



**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, 2022

(With Independent Auditor's Report Thereon)

## **Independent Auditor's Report**

To the Board of Trustees  
New Hampshire Retirement System

### ***Opinions***

We have audited the schedule of employer allocations of the New Hampshire Retirement System (NHRS) Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan (the "Plan") as of and for the year ended June 30, 2022 and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources (excluding contributions subsequent to June 30, 2022), total deferred inflows of resources, and total OPEB expense (the "specified column totals") included in the accompanying schedule of OPEB amounts by employer of the Plan as of and for the year ended June 30, 2022 and the related notes.

In our opinion, the accompanying 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 for the Plan as of and for the year ended June 30, 2022 in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS).

Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedules* section of our report. We are required to be independent of NHRS and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Schedules***

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

### ***Auditor's Responsibilities for the Audit of the Schedules***

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

To the Board of Trustees  
New Hampshire Retirement System

In performing an audit in accordance with GAAS we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NHRS' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the New Hampshire Retirement System as of and for the year ended June 30, 2022, and our report thereon dated December 15, 2022 expressed an unmodified opinion on the financial statements.

***Restriction on Use***

Our report is intended solely for the information and use of NHRS' management, the board of trustees, the Plan'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*

March 10, 2023

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

Schedule of Employer Allocations  
Year Ended June 30, 2022

Entity	2022 Employer OPEB Contribution	Proportionate Share OPEB
Allenstown SD	\$ 41,050	0.09748606%
Alton SD	57,964	0.13765262%
Amherst SD	193,074	0.45851095%
Andover SD	24,176	0.05741262%
Androscoggin Valley Reg Refuse	2,434	0.00577967%
Ashland SD	23,045	0.05472809%
Auburn SD	59,245	0.14069368%
Barnstead SD	53,830	0.12783543%
Barrington SD	105,099	0.24958860%
Bartlett SD	30,660	0.07280999%
Bath SD	9,006	0.02138630%
Bcep Solid Waste District	944	0.00224163%
Bedford SD	459,198	1.09049832%
Belknap County	103,693	0.24624913%
Belknap County Conserv. Dist	157	0.00037218%
Berlin Housing Authority	937	0.00222494%
Berlin Water Works	1,921	0.00456192%
Bethlehem SD	24,146	0.05734150%
Bow SD - SAU 67	199,205	0.47306869%
Brentwood SD	38,021	0.09029276%
Brookline Public Library	215	0.00051162%
Brookline SD	58,991	0.14009224%
Campton SD	38,989	0.09259013%
Candia SD	31,580	0.07499675%
Carroll County	105,246	0.24993694%
Center Conway Fire Precinct	1,890	0.00448849%
Central Hooksett Wtr Precinct	635	0.00150839%
Cheshire County	94,831	0.22520371%
Chester SD - (SAU 82)	56,190	0.13343936%
Chesterfield SD	33,792	0.08024859%
Chichester SD	28,303	0.06721342%
City of Berlin	104,039	0.24706998%
City of Claremont	96,672	0.22957564%
City of Concord	574,907	1.36528203%
City of Dover	707,615	1.68043598%
City of Franklin	95,242	0.22617927%
City of Keene	302,731	0.71892211%
City of Laconia	232,364	0.55181565%
City of Lebanon	208,687	0.49558643%
City of Manchester	1,429,382	3.39447971%
City of Nashua	1,229,850	2.92063420%
City of Portsmouth	430,824	1.02311641%
City of Rochester	259,063	0.61521994%
City of Somersworth	118,302	0.28094146%

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COST-SHARING MULTIPLE-EMPLOYER  
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Schedule of Employer Allocations  
Year Ended June 30, 2022

Entity	2022 Employer OPEB Contribution	Proportionate Share OPEB
Claremont SD	\$ 184,325	0.43773338%
Cocheco Academy of The Arts	1,514	0.00359588%
Colebrook SD	33,746	0.08014004%
Community College System of Nh	327,916	0.77873201%
Concord SD	568,620	1.35035145%
Contoocook Valley SD	315,358	0.74890935%
Conway SD	180,499	0.42864751%
Conway Village Fire District	13,844	0.03287709%
Cook Memorial Library	132	0.00031369%
Coos County Institute	53,995	0.12822599%
Coos County Nursing Home	11,854	0.02814958%
Cornish SD	14,428	0.03426288%
County of Merrimack	300,180	0.71286393%
Croydon Village School	2,130	0.00505934%
Deerfield Community School	56,882	0.13508248%
Derry Coop SD	368,529	0.87517844%
Derry Housing Authority	134	0.00031836%
Dover Housing Authority	4,421	0.01049982%
Dresden SD	84,989	0.20183159%
Dunbarton SD - SAU 67	23,395	0.05555799%
East Kingston SD	16,041	0.03809420%
Epping SD	109,594	0.26026342%
Epsom SD	43,838	0.10410579%
Errol SD	1,654	0.00392735%
Exeter Reg Coop SD	378,386	0.89858706%
Exeter SD	140,397	0.33341204%
Fall Mountain Reg SD	187,808	0.44600349%
Farmington SD - (SAU 61)	92,215	0.21899112%
Franklin SD	101,722	0.24156814%
Freedom SD	8,441	0.02004640%
Fremont SD - SAU 83	42,785	0.10160623%
Gilford SD	146,916	0.34889551%
Gilmanton SD	44,533	0.10575527%
Goffstown SD	288,246	0.68452399%
Goffstown Village Precinct	416	0.00098775%
Governor Wentworth Reg SD	312,280	0.74159818%
Grafton County	141,273	0.33549361%
Grantham SD	31,945	0.07586361%
Great Bay Elearning School	11,357	0.02697033%
Greenland SD	47,513	0.11283240%
Grs Coop SD	42,700	0.10140401%
Hampstead SD	122,368	0.29059918%
Hampton Falls SD	38,479	0.09137934%
Hampton SD - SAU 90	148,375	0.35236005%

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Schedule of Employer Allocations  
Year Ended June 30, 2022

Entity	2022 Employer OPEB Contribution	Proportionate Share OPEB
Hanover SD	\$ 73,870	0.17542600%
Harrisville SD	8,257	0.01960808%
Haverhill Coop SD	78,200	0.18570896%
Henniker SD	47,786	0.11348247%
Hill SD	5,235	0.01243166%
Hillsboro-Deering SD	147,054	0.34922205%
Hillsborough County	318,951	0.75744096%
HinSDale SD	74,751	0.17751776%
Holderness SD	25,712	0.06105975%
Hollis SD	91,183	0.21654091%
Hollis-Brookline Coop	145,847	0.34635648%
Hooksett Public Library	1,159	0.00275300%
Hooksett SD	124,714	0.29616925%
Hooksett Sewer Commission	1,338	0.00317751%
Hooksett Village Wtr Precinct	1,184	0.00281080%
Hopkinton SD	125,633	0.29835265%
Hudson SD	318,076	0.75536393%
Inter-Lakes SD	164,740	0.39122151%
Jackson SD	8,031	0.01907131%
Jaffrey-Rindge Coop SD	153,560	0.36467178%
John Stark SD	74,015	0.17576923%
Kearsarge Reg SD - SAU 65	251,415	0.59705856%
Keene SD	349,305	0.82952517%
Kensington SD	22,154	0.05261201%
Laconia Housing & Redevelopmnt	4,691	0.01113933%
Laconia SD	236,816	0.56238748%
Laconia Water Works	3,292	0.00781787%
Lafayette Reg SD	16,901	0.04013606%
Lakes Region Mutual Fire Aid	4,480	0.01063829%
Lakes Region Planning Comm.	885	0.00210112%
Land & Comm Heritage Inv Prog	1,244	0.00295336%
Landaff SD	1,809	0.00429575%
Lebanon SD	258,299	0.61340518%
Lempster SD	12,443	0.02955018%
Lincoln-Woodstock Coop SD	46,435	0.11027437%
Lisbon Reg SD	42,332	0.10053071%
Litchfield SD	144,947	0.34421956%
Littleton Public Library	461	0.00109369%
Littleton SD	95,086	0.22581013%
Littleton Water & Light	3,997	0.00949298%
Londonderry SD	515,926	1.22521464%
Lower Bartlett Water Precinct	481	0.00114147%
Lyme SD	33,066	0.07852402%
Madison SD	20,168	0.04789366%

