD	208,065	-	-	162	162	(43)	(2,599)	-	-	(2,642)	9,910	20,680	30,590
Marlow SD	53,675	-	-	10	10	(11)	(670)	-	-	(681)	2,556	2,793	5,349
Mascenic Reg SD	964,211	-	-	331	331	(201)	(12,045)	-	-	(12,246)	45,923	50,653	96,576
Mascoma Valley Regional SD	1,309,850	-	-	-	-	(273)	(16,362)	-	(208)	(16,843)	62,385	(11,308)	51,077
Mason SD (SAU 89)	81,833	-	-	17	17	(17)	(1,022)	-	-	(1,039)	3,897	3,020	6,917
Meriden Village Water District	1,283	-	-	-	-	-	(16)	-	-	(16)	61	(37)	24
Merrimack SD	3,876,143	-	-	419	419	(809)	(48,420)	-	-	(49,229)	184,610	85,309	269,919
Merrimack Valley SD	2,441,377	-	-	25	25	(509)	(30,497)	-	-	(31,006)	116,276	28,804	145,080
Merrimack Village District	27,950	-	-	24	24	(6)	(349)	-	-	(355)	1,331	2,986	4,317
Middleton SD	121,641	-	-	67	67	(25)	(1,520)	-	-	(1,545)	5,793	9,405	15,198
Milan SD	87,758	-	-	10	10	(18)	(1,096)	-	-	(1,114)	4,180	3,000	7,180
Milford Area Communication Ctr	8,158	-	-	-	-	(2)	(102)	-	(3)	(107)	389	(317)	72
Milford SD	2,517,076	-	-	-	-	(525)	(31,443)	-	(1,107)	(33,075)	119,882	(91,414)	28,468
Milton SD	513,147	-	-	-	-	(107)	(6,410)	-	(222)	(6,739)	24,440	(22,528)	1,912
Monadnock Reg SD- SAU 93	1,756,572	-	-	61	61	(366)	(21,943)	-	-	(22,309)	83,661	31,152	114,813
Monroe SD	121,674	-	-	-	-	(25)	(1,520)	-	(78)	(1,623)	5,795	(7,877)	(2,082)
Mont Vernon SD	248,507	-	-	78	78	(52)	(3,104)	-	-	(3,156)	11,836	14,011	25,847
Moultonborough SD - SAU 45	823,553	-	-	-	-	(172)	(10,288)	-	(161)	(10,621)	39,224	(11,302)	27,922
Nashua Airport Authority	6,783	-	-	2	2	(1)	(85)	-	-	(86)	323	210	533
Nashua Housing Redevelop Auth	33,625	-	-	11	11	(7)	(420)	-	-	(427)	1,601	1,279	2,880
Nelson SD	67,033	-	-	41	41	(14)	(837)	-	-	(851)	3,193	5,372	8,565
New Boston SD	454,422	-	-	-	-	(95)	(5,677)	-	(131)	(5,903)	21,643	(10,794)	10,849
New Castle SD	79,466	-	-	5	5	(17)	(993)	-	-	(1,010)	3,785	928	4,713
New London-Springfield Wtr Sys	4,292	-	-	-	-	(1)	(54)	-	(1)	(56)	204	(89)	115
Newfields SD	136,449	-	-	-	-	(28)	(1,704)	-	(99)	(1,831)	6,499	(9,711)	(3,212)
Newfound Area SD	1,276,184	-	-	-	-	(266)	(15,942)	-	(133)	(16,341)	60,781	(3,376)	57,405
Newington SD	72,425	-	-	-	-	(15)	(905)	-	(22)	(942)	3,449	(1,662)	1,787
Newmarket Housing Authority	2,050	-	-	11	11	-	(26)	-	-	(26)	98	1,394	1,492
Newmarket SD	1,286,984	-	-	618	618	(268)	(16,077)	-	-	(16,345)	61,296	99,149	160,445
Newport SD	901,778	-	-	-	-	(188)	(11,265)	-	(245)	(11,698)	42,949	(9,682)	33,267
Next Charter School	66,100	-	-	-	-	(14)	(826)	-	(8)	(848)	3,148	1,644	4,792
NH Comm Development Fin Auth	7,250	-	-	-	-	(2)	(91)	-	(5)	(98)	345	(569)	(224)
NH Municipal Bond Bank	5,292	-	-	-	-	(1)	(66)	-	(1)	(68)	252	(133)	119
North Conway Wtr Precinct	65,408	-	-	30	30	(14)	(817)	-	-	(831)	3,115	2,094	5,209
North Country Charter Academy	28,641	-	-	-	-	(6)	(358)	-	(79)	(443)	1,364	(8,651)	(7,287)
North Country Edu Srvc Ag Inc	68,558	-	-	-	-	(14)	(856)	-	(11)	(881)	3,265	(520)	2,745
North Hampton SD	520,430	-	-	-	-	(109)	(6,501)	-	(316)	(6,926)	24,787	(31,931)	(7,144)
Northumberland SD	389,289	-	-	147	147	(81)	(4,863)	-	-	(4,944)	18,541	21,532	40,073
Northwood SD	354,314	-	-	177	177	(74)	(4,426)	-	-	(4,500)	16,875	24,554	41,429
Nottingham SD	470,522	-	-	-	-	(98)	(5,878)	-	(163)	(6,139)	22,410	(14,091)	8,319
Oyster River Coop SD	2,869,149	-	-	481	481	(599)	(35,841)	-	-	(36,440)	136,650	92,461	229,111
Pease Development Authority	356,789	-	-	-	-	(74)	(4,457)	-	-	(4,531)	16,993	4,743	21,736
Pelham SD	1,683,006	-	-	106	106	(351)	(21,024)	-	-	(21,375)	80,157	32,986	113,143



**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN**  
**Schedule of OPEB Amounts by Employer**  
**Year ended June 30, 2021**