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Schedule of Employer Allocations  
Year Ended June 30, 2022

Entity	2022 Employer OPEB Contribution	Proportionate Share OPEB
Manchester SD	\$ 1,305,170	3.09950263%
Marlborough SD	21,000	0.04987039%
Marlow SD	5,242	0.01244786%
Mascenic Reg SD	107,301	0.25481625%
Mascoma Valley Regional SD	52,394	0.12442417%
Mason SD (SAU 89)	8,338	0.01980175%
Meriden Village Water District	170	0.00040269%
Merrimack SD	402,338	0.95546785%
Merrimack Valley SD	257,906	0.61247331%
Merrimack Village District	3,408	0.00809302%
Middleton SD	12,048	0.02861107%
Milan SD	8,695	0.02064786%
Milford Area Communication Ctr	1,042	0.00247546%
Milford SD	258,981	0.61502412%
Milton SD	51,478	0.12224915%
Monadnock Reg SD- SAU 93	174,443	0.41426482%
Monroe SD	16,338	0.03879842%
Mont Vernon SD	25,460	0.06046166%
Moultonborough SD - SAU 45	88,152	0.20934249%
Mountain Lakes District	61	0.00014429%
Nashua Airport Authority	968	0.00229880%
Nashua Housing Redevelop Auth	4,579	0.01087394%
Nelson SD	7,286	0.01730273%
New Boston SD	49,473	0.11748876%
New Castle SD	5,425	0.01288368%
New London-Springfield Wtr Sys	563	0.00133724%
Newfields SD	15,204	0.03610709%
Newfound Area SD	138,837	0.32970760%
Newington SD	7,662	0.01819544%
Newmarket Housing Authority	415	0.00098454%
Newmarket SD	139,928	0.33230016%
Newport SD	93,775	0.22269598%
Next Charter School	7,104	0.01686957%
Nh Comm Development Fin Auth	662	0.00157235%
Nh Municipal Bond Bank	749	0.00177938%
Nh Retirement System		0.00000000%
North Conway Wtr Precinct	7,522	0.01786356%
North Country Charter Academy	3,374	0.00801201%
North Country Edu Srvc Ag Inc	7,071	0.01679151%
North Hampton SD	57,488	0.13652239%
Northumberland SD	39,884	0.09471530%
Northwood SD	37,704	0.08953793%
Nottingham SD	50,216	0.11925337%
Oyster River Coop SD	291,210	0.69156272%

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Entity	2022 Employer OPEB Contribution	Proportionate Share OPEB
Pease Development Authority	\$ 30,273	0.07189159%
Pelham SD	177,925	0.42253400%
Pembroke SD	165,893	0.39396187%
Pemi Baker Coop	79,881	0.18969986%
Piermont SD	6,096	0.01447586%
Pittsburg SD	16,097	0.03822723%
Pittsfield SD	62,373	0.14812187%
Plainfield SD	31,693	0.07526303%
Plaistow Public Library	539	0.00127904%
Plymouth SD	54,821	0.13018747%
Plymouth Village Water & Sewer	1,771	0.00420687%
Portsmouth Housing Authority	6,109	0.01450844%
Portsmouth SD	392,262	0.93153937%
Profile SD	33,693	0.08001403%
Prospect Mountain High School	59,458	0.14119965%
Raymond SD	128,587	0.30536695%
Rivendell Interstate SD	19,874	0.04719643%
Rochester SD	433,060	1.02842511%
Rockingham County	250,564	0.59503688%
Rockingham Planning Comm	1,270	0.00301532%
Rollinsford SD	18,020	0.04279464%
Rumney SD	15,757	0.03741976%
Rye SD	64,801	0.15388750%
Rye Water District	789	0.00187319%
Salem Housing Authority	1,109	0.00263279%
Salem SD	449,195	1.06674201%
Sanborn Regional SD	189,297	0.44954109%
Sanbornton Public Library	246	0.00058320%
Sandown Public Library	318	0.00075461%
SAU 02	3,334	0.00791678%
SAU 03	133,526	0.31709643%
SAU 06	3,032	0.00720031%
SAU 07	3,734	0.00886687%
SAU 09	4,058	0.00963589%
SAU 13	2,524	0.00599290%
SAU 15	2,245	0.00533038%
SAU 16	10,670	0.02533852%
SAU 19	7,994	0.01898370%
SAU 20	2,435	0.00578349%
SAU 21	6,442	0.01529744%
SAU 23	13,449	0.03193922%
SAU 24	7,777	0.01846861%
SAU 29	9,121	0.02166125%
SAU 34	2,302	0.00546577%



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Schedule of Employer Allocations  
Year Ended June 30, 2022

Entity	2022 Employer OPEB Contribution	Proportionate Share OPEB
SAU 35	\$ 6,144	0.01458961%
SAU 39	7,723	0.01834135%
SAU 41	6,825	0.01620703%
SAU 42	1,131,110	2.68614733%
SAU 44	11,276	0.02677823%
SAU 46	3,323	0.00789123%
SAU 48	7,411	0.01759873%
SAU 50	4,431	0.01052167%
SAU 53	30,240	0.07181270%
SAU 58	1,235	0.00293187%
SAU 67	5,131	0.01218537%
SAU 70	4,880	0.01158818%
Seabrook SD	109,352	0.25968692%
Seacoast Charter School	16,071	0.03816618%
Shaker Regional SD - SAU 80	148,615	0.35293021%
Somersworth Housing Authority	1,938	0.00460225%
Somersworth SD	150,244	0.35679660%
Souhegan Coop SD	116,314	0.27622131%
South Hampton SD	14,584	0.03463467%
Southern Nh Planning Comm	1,947	0.00462452%
Stark SD	2,183	0.00518435%
State of New Hampshire	7,610,832	18.07411619%
Stewartstown SD	8,296	0.01970125%
Stoddard SD	6,210	0.01474656%
Strafford County	324,004	0.76944084%
Strafford SD	39,145	0.09296105%
Stratford SD	7,696	0.01827701%
Stratham SD	81,299	0.19306702%
Sullivan County	85,573	0.20321661%
Sunapee SD	73,687	0.17499108%
Swnh District Fire Mutual Aid	5,522	0.01311263%
Tamworth SD	30,255	0.07184820%
Thornton Public School Library	76	0.00018032%
Thornton SD	29,036	0.06895476%
Tilton-Northfield Fire Dist	43,570	0.10346880%
Timberlane Reg SD	431,886	1.02563672%
Town of Alexandria	4,303	0.01021917%
Town of Allenstown	30,326	0.07201878%
Town of Alstead	3,707	0.00880396%
Town of Alton	47,602	0.11304475%
Town of Amherst	58,260	0.13835444%
Town of Andover	4,151	0.00985841%
Town of Antrim	13,849	0.03288821%
Town of Ashland	13,250	0.03146697%

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Schedule of Employer Allocations  
Year Ended June 30, 2022