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of 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 of 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 Employer OPEB Expense
Pembroke SD	\$ 1,320,709	\$ -	\$ -	\$ -	\$ -	\$ (276)	\$ (16,498)	\$ -	\$ (2,168)	\$ (18,942)	\$ 62,902	\$ (242,968)	\$ (180,066)
Pemi Baker Coop	774,379	-	-	-	-	(162)	(9,673)	-	(310)	(10,145)	36,882	(27,944)	8,938
Piermont SD	67,608	-	-	24	24	(14)	(845)	-	-	(859)	3,220	3,251	6,471
Pittsburg SD	152,849	-	-	14	14	(32)	(1,909)	-	-	(1,941)	7,280	5,280	12,560
Pittsfield SD	594,546	-	-	222	222	(124)	(7,427)	-	-	(7,551)	28,317	33,005	61,322
Plainfield SD	327,140	-	-	202	202	(68)	(4,087)	-	-	(4,155)	15,581	29,780	45,361
Plaistow Public Library	4,408	-	-	-	-	(1)	(55)	-	-	(56)	210	(98)	112
Plymouth SD	537,530	-	-	215	215	(112)	(6,715)	-	-	(6,827)	25,601	31,632	57,233
Plymouth Village Water & Sewer	11,650	-	-	-	-	(2)	(146)	-	(34)	(182)	555	(4,276)	(3,721)
Portsmouth Housing Authority	37,966	-	-	-	-	(8)	(474)	-	(8)	(490)	1,808	(1,093)	715
Portsmouth SD	3,769,568	-	-	237	237	(786)	(47,089)	-	-	(47,875)	179,534	76,574	256,108
Profile SD	317,581	-	-	-	-	(66)	(3,967)	-	(2)	(4,035)	15,126	938	16,064
Prospect Mountain High School	524,522	-	-	-	-	(109)	(6,552)	-	(190)	(6,851)	24,982	(16,316)	8,666
Raymond SD	1,278,484	-	-	190	190	(267)	(15,971)	-	-	(16,238)	60,891	29,218	90,109
Rivendell Interstate SD	160,649	-	-	-	-	(34)	(2,007)	-	(150)	(2,191)	7,651	(16,929)	(9,278)
Rochester SD	4,046,333	-	-	-	-	(844)	(50,546)	-	(1,739)	(53,129)	192,716	(160,187)	32,529
Rockingham County	2,121,679	-	-	-	-	(443)	(26,503)	-	(1,021)	(27,967)	101,050	(153,695)	(52,645)
Rockingham Planning Comm	9,425	-	-	5	5	(2)	(118)	-	-	(120)	449	565	1,014
Rollinsford SD	181,999	-	-	-	-	(38)	(2,273)	-	(14)	(2,325)	8,668	1,936	10,604
Rumney SD	155,907	-	-	-	-	(33)	(1,948)	-	(96)	(2,077)	7,425	(9,341)	(1,916)
Rye SD	729,229	-	-	288	288	(152)	(9,109)	-	-	(9,261)	34,731	42,769	77,500
Rye Water District	6,325	-	-	2	2	(1)	(79)	-	-	(80)	301	198	499
Salem Housing Authority	8,292	-	-	-	-	(2)	(104)	-	-	(106)	395	(112)	283
Salem SD	4,274,332	-	-	113	113	(892)	(53,394)	-	-	(54,286)	203,575	69,639	273,214
Sanborn Regional SD	1,853,114	-	-	-	-	(387)	(23,149)	-	(1,030)	(24,566)	88,259	(92,853)	(4,594)
Sanbornton Public Library	2,042	-	-	1	1	-	(26)	-	-	(26)	97	87	184
Sandown Public Library	2,225	-	-	-	-	-	(28)	-	(3)	(31)	106	(247)	(141)
SAU 02	28,450	-	-	-	-	(6)	(355)	-	-	(361)	1,355	(693)	662
SAU 03	1,264,134	-	-	860	860	(264)	(15,791)	-	-	(16,055)	60,207	109,143	169,350
SAU 06	23,692	-	-	13	13	(5)	(296)	-	-	(301)	1,128	1,837	2,965
SAU 07	30,650	-	-	88	88	(6)	(383)	-	-	(389)	1,460	9,900	11,360
SAU 09	29,333	-	-	8	8	(6)	(366)	-	-	(372)	1,397	856	2,253
SAU 13	21,117	-	-	-	-	(4)	(264)	-	(127)	(395)	1,006	(14,246)	(13,240)
SAU 15	18,050	-	-	4	4	(4)	(225)	-	-	(229)	860	257	1,117
SAU 16	83,241	-	-	-	-	(17)	(1,040)	-	(108)	(1,165)	3,965	(9,939)	(5,974)
SAU 19	62,408	-	-	61	61	(13)	(780)	-	-	(793)	2,972	7,471	10,443
SAU 20	17,917	-	-	36	36	(4)	(224)	-	-	(228)	853	4,354	5,207
SAU 21	62,633	-	-	37	37	(13)	(782)	-	-	(795)	2,983	7,731	10,714
SAU 23	136,082	-	-	120	120	(28)	(1,700)	-	-	(1,728)	6,481	16,128	22,609
SAU 24	115,149	-	-	-	-	(24)	(1,438)	-	(220)	(1,682)	5,484	(21,363)	(15,879)
SAU 29	77,366	-	-	-	-	(16)	(966)	-	(1)	(983)	3,685	(1,635)	2,050
SAU 34	16,392	-	-	-	-	(3)	(205)	-	(2)	(210)	781	(441)	340
SAU 35	61,900	-	-	-	-	(13)	(773)	-	(96)	(882)	2,948	(7,611)	(4,663)
SAU 39	60,250	-	-	-	-	(13)	(753)	-	(102)	(868)	2,870	(6,635)	(3,765)
SAU 41	43,216	-	-	8	8	(9)	(540)	-	-	(549)	2,058	1,075	3,133
SAU 42	10,553,702	-	-	-	-	(2,202)	(131,834)	-	(846)	(134,882)	502,644	18,418	521,062
SAU 44	123,324	-	-	79	79	(26)	(1,541)	-	-	(1,567)	5,874	9,609	15,483
SAU 46	28,033	-	-	-	-	(6)	(350)	-	(128)	(484)	1,335	(13,073)	(11,738)
SAU 48	64,558	-	-	-	-	(13)	(806)	-	(1)	(820)	3,075	687	3,762
SAU 50	34,808	-	-	5	5	(7)	(435)	-	-	(442)	1,658	805	2,463
SAU 53	270,490	-	-	-	-	(56)	(3,379)	-	(13)	(3,448)	12,883	1,012	13,895
SAU 55	37,958	-	-	-	-	(8)	(474)	-	(19)	(501)	1,808	(1,349)	459
SAU 56	41,858	-	-	7	7	(9)	(523)	-	-	(532)	1,994	834	2,828
SAU 58	9,033	-	-	1	1	(2)	(113)	-	-	(115)	430	148	578
SAU 67	44,675	-	-	157	157	(9)	(558)	-	-	(567)	2,128	19,064	21,192
SAU 70	38,241	-	-	30	30	(8)	(478)	-	-	(486)	1,821	3,707	5,528
Seabrook SD	972,177	-	-	152	152	(203)	(12,144)	-	-	(12,347)	46,302	34,310	80,612
Seacoast Charter School	117,266	-	-	-	-	(24)	(1,465)	-	(47)	(1,536)	5,585	(1,254)	4,331
Shaker Regional SD - SAU 80	1,431,033	-	-	-	-	(299)	(17,876)	-	(134)	(18,309)	68,156	(1,285)	66,871
Somersworth Housing Authority	14,025	-	-	9	9	(3)	(175)	-	-	(178)	668	1,162	1,830