Entity	2022 Employer OPEB Contribution	Proportionate Share OPEB
Town of Atkinson	\$ 28,545	0.06778846%
Town of Auburn	28,285	0.06717153%
Town of Barnstead	26,447	0.06280539%
Town of Barrington	34,017	0.08078337%
Town of Bartlett	8,820	0.02094644%
Town of Bedford	212,153	0.50381823%
Town of Belmont	59,138	0.14043908%
Town of Bennington	4,641	0.01102108%
Town of Bethlehem	13,948	0.03312326%
Town of Boscawen	17,471	0.04149002%
Town of Bow	56,065	0.13314213%
Town of Bradford	8,734	0.02074036%
Town of Brentwood	16,785	0.03986094%
Town of Bristol	43,355	0.10295791%
Town of Brookline	29,686	0.07049837%
Town of Campton	26,511	0.06295863%
Town of Canaan	16,172	0.03840570%
Town of Candia	15,415	0.03660672%
Town of Canterbury	5,194	0.01233546%
Town of Carroll	11,746	0.02789531%
Town of Center Harbor	9,780	0.02322564%
Town of Charlestown	15,088	0.03583050%
Town of Chester	28,440	0.06753929%
Town of Chesterfield	15,484	0.03677004%
Town of Chichester	9,350	0.02220346%
Town of Clarksville	135	0.00032007%
Town of Colebrook	11,508	0.02732999%
Town of Conway	67,919	0.16129437%
Town of Cornish	748	0.00177689%
Town of Croydon	156	0.00037101%
Town of Danville	13,602	0.03230078%
Town of Deerfield	19,274	0.04577077%
Town of Deering	4,060	0.00964247%
Town of Derry	407,712	0.96822973%
Town of Dorchester	285	0.00067686%
Town of Dublin	6,757	0.01604585%
Town of Dunbarton	12,169	0.02889799%
Town of Durham	136,664	0.32454918%
Town of East Kingston	12,841	0.03049359%
Town of Effingham	3,707	0.00880446%
Town of Enfield	19,578	0.04649411%
Town of Epping	61,940	0.14709466%
Town of Epsom	23,200	0.05509585%
Town of Exeter	148,441	0.35251690%

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Entity	2022 Employer OPEB Contribution	Proportionate Share OPEB
Town of Farmington	\$ 28,047	0.06660667%
Town of Fitzwilliam	7,995	0.01898717%
Town of Francestown	1,961	0.00465748%
Town of Franconia	8,324	0.01976838%
Town of Freedom	4,954	0.01176549%
Town of Fremont	13,594	0.03228359%
Town of Gilford	93,024	0.22091232%
Town of Gilmanton	23,390	0.05554604%
Town of Goffstown	151,489	0.35975478%
Town of Gorham	21,074	0.05004696%
Town of Goshen	521	0.00123696%
Town of Grafton	3,756	0.00891866%
Town of Grantham	13,399	0.03181913%
Town of Greenfield	7,393	0.01755726%
Town of Greenland	33,452	0.07944133%
Town of Greenville	12,236	0.02905796%
Town of Groton	306	0.00072652%
Town of Hampstead	44,395	0.10542802%
Town of Hampton	248,770	0.59077679%
Town of Hampton Falls	19,630	0.04661717%
Town of Hancock	4,340	0.01030558%
Town of Hanover	136,259	0.32358675%
Town of Harrisville	1,922	0.00456368%
Town of Haverhill	12,269	0.02913599%
Town of Hebron	2,449	0.00581491%
Town of Henniker	28,366	0.06736275%
Town of Hillsborough	41,024	0.09742427%
Town of Hinsdale	17,018	0.04041486%
Town of Holderness	15,718	0.03732595%
Town of Hollis	71,161	0.16899315%
Town of Hooksett	165,906	0.39399087%
Town of Hopkinton	38,824	0.09219986%
Town of Hudson	296,840	0.70493183%
Town of Jackson	6,659	0.01581488%
Town of Jaffrey	38,641	0.09176384%
Town of Jefferson	303	0.00071875%
Town of Kensington	14,842	0.03524578%
Town of Kingston	27,602	0.06554998%
Town of Lancaster	18,660	0.04431343%
Town of Lee	29,813	0.07079921%
Town of Lempster	726	0.00172488%
Town of Lincoln	28,080	0.06668475%
Town of Lisbon	7,605	0.01806086%
Town of Litchfield	42,891	0.10185757%

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

Schedule of Employer Allocations  
Year Ended June 30, 2022

Entity	2022 Employer OPEB Contribution	Proportionate Share OPEB
Town of Littleton	\$ 64,807	0.15390299%
Town of Londonderry	351,366	0.83441947%
Town of Loudon	28,264	0.06712123%
Town of Lyme	6,761	0.01605640%
Town of Lyndeborough	1,394	0.00331112%
Town of Madison	11,627	0.02761053%
Town of Marlborough	7,300	0.01733686%
Town of Marlow	501	0.00119003%
Town of Mason	4,820	0.01144620%
Town of Meredith	47,797	0.11350860%
Town of Merrimack	270,615	0.64265286%
Town of Middleton	9,549	0.02267709%
Town of Milford	91,464	0.21720763%
Town of Milton	23,681	0.05623853%
Town of Monroe	608	0.00144456%
Town of Mont Vernon	10,085	0.02394969%
Town of Moultonborough	40,832	0.09696686%
Town of Nelson	558	0.00132504%
Town of New Boston	19,225	0.04565559%
Town of New Castle	14,789	0.03512060%
Town of New Durham	13,709	0.03255616%
Town of New Hampton	12,494	0.02967013%
Town of New Ipswich	10,789	0.02562112%
Town of New London	31,884	0.07571799%
Town of Newbury	11,549	0.02742726%
Town of Newfields	7,756	0.01842002%
Town of Newington	55,998	0.13298400%
Town of Newmarket	44,446	0.10554906%
Town of Newport	45,516	0.10808987%
Town of Newton	17,586	0.04176222%
Town of North Hampton	73,069	0.17352375%
Town of Northfield	15,866	0.03767771%
Town of Northumberland	7,658	0.01818601%
Town of Northwood	23,453	0.05569579%
Town of Nottingham	18,788	0.04461698%
Town of Orford	3,158	0.00749861%
Town of Ossipee	24,343	0.05780974%
Town of Pelham	145,409	0.34531569%
Town of Pembroke	29,974	0.07118151%
Town of Peterborough	47,275	0.11226860%
Town of Piermont	2,420	0.00574803%
Town of Pittsburg	2,051	0.00486955%
Town of Pittsfield	22,886	0.05434976%
Town of Plainfield	9,578	0.02274494%

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

Schedule of Employer Allocations  
Year Ended June 30, 2022

Entity	2022 Employer OPEB Contribution	Proportionate Share OPEB
Town of Plaistow	\$ 56,804	0.13489701%
Town of Plymouth	60,969	0.14478893%
Town of Raymond	50,988	0.12108612%
Town of Rindge	22,346	0.05306793%
Town of Rollinsford	9,968	0.02367078%
Town of Rumney	4,073	0.00967327%
Town of Rye	67,864	0.16116350%
Town of Salem	470,678	1.11776071%
Town of Salisbury	229	0.00054300%
Town of Sanbornton	18,639	0.04426352%
Town of Sandown	21,921	0.05205838%
Town of Sandwich	7,096	0.01685212%
Town of Seabrook	223,948	0.53182884%
Town of Shelburne	307	0.00072797%
Town of South Hampton	4,165	0.00989059%
Town of Springfield	5,238	0.01243833%
Town of Stark	56	0.00013391%
Town of Stewartstown	125	0.00029661%
Town of Strafford	18,044	0.04285011%
Town of Stratford	241	0.00057346%
Town of Stratham	40,674	0.09659210%
Town of Sugar Hill	5,610	0.01332323%
Town of Sunapee	18,858	0.04478426%
Town of Sutton	6,760	0.01605333%
Town of Swanzey	27,168	0.06451818%
Town of Tamworth	7,593	0.01803250%
Town of Thornton	11,417	0.02711389%
Town of Tilton	29,835	0.07085077%
Town of Troy	6,230	0.01479396%
Town of Troy Water And Sewer	451	0.00107110%
Town of Tuftonboro	17,243	0.04094950%
Town of Unity	416	0.00098865%
Town of Wakefield	42,253	0.10034146%
Town of Walpole	14,735	0.03499199%
Town of Warner	8,865	0.02105319%
Town of Warren	1,586	0.00376580%
Town of Washington	2,664	0.00632710%
Town of Waterville Valley	18,892	0.04486548%
Town of Weare	39,500	0.09380388%
Town of Webster	4,505	0.01069906%
Town of Westmoreland	555	0.00131737%
Town of Whitefield	14,219	0.03376819%
Town of Wilmot	3,512	0.00833907%
Town of Wilton	22,473	0.05336779%

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

Schedule of Employer Allocations

Year Ended June 30, 2022

Entity	2022 Employer OPEB Contribution	Proportionate Share OPEB
Town of Winchester	\$ 11,600	0.02754688%
Town of Windham	151,130	0.35890171%
Town of Wolfeboro	75,042	0.17820902%
Town of Woodstock	14,801	0.03514875%
Unity SD	10,463	0.02484789%
Village District of Eastman	899	0.00213439%
Village District of Eidelweiss	443	0.00105103%
Virtual Lrng Acad Charter Schl	60,853	0.14451307%
Wakefield SD	45,632	0.10836635%
Warner Village Water District	335	0.00079468%
Warren SD	10,206	0.02423700%
Washington SD	5,283	0.01254563%
Waterville Estates Village Dis	1,755	0.00416678%
Waterville Valley SD	8,002	0.01900194%
Weare SD	84,784	0.20134492%
Weeks Public Library	285	0.00067598%
Wentworth SD	8,636	0.02050813%
Westmoreland SD	15,284	0.03629700%
White Mountains Reg SD	123,017	0.29213985%
Wilton-Lyndeborough Coop SD	65,311	0.15509891%
Winchester SD	40,306	0.09571713%
Windham SD	318,553	0.75649494%
Winnacunnet Coop SD	173,683	0.41245934%
Winnisquam Reg SD	153,694	0.36499126%
Woodsville Fire District	1,557	0.00369821%
Woodsville Water & Light Dept	1,225	0.00290895%
<b>Total for All Entities</b>	<b>\$ 42,109,014</b>	<b>100.00%</b>

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN  
Schedule of OPEB Amounts by Employer  
Year ended June 30, 2022