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN**  
**Schedule of OPEB Amounts by Employer**  
**Year ended June 30, 2021**

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of 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 of 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 Employer OPEB Expense
Somersworth SD	\$ 1,377,016	\$ -	\$ -	\$ 121	\$ 121	\$ (287)	\$ (17,201)	\$ -	\$ -	\$ (17,488)	\$ 65,584	\$ 27,994	\$ 93,578
Souhegan Coop SD	1,038,419	-	-	-	-	(217)	(12,972)	-	(584)	(13,773)	49,457	(56,192)	(6,735)
South Hampton SD	113,649	-	-	38	38	(24)	(1,420)	-	-	(1,444)	5,413	5,813	11,226
Southern NH Planning Comm	14,467	-	-	-	-	(3)	(181)	-	(11)	(195)	689	(1,066)	(377)
Stark SD	20,000	-	-	-	-	(4)	(250)	-	(52)	(306)	953	(6,310)	(5,357)
State of New Hampshire	78,957,810	-	-	-	-	(16,475)	(986,326)	-	(4,842)	(1,007,643)	3,760,543	(992,663)	2,767,880
Stewartstown SD	70,316	-	-	-	-	(15)	(878)	-	(51)	(944)	3,349	(4,507)	(1,158)
Stoddard SD	49,900	-	-	-	-	(10)	(623)	-	(24)	(657)	2,377	(1,643)	734
Strafford County	2,539,226	-	-	-	-	(530)	(31,719)	-	(2,134)	(34,383)	120,937	(277,919)	(156,982)
Strafford SD	354,514	-	-	-	-	(74)	(4,429)	-	(286)	(4,789)	16,885	(30,200)	(13,315)
Stratford SD	67,616	-	-	-	-	(14)	(845)	-	(70)	(929)	3,220	(7,997)	(4,777)
Stratham SD	739,804	-	-	181	181	(154)	(9,241)	-	-	(9,395)	35,235	31,262	66,497
Sullivan County	824,303	-	-	117	117	(172)	(10,297)	-	-	(10,469)	39,259	2,607	41,866
Sunapee SD	733,312	-	-	68	68	(153)	(9,160)	-	-	(9,313)	34,926	15,800	50,726
Swnh District Fire Mutual Aid	47,491	-	-	-	-	(10)	(593)	-	(7)	(610)	2,262	(1,245)	1,017
Tamworth SD	276,607	-	-	-	-	(58)	(3,455)	-	(118)	(3,631)	13,174	(14,351)	(1,177)
Thornton Public School Library	700	-	-	-	-	-	(9)	-	-	(9)	33	(28)	5
Thornton SD	283,582	-	-	37	37	(59)	(3,542)	-	-	(3,601)	13,506	9,742	23,248
Tilton-Northfield Fire Dist	349,023	-	-	277	277	(73)	(4,360)	-	-	(4,433)	16,623	28,140	44,763
Timberlane Reg SD	4,213,007	-	-	-	-	(879)	(52,628)	-	(695)	(54,202)	200,654	(28,927)	171,727
Town of Albany	-	-	-	-	-	-	-	-	(5)	(5)	-	(667)	(667)
Town of Alexandria	28,600	-	-	-	-	(6)	(357)	-	(105)	(468)	1,362	(12,519)	(11,157)
Town of Allenstown	253,065	-	-	-	-	(53)	(3,161)	-	(35)	(3,249)	12,053	(6,318)	5,735
Town of Alstead	33,991	-	-	5	5	(7)	(425)	-	-	(432)	1,619	(373)	1,246
Town of Alton	381,164	-	-	115	115	(80)	(4,761)	-	-	(4,841)	18,154	7,083	25,237
Town of Amherst	534,763	-	-	5	5	(112)	(6,680)	-	-	(6,792)	25,469	(5,934)	19,535
Town of Andover	36,883	-	-	17	17	(8)	(461)	-	-	(469)	1,757	3,397	5,154
Town of Antrim	156,291	-	-	121	121	(33)	(1,952)	-	-	(1,985)	7,444	13,363	20,807
Town of Ashland	121,949	-	-	117	117	(25)	(1,523)	-	-	(1,548)	5,808	12,022	17,830
Town of Atkinson	223,999	-	-	39	39	(47)	(2,798)	-	-	(2,845)	10,668	6,446	17,114
Town of Auburn	269,132	-	-	99	99	(56)	(3,362)	-	-	(3,418)	12,818	3,411	16,229
Town of Barnstead	237,182	-	-	142	142	(49)	(2,963)	-	-	(3,012)	11,296	16,072	27,368
Town of Barrington	306,456	-	-	63	63	(64)	(3,828)	-	-	(3,892)	14,596	548	15,144
Town of Bartlett	85,549	-	-	-	-	(18)	(1,069)	-	(69)	(1,156)	4,074	(8,020)	(3,946)
Town of Bedford	1,875,663	-	-	619	619	(391)	(23,430)	-	-	(23,821)	89,333	38,022	127,355
Town of Belmont	583,221	-	-	235	235	(122)	(7,285)	-	-	(7,407)	27,777	19,643	47,420
Town of Bennington	48,191	-	-	-	-	(10)	(602)	-	(29)	(641)	2,295	(4,126)	(1,831)
Town of Bethlehem	127,741	-	-	-	-	(27)	(1,596)	-	(31)	(1,654)	6,084	(5,140)	944
Town of Boscaawen	157,099	-	-	-	-	(33)	(1,962)	-	(75)	(2,070)	7,482	(10,028)	(2,546)
Town of Bow	536,030	-	-	-	-	(112)	(6,696)	-	(130)	(6,938)	25,530	(18,186)	7,344
Town of Bradford	73,191	-	-	36	36	(15)	(914)	-	-	(929)	3,486	4,080	7,566
Town of Brentwood	154,207	-	-	-	-	(32)	(1,926)	-	(89)	(2,047)	7,344	(12,191)	(4,847)
Town of Bristol	385,031	-	-	9	9	(80)	(4,810)	-	-	(4,890)	18,338	1,252	19,590
Town of Brookline	269,415	-	-	18	18	(56)	(3,365)	-	-	(3,421)	12,832	(417)	12,415
Town of Campton	218,574	-	-	-	-	(46)	(2,730)	-	(118)	(2,894)	10,410	(9,296)	1,114
Town of Canaan	140,666	-	-	-	-	(29)	(1,757)	-	(127)	(1,913)	6,700	(15,464)	(8,764)
Town of Candia	130,916	-	-	114	114	(27)	(1,635)	-	-	(1,662)	6,235	11,050	17,285
Town of Canterbury	39,483	-	-	-	-	(8)	(493)	-	(94)	(595)	1,880	(12,574)	(10,694)
Town of Carroll	111,091	-	-	-	-	(23)	(1,388)	-	(72)	(1,483)	5,291	(8,454)	(3,163)
Town of Center Harbor	90,033	-	-	108	108	(19)	(1,125)	-	-	(1,144)	4,288	13,416	17,704
Town of Charlestown	138,382	-	-	59	59	(29)	(1,729)	-	-	(1,758)	6,591	5,511	12,102
Town of Chester	237,132	-	-	431	431	(49)	(2,962)	-	-	(3,011)	11,294	44,489	55,783
Town of Chesterfield	120,074	-	-	-	-	(25)	(1,500)	-	(106)	(1,631)	5,719	(12,725)	(7,006)
Town of Chichester	103,374	-	-	-	-	(22)	(1,291)	-	(25)	(1,338)	4,923	(3,011)	1,912
Town of Clarksville	1,017	-	-	-	-	-	(13)	-	-	(13)	48	(20)	28
Town of Colebrook	107,941	-	-	-	-	(23)	(1,348)	-	(84)	(1,455)	5,141	(11,409)	(6,268)
Town of Conway	679,629	-	-	262	262	(142)	(8,490)	-	-	(8,632)	32,369	23,745	56,114
Town of Cornish	5,758	-	-	4	4	(1)	(72)	-	-	(73)	274	343	617
Town of Croydon	992	-	-	-	-	-	(12)	-	(3)	(15)	47	(424)	(377)
Town of Danville	116,549	-	-	-	-	(24)	(1,456)	-	(85)	(1,565)	5,551	(8,096)	(2,545)