Employer	Contribution	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2022)					Deferred Inflows of Resources					OPEB Expense		
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	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 and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Allenstown SD	\$ 41,050.42	0.09748507%	\$ 368,384	\$ -	\$ 1,007	\$ -	\$ -	\$ 1,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,084	\$ 8,585	\$ 21,669
Alton SD	57,964.16	0.13765224%	520,171	-	1,422	-	-	1,422	-	-	-	-	-	18,475	(1,821)	16,654
Amherst SD	193,074.44	0.45850991%	1,732,652	-	4,735	-	-	4,735	-	-	-	-	-	61,537	88,828	150,365
Andover SD	24,175.89	0.05741289%	216,956	-	593	-	-	593	-	-	-	-	-	7,705	(10,689)	(2,984)
Androscoggin Valley Reg Refuse	2,433.76	0.00578024%	21,843	-	60	-	-	60	-	-	-	-	-	776	5,925	6,701
Ashland Electric Dept - Emp	-	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	-	(26)	(26)
Ashland SD	23,045.46	0.05472700%	206,807	-	565	-	-	565	-	-	-	-	-	7,345	15,669	23,014
Auburn SD	59,244.72	0.14069434%	531,667	-	1,453	-	-	1,453	-	-	-	-	-	18,883	20,681	39,564
Barnstead SD	53,830.24	0.12783486%	483,072	-	1,320	-	-	1,320	-	-	-	-	-	17,157	(1,482)	15,675
Barrington SD	105,099.30	0.24958789%	943,162	-	2,578	-	-	2,578	-	-	-	-	-	33,498	36,573	70,071
Bartlett SD	30,659.57	0.07281101%	275,144	-	752	-	-	752	-	-	-	-	-	9,772	(9,493)	279
Bath SD	9,005.56	0.02138734%	80,820	-	221	-	-	221	-	-	-	-	-	2,870	4,416	7,286
Bcep Solid Waste District	943.93	0.00224180%	8,471	-	23	-	-	23	-	-	-	-	-	301	4,053	4,354
Bedford SD	459,198.09	1.09049811%	4,120,857	-	11,262	-	-	11,262	-	-	-	-	-	146,358	(95,046)	51,312
Belknap County	103,693.08	0.24624894%	930,544	-	2,543	-	-	2,543	-	-	-	-	-	33,050	144,885	177,935
Belknap County Conserv. Dist	156.72	0.00037284%	1,409	-	4	-	-	4	-	-	-	-	-	50	169	219
Berlin Housing Authority	936.90	0.00222518%	8,409	-	23	-	-	23	-	-	-	-	-	299	2,181	2,480
Berlin Water Works	1,920.98	0.00456197%	17,239	-	47	-	-	47	-	-	-	-	-	612	1,951	2,563
Bethlehem SD	24,145.94	0.05734164%	216,687	-	592	-	-	592	-	-	-	-	-	7,696	15,323	23,019
Bow SD - SAU 67	199,204.56	0.47306974%	1,787,672	-	4,886	-	-	4,886	-	-	-	-	-	63,492	1,853	65,345
Brentwood SD	38,021.39	0.09029183%	341,202	-	932	-	-	932	-	-	-	-	-	12,118	2,739	14,857
Brookline Public Library	215.44	0.00051058%	1,929	-	5	-	-	5	-	-	-	-	-	69	421	490
Brookline SD	58,991.46	0.14009115%	529,387	-	1,447	-	-	1,447	-	-	-	-	-	18,802	(27,670)	(8,868)
Campton SD	38,988.79	0.09259063%	349,889	-	956	-	-	956	-	-	-	-	-	12,427	(5,164)	7,263
Candia SD	31,580.39	0.07499582%	283,400	-	775	-	-	775	-	-	-	-	-	10,065	(12,005)	(1,940)
Carroll County	105,245.98	0.24993699%	944,481	-	2,581	-	-	2,581	-	-	-	-	-	33,544	81,973	115,517
Center Conway Fire Precinct	1,890.06	0.00448835%	16,961	-	46	-	-	46	-	-	-	-	-	602	861	1,463
Central Hooksett Wtr Precinct	635.17	0.00150799%	5,699	-	16	-	-	16	-	-	-	-	-	202	1,785	1,987
Cheshire County	94,831.06	0.22520356%	851,016	-	2,326	-	-	2,326	-	-	-	-	-	30,225	43,020	73,245
Chester SD - (SAU 82)	56,190.00	0.13343936%	504,251	-	1,378	-	-	1,378	-	-	-	-	-	17,909	34,498	52,407
Chesterfield SD	33,791.89	0.08024885%	303,250	-	829	-	-	829	-	-	-	-	-	10,770	(3,970)	6,800
Chichester SD	28,302.91	0.06721364%	253,992	-	694	-	-	694	-	-	-	-	-	9,021	10,493	19,514
City of Berlin	104,038.73	0.24707062%	933,649	-	2,552	-	-	2,552	-	-	-	-	-	33,160	47,396	80,556
City of Claremont	96,672.04	0.22957555%	867,538	-	2,371	-	-	2,371	-	-	-	-	-	30,812	45,581	76,393
City of Concord	574,906.80	1.36528251%	5,159,234	-	14,100	-	-	14,100	-	-	-	-	-	183,237	175,834	359,071
City of Dover	707,615.02	1.68043594%	6,350,159	-	17,355	-	-	17,355	-	-	-	-	-	225,534	(38,461)	187,073
City of Franklin	95,241.86	0.22617960%	854,705	-	2,336	-	-	2,336	-	-	-	-	-	30,356	49,985	80,341
City of Keene	302,731.01	0.71892209%	2,716,718	-	7,425	-	-	7,425	-	-	-	-	-	96,488	246,868	343,356
City of Laconia	232,364.13	0.55181535%	2,085,242	-	5,699	-	-	5,699	-	-	-	-	-	74,060	44,349	118,409
City of Lebanon	208,686.56	0.49558748%	1,872,764	-	5,118	-	-	5,118	-	-	-	-	-	66,514	66,166	132,680
City of Manchester	1,429,381.93	3.39447988%	12,827,319	-	35,056	-	-	35,056	-	-	-	-	-	455,579	288,481	744,060
City of Nashua	1,229,850.26	2.92063359%	11,036,713	-	30,163	-	-	30,163	-	-	-	-	-	391,983	330,194	722,177
City of Portsmouth	430,824.23	1.02311586%	3,866,228	-	10,566	-	-	10,566	-	-	-	-	-	137,314	217,129	354,443
City of Rochester	259,063.05	0.61521982%	2,324,840	-	6,354	-	-	6,354	-	-	-	-	-	82,570	94,518	177,088
City of Somersworth	118,301.68	0.28094222%	1,061,646	-	2,901	-	-	2,901	-	-	-	-	-	37,706	68,549	106,255
Claremont SD	184,325.21	0.43773288%	1,654,138	-	4,521	-	-	4,521	-	-	-	-	-	58,749	(55,481)	3,268
Cocheco Academy of The Arts	1,514.19	0.00359543%	13,587	-	37	-	-	37	-	-	-	-	-	483	(1,418)	(935)
Colebrook SD	33,746.18	0.08013961%	302,838	-	828	-	-	828	-	-	-	-	-	10,756	88,760	99,516
Community College System of NH	327,916.37	0.77873113%	2,942,729	-	8,042	-	-	8,042	-	-	-	-	-	104,515	(778,686)	(674,171)
Concord SD	568,619.68	1.35035221%	5,102,814	-	13,946	-	-	13,946	-	-	-	-	-	181,233	111,449	292,682
Contoocook Valley SD	315,358.34	0.74890854%	2,830,033	-	7,734	-	-	7,734	-	-	-	-	-	100,512	141,633	242,145
Conway SD	180,499.24	0.42864694%	1,619,804	-	4,427	-	-	4,427	-	-	-	-	-	57,529	27,862	85,391
Conway Village Fire District	13,844.22	0.03287657%	124,237	-	340	-	-	340	-	-	-	-	-	4,412	6,405	10,817
Cook Memorial Library	132.09	0.00031347%	1,185	-	3	-	-	3	-	-	-	-	-	42	292	334
Coos County Institute	53,994.70	0.12822670%	484,553	-	1,324	-	-	1,324	-	-	-	-	-	17,210	47,024	64,234
Coos County Nursing Home	11,853.51	0.02815074%	106,378	-	291	-	-	291	-	-	-	-	-	3,778	28,615	32,393
Cornish SD	14,427.76	0.03426345%	129,477	-	354	-	-	354	-	-	-	-	-	4,599	(8,237)	(3,638)
County of Merrimack	300,179.97	0.71286400%	2,693,825	-	7,362	-	-	7,362	-	-	-	-	-	95,675	96,703	192,378
Croydon Village School	2,130.44	0.00505830%	19,115	-	52	-	-	52	-	-	-	-	-	679	(2,786)	(2,107)
Deerfield Community School	56,881.90	0.13508272%	510,461	-	1,395	-	-	1,395	-	-	-	-	-	18,130	(21,746)	(3,616)
Derry Coop SD	368,529.01	0.875178422%	3,307,191	-	9,038	-	-	9,038	-	-	-	-	-	117,459	(47,336)	70,123
Derry Housing Authority	134.06	0.00031822%	1,203	-	3	-	-	3	-	-	-	-	-	43	235	278
Dover Housing Authority	4,421.37	0.01049894%	39,674	-	108	-	-	108	-	-	-	-	-	1,409	9,792	11,201
Dresden SD	84,989.29	0.20183090%	762,694	-	2,084	-	-	2,084	-	-	-	-	-	27,088	73,864	100,952
Dunbarton SD - SAU 67	23,394.92	0.05555818%	209,947	-	574	-	-	574	-	-	-	-	-	7,457	(8,466)	(1,009)
East Kingston SD	16,041.09	0.03809398%	143,952	-	393	-	-	393	-	-	-	-	-	5,113	(3,197)	1,916
Epping SD	109,594.36	0.26026257%	983,500	-	2,688	-	-	2,688	-	-	-	-	-	34,930	(80,904)	(45,974)
Epsom SD	43,837.92	0.10410598%	393,404	-	1,075	-	-	1,075	-	-	-	-	-	13,972	(7,367)	6,605
Errol SD	1,653.77	0.00392790%	14,843	-	41	-	-	41	-	-	-	-	-	527	(5,825)	(5,298)
Exeter Reg Coop SD	378,386.15	0.89858671%	3,395,648	-	9,280	-	-	9,280	-	-	-	-	-	120,601	(80,130)	40,471
Exeter SD	140,396.52	0.33341318%	1,259,927	-	3,443	-	-	3,443	-	-	-	-	-	44,748	(18,142)	26,606
Fall Mountain Reg SD	187,807.67	0.44600427%	1,685,395	-	4,606	-	-	4,606	-	-	-	-	-	59,859	11,175	71,034
Farlington SD - (SAU 61)	92,215.00	0.21899112%	827,540	-	2,262	-	-	2,262	-	-	-	-	-	29,391	(166,692)	(137,301)
Franklin SD	101,721.96	0.24156823%	912,856	-	2,495	-	-	2,495	-	-	-	-	-	32,421	79,005	111,426
Freedom SD	8,441.34	0.02004559%	75,750	-	207	-	-	207	-	-	-	-	-	2,690	(2,984)	(294)
Fremont SD - SAU 83	42,785.38	0.10160532%	383,954	-	1,049	-	-	1,049	-	-	-	-	-	13,637	6,869	20,506

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN  
Schedule of OPEB Amounts by Employer  
Year ended June 30, 2022