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN**  
**Schedule of OPEB Amounts by Employer**  
**Year ended June 30, 2021**

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of 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 of 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 Employer OPEB Expense
Town of Deerfield	\$ 163,741	\$ -	\$ -	\$ -	\$ -	\$ (34)	\$ (2,043)	\$ -	\$ (108)	\$ (2,187)	\$ 7,799	\$ (12,908)	\$ (5,109)
Town of Deering	36,491	-	-	66	66	(8)	(456)	-	-	(464)	1,738	4,813	6,551
Town of Derry	3,700,869	-	-	546	546	(772)	(46,230)	-	-	(47,002)	176,262	6,227	182,489
Town of Dorchester	2,117	-	-	7	7	-	(26)	-	-	(26)	101	921	1,022
Town of Dublin	58,950	-	-	47	47	(12)	(736)	-	-	(748)	2,808	2,647	5,455
Town of Dunbarton	107,416	-	-	-	-	(22)	(1,342)	-	(3)	(1,367)	5,116	(1,517)	3,599
Town of Durham	1,234,909	-	-	-	-	(258)	(15,426)	-	(304)	(15,988)	58,815	(58,942)	(127)
Town of East Kingston	114,958	-	-	38	38	(24)	(1,436)	-	-	(1,460)	5,475	3,570	9,045
Town of Effingham	19,850	-	-	-	-	(4)	(248)	-	(158)	(410)	945	(20,573)	(19,628)
Town of Enfield	177,266	-	-	-	-	(37)	(2,214)	-	(4)	(2,255)	8,443	(2,800)	5,643
Town of Epping	553,088	-	-	50	50	(115)	(6,909)	-	-	(7,024)	26,342	2,739	29,081
Town of Epsom	196,507	-	-	28	28	(41)	(2,455)	-	-	(2,496)	9,359	3,074	12,433
Town of Exeter	1,369,983	-	-	-	-	(286)	(17,113)	-	(408)	(17,807)	65,249	(66,933)	(1,684)
Town of Farmington	260,465	-	-	-	-	(54)	(3,254)	-	(125)	(3,433)	12,405	(17,923)	(5,518)
Town of Fitzwilliam	65,708	-	-	27	27	(14)	(821)	-	-	(835)	3,129	2,446	5,575
Town of Francestown	5,417	-	-	-	-	(1)	(68)	-	-	(69)	258	(40)	218
Town of Franconia	68,208	-	-	29	29	(14)	(852)	-	-	(866)	3,249	3,132	6,381
Town of Freedom	54,616	-	-	36	36	(11)	(682)	-	-	(693)	2,601	3,288	5,889
Town of Gilford	838,836	-	-	450	450	(175)	(10,479)	-	-	(10,654)	39,952	37,881	77,833
Town of Gilmanton	185,607	-	-	80	80	(39)	(2,319)	-	-	(2,358)	8,840	8,160	17,000
Town of Goffstown	1,254,151	-	-	939	939	(262)	(15,667)	-	-	(15,929)	59,732	89,132	148,864
Town of Gorham	178,132	-	-	69	69	(37)	(2,225)	-	-	(2,262)	8,484	4,617	13,101
Town of Goshen	3,992	-	-	1	1	(1)	(50)	-	-	(51)	190	51	241
Town of Grafton	41,683	-	-	-	-	(9)	(521)	-	(27)	(557)	1,985	(1,306)	679
Town of Grantham	116,299	-	-	148	148	(24)	(1,453)	-	-	(1,477)	5,539	16,278	21,817
Town of Greenfield	57,533	-	-	-	-	(12)	(719)	-	(118)	(849)	2,740	(14,119)	(11,379)
Town of Greenland	285,423	-	-	135	135	(60)	(3,565)	-	-	(3,625)	13,594	18,626	32,220
Town of Greenville	109,874	-	-	17	17	(23)	(1,373)	-	-	(1,396)	5,233	833	6,066
Town of Groton	2,325	-	-	-	-	-	(29)	-	(1)	(30)	111	(383)	(272)
Town of Hampstead	421,056	-	-	277	277	(88)	(5,260)	-	-	(5,348)	20,054	29,366	49,420
Town of Hampton	2,287,936	-	-	368	368	(477)	(28,580)	-	-	(29,057)	108,968	7,850	116,818
Town of Hampton Falls	168,616	-	-	336	336	(35)	(2,106)	-	-	(2,141)	8,031	37,214	45,245
Town of Hancock	53,183	-	-	-	-	(11)	(664)	-	(113)	(788)	2,533	(12,141)	(9,608)
Town of Hanover	1,262,634	-	-	547	547	(263)	(15,773)	-	-	(16,036)	60,136	44,770	104,906
Town of Harrisville	22,892	-	-	35	35	(5)	(286)	-	-	(291)	1,090	3,722	4,812
Town of Haverhill	74,683	-	-	-	-	(16)	(933)	-	(502)	(1,451)	3,557	(63,548)	(59,991)
Town of Hebron	22,917	-	-	-	-	(5)	(286)	-	(4)	(295)	1,091	(599)	492
Town of Henniker	280,690	-	-	269	269	(59)	(3,506)	-	-	(3,565)	13,369	28,531	41,900
Town of Hillsborough	379,264	-	-	-	-	(79)	(4,738)	-	(214)	(5,031)	18,063	(30,753)	(12,690)
Town of Hinsdale	167,857	-	-	234	234	(35)	(2,097)	-	-	(2,132)	7,995	19,246	27,241
Town of Holderness	138,174	-	-	50	50	(29)	(1,726)	-	-	(1,755)	6,581	4,949	11,530
Town of Hollis	617,771	-	-	435	435	(129)	(7,717)	-	-	(7,846)	29,423	42,841	72,264
Town of Hooksett	1,480,724	-	-	1,120	1,120	(309)	(18,497)	-	-	(18,806)	70,523	106,156	176,679
Town of Hopkinton	333,181	-	-	-	-	(70)	(4,162)	-	(29)	(4,261)	15,869	(8,540)	7,329
Town of Hudson	2,651,400	-	-	2,032	2,032	(553)	(33,121)	-	-	(33,674)	126,279	199,518	325,797
Town of Jackson	57,075	-	-	44	44	(12)	(713)	-	-	(725)	2,718	6,081	8,799
Town of Jaffrey	330,023	-	-	-	-	(69)	(4,123)	-	(484)	(4,676)	15,718	(61,380)	(45,662)
Town of Jefferson	2,733	-	-	-	-	(1)	(34)	-	(3)	(38)	130	(309)	(179)
Town of Kensington	116,258	-	-	173	173	(24)	(1,452)	-	-	(1,476)	5,537	19,417	24,954
Town of Kingston	239,715	-	-	72	72	(50)	(2,994)	-	-	(3,044)	11,417	3,039	14,456
Town of Lancaster	172,749	-	-	-	-	(36)	(2,158)	-	(51)	(2,245)	8,228	(8,026)	202
Town of Lee	226,574	-	-	-	-	(47)	(2,830)	-	(110)	(2,987)	10,791	(14,311)	(3,520)
Town of Lempster	4,650	-	-	-	-	(1)	(58)	-	(7)	(66)	221	(807)	(586)
Town of Lincoln	225,740	-	-	147	147	(47)	(2,820)	-	-	(2,867)	10,751	15,497	26,248
Town of Lisbon	57,616	-	-	-	-	(12)	(720)	-	(65)	(797)	2,744	(8,591)	(5,847)
Town of Litchfield	380,856	-	-	-	-	(79)	(4,758)	-	(174)	(5,011)	18,139	(29,306)	(11,167)
Town of Littleton	588,413	-	-	438	438	(123)	(7,350)	-	-	(7,473)	28,025	51,964	79,989
Town of Londonderry	3,441,237	-	-	1,073	1,073	(718)	(42,987)	-	-	(43,705)	163,897	84,798	248,695
Town of Loudon	233,132	-	-	-	-	(49)	(2,912)	-	(43)	(3,004)	11,103	(8,889)	2,214
Town of Lyme	50,033	-	-	-	-	(10)	(625)	-	(5)	(640)	2,383	(1,445)	938

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN**  
**Schedule of OPEB Amounts by Employer**  
**Year ended June 30, 2021**

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of 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 of 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 Employer OPEB Expense
Town of Madison	\$ 103,974	\$ -	\$ -	\$ 78	\$ 78	\$ (22)	\$ (1,299)	\$ -	\$ -	\$ (1,321)	\$ 4,952	\$ 8,317	\$ 13,269
Town of Marlborough	56,600	-	-	-	-	(12)	(707)	-	(147)	(866)	2,696	(17,578)	(14,882)
Town of Marlow	4,167	-	-	-	-	(1)	(52)	-	-	(53)	198	(143)	55
Town of Mason	42,183	-	-	9	9	(9)	(527)	-	-	(536)	2,009	(2,968)	(959)
Town of Meredith	427,039	-	-	-	-	(89)	(5,334)	-	(33)	(5,456)	20,339	(11,436)	8,903
Town of Merrimack	2,381,369	-	-	675	675	(497)	(29,747)	-	-	(30,244)	113,418	50,512	163,930
Town of Middleton	85,766	-	-	136	136	(18)	(1,071)	-	-	(1,089)	4,085	14,354	18,439
Town of Milford	846,295	-	-	-	-	(177)	(10,572)	-	(151)	(10,900)	40,307	(28,596)	11,711
Town of Milton	201,182	-	-	-	-	(42)	(2,513)	-	(103)	(2,658)	9,582	(14,662)	(5,080)
Town of Monroe	4,700	-	-	12	12	(1)	(59)	-	-	(60)	224	1,599	1,823
Town of Mont Vernon	95,749	-	-	83	83	(20)	(1,196)	-	-	(1,216)	4,560	9,550	14,110
Town of Moultonborough	334,190	-	-	-	-	(70)	(4,175)	-	(428)	(4,673)	15,917	(53,860)	(37,943)
Town of Nelson	4,017	-	-	-	-	(1)	(50)	-	(2)	(53)	191	(215)	(24)
Town of New Boston	186,240	-	-	-	-	(39)	(2,326)	-	(2)	(2,367)	8,870	(357)	8,513
Town of New Castle	131,466	-	-	-	-	(27)	(1,642)	-	(21)	(1,690)	6,261	(4,815)	1,446
Town of New Durham	111,533	-	-	26	26	(23)	(1,393)	-	-	(1,416)	5,312	2,798	8,110
Town of New Hampton	94,049	-	-	-	-	(20)	(1,175)	-	(202)	(1,397)	4,479	(25,474)	(20,995)
Town of New Ipswich	117,041	-	-	-	-	(24)	(1,462)	-	(157)	(1,643)	5,574	(18,381)	(12,807)
Town of New London	268,123	-	-	-	-	(56)	(3,349)	-	(122)	(3,527)	12,770	(16,183)	(3,413)
Town of Newbury	102,791	-	-	88	88	(21)	(1,284)	-	-	(1,305)	4,896	9,175	14,071
Town of Newfields	77,408	-	-	92	92	(16)	(967)	-	-	(983)	3,687	10,204	13,891
Town of Newington	491,897	-	-	3	3	(103)	(6,145)	-	-	(6,248)	23,428	(10,448)	12,980
Town of Newmarket	420,739	-	-	139	139	(88)	(5,256)	-	-	(5,344)	20,039	10,267	30,306
Town of Newport	446,781	-	-	45	45	(93)	(5,581)	-	-	(5,674)	21,279	(5,330)	15,949
Town of Newton	139,207	-	-	-	-	(29)	(1,739)	-	(62)	(1,830)	6,630	(8,785)	(2,155)
Town of North Hampton	723,412	-	-	411	411	(151)	(9,037)	-	-	(9,188)	34,454	43,794	78,248
Town of Northfield	170,249	-	-	118	118	(36)	(2,127)	-	-	(2,163)	8,108	9,650	17,758
Town of Northumberland	62,766	-	-	124	124	(13)	(784)	-	-	(797)	2,989	14,711	17,700
Town of Northwood	215,765	-	-	-	-	(45)	(2,695)	-	(11)	(2,751)	10,276	(3,466)	6,810
Town of Nottingham	169,341	-	-	-	-	(35)	(2,115)	-	(77)	(2,227)	8,065	(10,181)	(2,116)
Town of Orford	26,892	-	-	-	-	(6)	(336)	-	(1)	(343)	1,281	(428)	853
Town of Ossipee	215,415	-	-	-	-	(45)	(2,691)	-	(323)	(3,059)	10,260	(42,252)	(31,992)
Town of Pelham	1,315,175	-	-	425	425	(274)	(16,429)	-	-	(16,703)	62,638	40,161	102,799
Town of Pembroke	278,240	-	-	-	-	(58)	(3,476)	-	(124)	(3,658)	13,252	(14,697)	(1,445)
Town of Peterborough	410,064	-	-	-	-	(86)	(5,122)	-	(87)	(5,295)	19,530	(14,979)	4,551
Town of Piermont	18,267	-	-	-	-	(4)	(228)	-	(1)	(233)	870	(630)	240
Town of Pittsburg	24,767	-	-	-	-	(5)	(309)	-	(4)	(318)	1,180	(860)	320
Town of Pittsfield	193,024	-	-	-	-	(40)	(2,411)	-	(158)	(2,609)	9,193	(17,814)	(8,621)
Town of Plainfield	66,391	-	-	-	-	(14)	(829)	-	(50)	(893)	3,162	(7,699)	(4,537)
Town of Plaistow	491,872	-	-	319	319	(103)	(6,144)	-	-	(6,247)	23,427	21,380	44,807
Town of Plymouth	518,705	-	-	-	-	(108)	(6,480)	-	(140)	(6,728)	24,705	(25,765)	(1,060)
Town of Raymond	455,789	-	-	-	-	(95)	(5,694)	-	(170)	(5,959)	21,708	(28,085)	(6,377)
Town of Rindge	213,940	-	-	66	66	(45)	(2,672)	-	-	(2,717)	10,189	3,760	13,949
Town of Rollinsford	68,108	-	-	-	-	(14)	(851)	-	(125)	(990)	3,244	(14,508)	(11,264)
Town of Rumney	32,583	-	-	-	-	(7)	(407)	-	(44)	(458)	1,552	(5,627)	(4,075)
Town of Rye	590,646	-	-	124	124	(123)	(7,378)	-	-	(7,501)	28,131	10,435	38,566
Town of Salem	4,217,349	-	-	-	-	(880)	(52,682)	-	(779)	(54,341)	200,861	(172,006)	28,855
Town of Salisbury	1,617	-	-	1	1	-	(20)	-	-	(20)	77	173	250
Town of Sanbornton	189,407	-	-	192	192	(40)	(2,366)	-	-	(2,406)	9,021	20,171	29,192
Town of Sandown	183,532	-	-	-	-	(38)	(2,293)	-	(9)	(2,340)	8,741	(4,915)	3,826
Town of Sandwich	60,791	-	-	-	-	(13)	(759)	-	(50)	(822)	2,895	(6,024)	(3,129)
Town of Seabrook	1,771,247	-	-	1,244	1,244	(370)	(22,126)	-	-	(22,496)	84,360	125,982	210,342
Town of Shelburne	2,175	-	-	-	-	-	(27)	-	(1)	(28)	104	(361)	(257)
Town of South Hampton	27,417	-	-	-	-	(6)	(342)	-	(21)	(369)	1,306	(2,113)	(807)
Town of Springfield	43,358	-	-	-	-	(9)	(542)	-	-	(551)	2,065	(606)	1,459
Town of Stark	867	-	-	-	-	-	(11)	-	-	(11)	41	(34)	7
Town of Stewartstown	950	-	-	-	-	-	(12)	-	-	(12)	45	(25)	20
Town of Strafford	154,841	-	-	109	109	(32)	(1,934)	-	-	(1,966)	7,375	13,217	20,592
Town of Stratford	2,092	-	-	-	-	-	(26)	-	(1)	(27)	100	(77)	23
Town of Stratham	334,390	-	-	-	-	(70)	(4,177)	-	(93)	(4,340)	15,926	(15,118)	808