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2022)								Deferred Inflows of Resources					OPEB Expense		
	Contribution	Proportionate Share	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 and Differences Between Employer Contributions and Share of Contributions	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 and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Gilford SD	146,916.46	0.34889442%	1,318,429	-	3,603	-	-	3,603	-	-	-	-	-	46,826	(12,524)	34,302
Gilmanton SD	44,532.50	0.10575645%	399,641	-	1,092	-	-	1,092	-	-	-	-	-	14,194	(30,728)	(16,534)
Goffstown SD	288,246.30	0.68452327%	2,586,729	-	7,069	-	-	7,069	-	-	-	-	-	91,871	91,285	183,156
Goffstown Village Precinct	415.93	0.00098791%	3,733	-	10	-	-	10	-	-	-	-	-	133	815	948
Governor Wentworth Reg SD	312,279.68	0.74159894%	2,802,411	-	7,659	-	-	7,659	-	-	-	-	-	99,531	74,647	174,178
Grafton County	141,273.05	0.33549349%	1,267,788	-	3,465	-	-	3,465	-	-	-	-	-	45,027	15,021	60,048
Grantham SD	31,945.42	0.07586262%	286,675	-	783	-	-	783	-	-	-	-	-	10,182	22,349	32,531
Great Bay Elearning School	11,356.94	0.02697047%	101,918	-	279	-	-	279	-	-	-	-	-	3,620	13,573	17,193
Greenland SD	47,512.61	0.11283332%	426,383	-	1,165	-	-	1,165	-	-	-	-	-	15,144	(26,247)	(11,103)
Grs Coop SD	42,700.23	0.10140347%	383,191	-	1,047	-	-	1,047	-	-	-	-	-	13,610	(19,511)	(5,901)
Hampstead SD	122,368.45	0.29059811%	1,098,134	-	3,001	-	-	3,001	-	-	-	-	-	39,002	11,662	50,664
Hampton Falls SD	38,478.94	0.09137949%	345,312	-	944	-	-	944	-	-	-	-	-	12,264	(20,527)	(8,263)
Hampton SD - SAU 90	148,375.34	0.35235924%	1,331,522	-	3,639	-	-	3,639	-	-	-	-	-	47,291	34,743	82,034
Hanover SD	73,870.16	0.17542562%	662,912	-	1,812	-	-	1,812	-	-	-	-	-	23,544	12,230	35,774
Harrisville SD	8,256.77	0.01960863%	74,099	-	203	-	-	203	-	-	-	-	-	2,632	19,233	21,865
Haverhill Coop SD	78,200.21	0.18570846%	701,769	-	1,918	-	-	1,918	-	-	-	-	-	24,924	20,104	45,028
Henniker SD	47,786.35	0.11348164%	428,833	-	1,172	-	-	1,172	-	-	-	-	-	15,231	4,282	19,513
Hill SD	5,234.85	0.01243202%	46,979	-	128	-	-	128	-	-	-	-	-	1,669	(7,428)	(5,759)
Hillsboro-Deering SD	147,053.96	0.34922214%	1,319,667	-	3,607	-	-	3,607	-	-	-	-	-	46,870	(37,786)	9,084
Hillsborough County	318,950.92	0.75744115%	2,862,276	-	7,822	-	-	7,822	-	-	-	-	-	101,658	212,253	313,911
Hindsdale SD	74,750.98	0.17751781%	670,818	-	1,833	-	-	1,833	-	-	-	-	-	23,825	(6,974)	16,851
Holderness SD	25,711.66	0.06106056%	230,740	-	631	-	-	631	-	-	-	-	-	8,195	(8,751)	(556)
Hollis SD	91,183.24	0.21654034%	818,279	-	2,236	-	-	2,236	-	-	-	-	-	29,062	31,366	60,428
Hollis-Brookline Coop	145,847.30	0.34635577%	1,308,836	-	3,577	-	-	3,577	-	-	-	-	-	46,485	(14,932)	31,553
Hooksett Public Library	1,159.26	0.00275238%	10,401	-	28	-	-	28	-	-	-	-	-	369	2,292	2,661
Hooksett SD	124,713.95	0.29616937%	1,119,187	-	3,059	-	-	3,059	-	-	-	-	-	39,749	(9,041)	30,708
Hooksett Sewer Commission	1,338.02	0.00317747%	12,007	-	33	-	-	33	-	-	-	-	-	426	2,900	3,326
Hooksett Village Wtr Precinct	1,183.60	0.00281175%	10,625	-	29	-	-	29	-	-	-	-	-	377	2,702	3,079
Hopkinton SD	125,633.36	0.29835180%	1,127,435	-	3,081	-	-	3,081	-	-	-	-	-	40,042	66,953	106,995
Hudson SD	318,076.30	0.75536321%	2,854,424	-	7,801	-	-	7,801	-	-	-	-	-	101,379	71,688	173,067
Inter-Lakes SD	164,739.52	0.39122265%	1,478,382	-	4,040	-	-	4,040	-	-	-	-	-	52,507	21,592	74,099
Jackson SD	8,030.74	0.01907193%	72,070	-	197	-	-	197	-	-	-	-	-	2,560	7,578	10,138
Jaffrey-Rindge Coop SD	153,559.69	0.36467252%	1,378,052	-	3,766	-	-	3,766	-	-	-	-	-	48,943	30,531	79,474
John Stark SD	74,014.69	0.17576997%	664,213	-	1,815	-	-	1,815	-	-	-	-	-	23,590	(44,111)	(20,521)
Kearsarge Reg SD - SAU 65	251,415.47	0.59705744%	2,256,206	-	6,166	-	-	6,166	-	-	-	-	-	80,132	46,682	126,814
Keene SD	349,304.87	0.82952548%	3,134,674	-	8,567	-	-	8,567	-	-	-	-	-	111,332	(23,575)	87,757
Kensington SD	22,154.40	0.05261106%	198,811	-	543	-	-	543	-	-	-	-	-	7,061	8,264	15,325
Laconia Housing & Redevelpmnt	4,690.66	0.01114013%	42,097	-	115	-	-	115	-	-	-	-	-	1,495	11,772	13,267
Laconia SD	236,815.82	0.56238790%	2,125,194	-	5,808	-	-	5,808	-	-	-	-	-	75,479	132,780	208,259
Laconia Water Works	3,292.03	0.00781780%	29,543	-	81	-	-	81	-	-	-	-	-	1,049	6,669	7,718
Lafayette Reg SD	16,900.90	0.04013630%	151,670	-	415	-	-	415	-	-	-	-	-	5,387	(1,504)	3,883
Lakes Region Mutual Fire Aid	4,479.68	0.01063905%	40,204	-	110	-	-	110	-	-	-	-	-	1,428	6,699	8,127
Lakes Region Planning Comm.	884.76	0.00210169%	7,942	-	22	-	-	22	-	-	-	-	-	282	3,147	3,429
Land & Comm Heritage Inv Prog	1,243.63	0.00295424%	11,164	-	31	-	-	31	-	-	-	-	-	396	1,498	1,894
Landaff SD	1,808.90	0.00429599%	16,234	-	44	-	-	44	-	-	-	-	-	577	5,503	6,080
Lebanon SD	258,298.87	0.61340548%	2,317,983	-	6,335	-	-	6,335	-	-	-	-	-	82,326	(23,398)	58,928
Lempster SD	12,443.29	0.02954949%	111,664	-	305	-	-	305	-	-	-	-	-	3,966	(170)	3,796
Lincoln-Woodstock Coop SD	46,435.45	0.11027330%	416,709	-	1,139	-	-	1,139	-	-	-	-	-	14,800	1,935	16,735
Lisbon Reg SD	42,332.49	0.10052955%	379,889	-	1,038	-	-	1,038	-	-	-	-	-	13,492	6,432	19,924
Litchfield SD	144,947.46	0.34421846%	1,300,759	-	3,555	-	-	3,555	-	-	-	-	-	46,198	30,806	77,004
Littleton Public Library	460.54	0.00109478%	4,137	-	11	-	-	11	-	-	-	-	-	147	878	1,025
Littleton SD	95,086.42	0.22580914%	853,305	-	2,332	-	-	2,332	-	-	-	-	-	30,306	5,016	35,322
Littleton Water & Light	3,997.40	0.00949203%	35,869	-	98	-	-	98	-	-	-	-	-	1,274	6,122	7,396
Londonderry SD	515,925.80	1.22521511%	4,629,936	-	12,653	-	-	12,653	-	-	-	-	-	164,438	(90,812)	73,626
Lower Bartlett Water Precinct	480.66	0.00114227%	4,316	-	12	-	-	12	-	-	-	-	-	153	4,181	4,334
Lyme SD	33,065.69	0.07852476%	296,735	-	811	-	-	811	-	-	-	-	-	10,539	(17,290)	(6,751)
Madison SD	20,167.55	0.04789473%	180,988	-	495	-	-	495	-	-	-	-	-	6,428	15,681	22,109
Manchester SD	1,305,169.99	3.09950265%	11,712,637	-	32,010	-	-	32,010	-	-	-	-	-	415,990	59,770	475,760
Marlborough SD	20,999.93	0.04987056%	188,455	-	515	-	-	515	-	-	-	-	-	6,693	(8,299)	(1,606)
Marlow SD	5,241.67	0.01244864%	47,042	-	129	-	-	129	-	-	-	-	-	1,671	(3,862)	(2,191)
Mascenic Reg SD	107,300.61	0.25481718%	962,923	-	2,632	-	-	2,632	-	-	-	-	-	34,199	57,267	91,466
Mascoma Valley Regional SD	52,393.79	0.12442467%	470,185	-	1,285	-	-	1,285	-	-	-	-	-	16,699	(822,099)	(805,400)
Mason SD (SAU 89)	8,338.32	0.01980099%	74,825	-	204	-	-	204	-	-	-	-	-	2,658	(2,554)	104
Meriden Village Water District	169.57	0.00040371%	1,526	-	4	-	-	4	-	-	-	-	-	54	338	392
Merrimack SD	402,338.09	0.95546764%	3,610,594	-	9,867	-	-	9,867	-	-	-	-	-	128,235	(50,123)	78,112
Merrimack Valley SD	257,906.47	0.61247219%	2,314,457	-	6,325	-	-	6,325	-	-	-	-	-	82,201	11,478	93,679
Merrimack Village District	3,407.89	0.00809328%	30,584	-	84	-	-	84	-	-	-	-	-	1,086	4,541	5,627
Middleton SD	12,047.84	0.02861145%	108,119	-	295	-	-	295	-	-	-	-	-	3,840	(7,087)	(3,247)
Milan SD	8,694.61	0.02064879%	78,029	-	213	-	-	213	-	-	-	-	-	2,771	(5,123)	(2,352)
Milford Area Communication Ctr	1,042.39	0.00247453%	9,351	-	26	-	-	26	-	-	-	-	-	332	1,770	2,102
Milford SD	258,980.59	0.61502509%	2,324,104	-	6,352	-	-	6,352	-	-	-	-	-	82,544	(55,962)	26,582
Milton SD	51,477.91	0.12224932%	461,965	-	1,263	-	-	1,263	-	-	-	-	-	16,407	(24,113)	(7,706)
Monadnock Reg SD - SAU 93	174,442.83	0.41426537%	1,565,457	-	4,278	-	-	4,278	-	-	-	-	-	55,599	(98,798)	(43,199)
Monroe SD	16,337.63	0.03879929%	146,618	-	401	-	-	401	-	-	-	-	-	5,207	34,050	39,257
Mont Vernon SD	25,459.81	0.06046211%	228,479	-	624	-	-	624	-	-	-	-	-	8,115	(6,385)	1,730
Moultonborough SD - SAU 45	88,152.06	0.20934235%	791,079	-	2,162	-	-	2,162	-	-	-	-	-	28,096	14,799	42,895



NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN  
Schedule of OPEB Amounts by Employer  
Year ended June 30, 2022

Employer	Contribution	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2022)					Deferred Inflows of Resources					OPEB Expense		
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	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 and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Mountain Lakes District	60.76	0.00014486%	547	-	1	-	-	1	-	-	-	-	-	19	587	606
Nashua Airport Authority	968.00	0.00229880%	8,687	-	24	-	-	24	-	-	-	-	-	309	2,455	2,764
Nashua Housing Redevelop Auth	4,578.91	0.01087416%	41,092	-	112	-	-	112	-	1,459	-	-	-	10,058	11,517	11,517
Nelson SD	7,286.01	0.01730271%	65,385	-	179	-	-	179	-	-	-	-	-	2,322	2,327	4,649
New Boston SD	49,473.36	0.11748791%	443,972	-	1,213	-	-	1,213	-	-	-	-	-	15,768	16,139	31,907
New Castle SD	5,425.19	0.01288323%	48,684	-	133	-	-	133	-	-	-	-	-	1,729	(28,223)	(26,494)
New London-Springfield Wtr Sys	563.10	0.00133701%	5,052	-	14	-	-	14	-	-	-	-	-	179	1,075	1,254
Newfields SD	15,204.34	0.03610628%	136,441	-	373	-	-	373	-	-	-	-	-	4,846	8,145	12,991
Newfound Area SD	138,836.62	0.32970851%	1,245,928	-	3,405	-	-	3,405	-	44,251	-	-	-	44,584	44,584	88,835
Newington SD	7,661.92	0.01819563%	68,759	-	188	-	-	188	-	-	-	-	-	2,442	425	2,867
Newmarket Housing Authority	414.58	0.00098554%	3,724	-	10	-	-	10	-	-	-	-	-	132	1,932	2,064
Newmarket SD	139,928.32	0.33229940%	1,255,718	-	3,432	-	-	3,432	-	-	-	-	-	44,598	44,905	89,503
Newport SD	93,775.08	0.22269579%	841,540	-	2,300	-	-	2,300	-	29,888	-	-	-	29,888	(10,349)	19,539
Next Charter School	7,103.61	0.01687050%	63,752	-	174	-	-	174	-	-	-	-	-	2,264	1,470	3,734
NH Comm Development Fin Auth	662.10	0.00157211%	5,941	-	16	-	-	16	-	-	-	-	-	211	(971)	(760)
NH Municipal Bond Bank	749.28	0.00177872%	6,722	-	18	-	-	18	-	-	-	-	-	239	1,854	2,093
North Conway Wtr Precinct	7,522.17	0.01786316%	67,503	-	184	-	-	184	-	-	-	-	-	2,397	6,234	8,631
North Country Charter Academy	3,373.78	0.00801254%	30,278	-	83	-	-	83	-	-	-	-	-	1,075	3,410	4,485
North Country Edu Svc Ag Inc	7,070.74	0.01679213%	63,455	-	173	-	-	173	-	2,254	-	-	-	2,254	(1,340)	914
North Hampton SD	57,488.23	0.13652184%	515,899	-	1,410	-	-	1,410	-	-	-	-	-	18,323	26,299	44,622
Northumberland SD	39,883.68	0.09471606%	357,920	-	978	-	-	978	-	12,712	-	-	-	(9,972)	2,740	2,740
Northwood SD	37,703.54	0.08953902%	338,357	-	925	-	-	925	-	12,017	-	-	-	4,482	16,499	16,499
Nottingham SD	50,216.42	0.11925238%	450,640	-	1,232	-	-	1,232	-	16,005	-	-	-	16,005	22,963	22,963
Oyster River Coop SD	291,210.24	0.69156215%	2,613,328	-	7,142	-	-	7,142	-	92,816	-	-	-	92,816	(100,527)	(7,711)
Pease Development Authority	30,272.84	0.07189197%	271,671	-	742	-	-	742	-	-	-	-	-	9,649	(69,768)	(60,119)
Pelham SD	177,924.90	0.42253424%	1,596,705	-	4,364	-	-	4,364	-	-	-	-	-	56,709	9,282	65,991
Pembroke SD	165,893.46	0.3936078%	1,488,729	-	4,069	-	-	4,069	-	52,874	-	-	-	52,874	258,029	310,903
Perni Baker Coop	79,880.74	0.18970048%	716,855	-	1,959	-	-	1,959	-	25,460	-	-	-	25,460	(15,207)	10,253
Piermont SD	6,095.64	0.01447671%	54,706	-	150	-	-	150	-	-	-	-	-	1,943	(9,733)	(7,790)
Pittsburg SD	16,097.11	0.03822697%	144,455	-	395	-	-	395	-	-	-	-	-	5,131	250	5,381
Pittsfield SD	62,372.66	0.14812268%	559,737	-	1,530	-	-	1,530	-	-	-	-	-	19,880	(1,175)	18,705
Plainfield SD	31,692.52	0.07526417%	284,414	-	777	-	-	777	-	10,101	-	-	-	10,101	(25,864)	(15,763)
Plaistow Public Library	538.59	0.00128001%	4,837	-	13	-	-	13	-	-	-	-	-	172	727	899
Plymouth SD	54,820.66	0.13018828%	491,965	-	1,345	-	-	1,345	-	17,473	-	-	-	17,473	(16,173)	1,300
Plymouth Village Water & Sewer	1,771.47	0.00420575%	15,893	-	43	-	-	43	-	-	-	-	-	564	5,224	5,788
Portsmouth Housing Authority	6,109.36	0.01450758%	54,822	-	150	-	-	150	-	1,947	-	-	-	1,947	20,378	22,325
Portsmouth SD	392,262.04	0.93153927%	3,520,172	-	9,620	-	-	9,620	-	125,024	-	-	-	125,024	(39,417)	85,607
Profile SD	33,693.12	0.08001375%	302,362	-	826	-	-	826	-	10,739	-	-	-	10,739	2,873	13,612