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN**  
**Schedule of OPEB Amounts by Employer**  
**Year ended June 30, 2021**

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of 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 of 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 Employer OPEB Expense
Town of Sugar Hill	\$ 49,391	\$ -	\$ -	\$ 32	\$ 32	\$ (10)	\$ (617)	\$ -	\$ -	\$ (627)	\$ 2,352	\$ 3,687	\$ 6,039
Town of Sunapee	164,366	-	-	8	8	(34)	(2,053)	-	-	(2,087)	7,828	(916)	6,912
Town of Sutton	66,250	-	-	12	12	(14)	(828)	-	-	(842)	3,155	(16)	3,139
Town of Swanzey	243,640	-	-	-	-	(51)	(3,043)	-	(179)	(3,273)	11,604	(28,259)	(16,655)
Town of Tamworth	76,758	-	-	-	-	(16)	(959)	-	(154)	(1,129)	3,656	(20,192)	(16,536)
Town of Thornton	117,799	-	-	123	123	(25)	(1,472)	-	-	(1,497)	5,610	13,666	19,276
Town of Tilton	324,265	-	-	-	-	(68)	(4,051)	-	(446)	(4,565)	15,444	(55,679)	(40,235)
Town of Troy	62,616	-	-	158	158	(13)	(782)	-	-	(795)	2,982	18,283	21,265
Town of Troy Water And Sewer	3,583	-	-	-	-	(1)	(45)	-	(1)	(47)	171	(93)	78
Town of Tuftonboro	162,766	-	-	-	-	(34)	(2,033)	-	(18)	(2,085)	7,752	(2,956)	4,796
Town of Unity	3,467	-	-	-	-	(1)	(43)	-	-	(44)	165	(4)	161
Town of Wakefield	380,273	-	-	134	134	(79)	(4,750)	-	-	(4,829)	18,111	14,201	32,312
Town of Walpole	151,574	-	-	184	184	(32)	(1,893)	-	-	(1,925)	7,219	17,926	25,145
Town of Warner	101,624	-	-	111	111	(21)	(1,269)	-	-	(1,290)	4,840	11,411	16,251
Town of Warren	15,358	-	-	-	-	(3)	(192)	-	(2)	(197)	731	(554)	177
Town of Washington	22,550	-	-	-	-	(5)	(282)	-	(11)	(298)	1,074	(1,416)	(342)
Town of Waterville Valley	174,032	-	-	237	237	(36)	(2,174)	-	-	(2,210)	8,289	25,586	33,875
Town of Weare	311,231	-	-	532	532	(65)	(3,888)	-	-	(3,953)	14,823	60,665	75,488
Town of Webster	41,658	-	-	16	16	(9)	(520)	-	-	(529)	1,984	1,659	3,643
Town of Westmoreland	4,933	-	-	-	-	(1)	(62)	-	(2)	(65)	235	(266)	(31)
Town of Whitefield	125,849	-	-	-	-	(26)	(1,572)	-	(11)	(1,609)	5,994	(2,501)	3,493
Town of Wilnot	27,008	-	-	-	-	(6)	(337)	-	(11)	(354)	1,286	(1,550)	(264)
Town of Wilton	182,024	-	-	253	253	(38)	(2,274)	-	-	(2,312)	8,669	27,369	36,038
Town of Winchester	134,074	-	-	-	-	(28)	(1,675)	-	(28)	(1,731)	6,386	(3,392)	2,994
Town of Windham	1,368,458	-	-	-	-	(285)	(17,094)	-	(44)	(17,423)	65,176	(13,742)	51,434
Town of Wolfeboro	681,512	-	-	116	116	(142)	(8,513)	-	-	(8,655)	32,459	6,117	38,576
Town of Woodstock	159,207	-	-	61	61	(33)	(1,989)	-	-	(2,022)	7,583	5,846	13,429
Unity SD	94,149	-	-	5	5	(20)	(1,176)	-	-	(1,196)	4,484	2,706	7,190
Village District of Eastman	5,408	-	-	3	3	(1)	(68)	-	-	(69)	258	288	546
Village District of Eidelweiss	2,642	-	-	-	-	(1)	(33)	-	(5)	(39)	126	(764)	(638)
Virtual Lrng Acad Charter Schl	593,046	-	-	1,108	1,108	(124)	(7,408)	-	-	(7,532)	28,245	142,379	170,624
Wakefield SD	387,656	-	-	-	-	(81)	(4,843)	-	(116)	(5,040)	18,463	(11,375)	7,088
Warner Village Water District	2,692	-	-	-	-	(1)	(34)	-	(2)	(37)	128	(293)	(165)
Warren SD	93,916	-	-	32	32	(20)	(1,173)	-	-	(1,193)	4,473	5,295	9,768
Washington SD	50,333	-	-	96	96	(11)	(629)	-	-	(640)	2,397	10,838	13,235
Waterville Estates Village Dis	7,150	-	-	-	-	(1)	(89)	-	(3)	(93)	341	(534)	(193)
Waterville Valley SD	74,300	-	-	237	237	(16)	(928)	-	-	(944)	3,539	28,352	31,891
Weare SD	807,670	-	-	-	-	(168)	(10,089)	-	(51)	(10,308)	38,467	4,978	43,445
Weeks Public Library	2,733	-	-	-	-	(1)	(34)	-	-	(35)	130	(18)	112
Wentworth SD	75,925	-	-	-	-	(16)	(948)	-	(29)	(993)	3,616	(1,493)	2,123
Westmoreland SD	141,341	-	-	31	31	(29)	(1,766)	-	-	(1,795)	6,732	5,463	12,195
White Mountains Reg SD	1,177,318	-	-	26	26	(246)	(14,707)	-	-	(14,953)	56,072	13,996	70,068
Wilton-Lyndeborough Coop SD	627,638	-	-	-	-	(131)	(7,840)	-	(359)	(8,330)	29,893	(35,834)	(5,941)
Winchester SD	344,015	-	-	-	-	(72)	(4,297)	-	(684)	(5,053)	16,384	(75,251)	(58,867)
Windham SD	2,986,782	-	-	-	-	(623)	(37,310)	-	(1,651)	(39,584)	142,252	(144,617)	(2,365)
Winnacunnet Coop SD	1,557,840	-	-	-	-	(325)	(19,460)	-	(56)	(19,841)	74,196	12,767	86,963
Winnisquam Reg SD	1,431,941	-	-	-	-	(299)	(17,887)	-	(770)	(18,956)	68,200	(64,754)	3,446
Woodsville Fire District	10,242	-	-	-	-	(2)	(128)	-	-	(130)	488	(256)	232
Woodsville Water & Light Dept	8,858	-	-	5	5	(2)	(111)	-	-	(113)	422	519	941
<b>Total for All Employers</b>	<b>\$ 400,456,828</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,903</b>	<b>\$ 48,903</b>	<b>\$ (83,545)</b>	<b>\$ (5,002,409)</b>	<b>\$ -</b>	<b>\$ (48,903)</b>	<b>\$ (5,134,857)</b>	<b>\$ 19,072,681</b>	<b>\$ -</b>	<b>\$ 19,072,681</b>

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, 2021

**(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 2021 Annual Comprehensive Financial Report, which can be found on the system's website at [www.nhrs.org](http://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 2021 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.

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

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN**  
Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer  
June 30, 2021

**(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, 2020 through June 30, 2021.

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, 2021 is as follows:

Total employer contributions per schedule	\$ 48,055,116
Contribution adjustments	\$ ( 132,234 )
Other miscellaneous items	\$ 131,922
Total Employer contributions per System financial statements	\$ 48,054,804

***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, 2021 were as follows:

Collective total OPEB liability	\$ 450,251,783
Plan fiduciary net position	<u>\$ 49,794,955</u>
Collective net OPEB liability	<u>\$ 400,456,828</u>

The collective total OPEB liability as of June 30, 2021 is based on an actuarial valuation performed as of June 30, 2020 rolled forward to June 30, 2021, utilizing procedures incorporating the actuarial assumptions.

**(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

**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, 2021

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, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**(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:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>2021 Weighted average long-term expected real rate of return</b>
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50	1.14
<b>Total Domestic Equity</b>	<b>30.00</b>	
Int'l Equities (unhedged)	14.00	5.53
Emerging Int'l Equities	6.00	2.37
<b>Total International Equity</b>	<b>20.00</b>	
Core US Fixed Income	25.00	3.60
<b>Total Fixed Income</b>	<b>25.00</b>	
Private Equity	10.00	8.85
Private Debt	5.00	7.25
<b>Total Alternative Investments</b>	<b>15.00</b>	
Real Estate	10.00	6.60
<b>TOTAL</b>	<b>100.00%</b>	

**(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



**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, 2021

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.

**(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, 2021	\$ 435,328,116	400,456,828	370,116,638

- (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, 2021.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
<b>Deferred outflows of Resources:</b>						
Assumption Changes	2020	1.1417	\$ 2,814,339		2,814,339	-
Subtotal			\$ 2,814,339	-	2,814,339	-
<b>Total Deferred Outflows of Resources</b>			<b>\$ 2,814,339</b>	<b>(8,145,059)</b>	<b>2,814,339</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>						
Difference between expected and actual experience	2021	1.0085	\$ -	(9,912,340)	(9,828,795)	(83,545)
	2020	1.1417	(1,268,293)		(1,268,293)	-
Subtotal			(1,268,293)	(9,912,340)	(11,097,088)	(83,545)
Difference between projected and actual earnings on OPEB plan investments:	2021	5	\$	(8,145,059)	(1,629,012)	(6,516,047)
	2020	5	1,803,542	-	450,885	1,352,657
	2019	5	381,216	-	127,072	254,144
	2018	5	(186,324)	-	(93,161)	(93,163)
	2017	5	(360,702)	-	(360,702)	-
Subtotal			\$ 1,637,732	(8,145,059)	(1,504,918)	(5,002,409)
<b>Total Deferred Inflows of Resources</b>			<b>369,439</b>	<b>(18,057,399)</b>	<b>(12,602,006)</b>	<b>(5,085,954)</b>

**(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

**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, 2021

expected remaining service lives of all plan members, which is 1.1417 years and 1.0085 years for 2020 and 2021 amounts, respectively. Because this deferred amount and amortization are specific to individual employers and offset on a collective basis, they are not presented above.

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:	
2022	\$ ( 1,227,763)
2023	( 1,051,055)
2024	( 1,178,125)
2025	( 1,629,011)
2026	-
Total	\$ ( 5,085,954)

**(6) OPEB Expense**

The components of allocable OPEB expense for the year ended June 30, 2021 (excluding employer specific OPEB expense for changes in proportion) are as follows:

Service cost	\$ 730,979
Interest on the total OPEB liability	30,512,423
Projected earnings on plan investments	(2,558,339)
OPEB plan administrative expense	171,779
Other custodial, professional and noninvestment expenses and contributions other than for the contribution effort	3,506
Recognition (amortization) of deferred outflows and inflows of resources:	
Difference between expected and actual earnings on OPEB investments	(1,504,918)
Difference between expected and actual experience and changes in assumptions	<u>(8,282,749)</u>
Total OPEB expense	<u>\$ 19,072,681</u>