Prospect Mountain High School	59,457.78	0.14120017%	533,578	-	1,458	-	-	1,458	-	-	-	-	-	18,951	41,254	60,205
Raymond SD	128,587.01	0.30536692%	1,153,944	-	3,154	-	-	3,154	-	40,984	-	-	-	40,984	(56,138)	(15,154)
Rivendell Interstate SD	19,873.95	0.04719655%	178,350	-	487	-	-	487	-	6,334	-	-	-	6,334	28,563	34,897
Rochester SD	433,059.67	1.02842589%	3,886,294	-	10,621	-	-	10,621	-	138,027	-	-	-	138,027	71,244	209,271
Rockingham County	250,564.16	0.59503650%	2,248,569	-	6,145	-	-	6,145	-	-	-	-	-	79,861	263,481	343,342
Rockingham Planning Comm	1,269.72	0.00301598%	11,397	-	31	-	-	31	-	405	-	-	-	405	2,691	3,096
Rollinsford SD	18,020.40	0.04279369%	161,712	-	442	-	-	442	-	5,743	-	-	-	5,743	(10,778)	(5,035)
Rumney SD	15,757.09	0.03741954%	141,404	-	386	-	-	386	-	5,022	-	-	-	5,022	(6,231)	(1,209)
Rye SD	64,800.51	0.15388867%	581,526	-	1,589	-	-	1,589	-	20,654	-	-	-	20,654	(114,118)	(93,464)
Rye Water District	788.78	0.00187371%	7,081	-	19	-	-	19	-	251	-	-	-	251	1,195	1,446
Salem Housing Authority	1,108.64	0.00263364%	9,952	-	27	-	-	27	-	353	-	-	-	353	2,284	2,637
Salem SD	449,194.54	1.06674310%	4,031,090	-	11,017	-	-	11,017	-	-	-	-	-	143,169	(2,406)	140,763
Sanborn Regional SD	189,297.32	0.44954033%	1,698,757	-	4,643	-	-	4,643	-	60,334	-	-	-	60,334	(54,601)	5,733
Sanbornton Public Library	245.58	0.00058420%	2,208	-	6	-	-	6	-	-	-	-	-	78	303	381
Sandown Public Library	317.76	0.00075518%	2,854	-	8	-	-	8	-	-	-	-	-	101	806	907
SAU 02	3,333.68	0.00791754%	29,919	-	82	-	-	82	-	1,063	-	-	-	1,063	3,298	4,361
SAU 03	133,526.18	0.31709600%	1,198,267	-	3,275	-	-	3,275	-	42,558	-	-	-	42,558	6,631	49,189
SAU 06	3,031.98	0.00720036%	27,209	-	74	-	-	74	-	966	-	-	-	966	5,221	6,187
SAU 07	3,733.75	0.00886746%	33,509	-	92	-	-	92	-	1,190	-	-	-	1,190	5,010	6,200
SAU 09	4,057.58	0.00963689%	36,417	-	100	-	-	100	-	1,293	-	-	-	1,293	9,384	10,677
SAU 13	2,523.55	0.00599397%	22,650	-	62	-	-	62	-	804	-	-	-	804	2,796	3,600
SAU 15	2,244.57	0.00533140%	20,147	-	55	-	-	55	-	716	-	-	-	716	3,346	4,062
SAU 16	10,669.80	0.02533899%	95,753	-	262	-	-	262	-	-	-	-	-	3,401	18,354	21,755
SAU 19	7,993.85	0.01898406%	71,738	-	196	-	-	196	-	2,548	-	-	-	2,548	13,849	16,397
SAU 20	2,435.37	0.00578261%	21,852	-	60	-	-	60	-	776	-	-	-	776	5,343	6,119
SAU 21	6,441.60	0.01529839%	57,811	-	158	-	-	158	-	-	-	-	-	2,053	(1,350)	703
SAU 23	13,449.29	0.03193853%	120,692	-	330	-	-	330	-	4,287	-	-	-	4,287	(8,166)	(3,879)
SAU 24	7,776.95	0.01846873%	69,791	-	191	-	-	191	-	2,479	-	-	-	2,479	(41,933)	(39,454)
SAU 29	9,121.34	0.02166045%	81,852	-	224	-	-	224	-	-	-	-	-	2,907	9,493	12,400
SAU 34	2,301.58	0.00546676%	20,658	-	56	-	-	56	-	734	-	-	-	734	5,568	6,302
SAU 35	6,143.54	0.01459070%	55,136	-	151	-	-	151	-	-	-	-	-	1,958	(3,610)	(1,652)
SAU 39	7,723.36	0.01834049%	69,306	-	189	-	-	189	-	2,462	-	-	-	2,462	13,262	15,724
SAU 41	6,824.62	0.01620793%	61,248	-	167	-	-	167	-	2,175	-	-	-	2,175	21,973	24,148
SAU 42	1,131,110.15	2.68614697%	10,150,617	-	27,741	-	-	27,741	-	-	-	-	-	360,513	204,890	565,403
SAU 44	11,276.05	0.02677811%	101,191	-	277	-	-	277	-	3,594	-	-	-	3,594	(16,715)	(12,621)
SAU 46	3,322.92	0.00789142%	29,821	-	81	-	-	81	-	1,059	-	-	-	1,059	4,546	5,605
SAU 48	7,410.65	0.01759956%	66,507	-	182	-	-	182	-	2,362	-	-	-	2,362	5,995	8,357
SAU 50	4,430.57	0.01052269%	39,764	-	109	-	-	109	-	-	-	-	-	1,412	7,429	8,841

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN  
Schedule of OPEB Amounts by Employer  
Year ended June 30, 2022

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2022)									Deferred Inflows of Resources					OPEB Expense		
	Contribution	Proportionate Share	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 and Differences Between Employer Contributions and Share of Contributions	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 and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense	
SAU 53	30,239.62	0.07181360%	271,375	-	742	-	-	742	-	-	-	-	9,638	17,296	26,934		
SAU 55	-	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(38,459)	(38,459)		
SAU 56	-	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(42,383)	(42,383)		
SAU 58	1,234.58	0.00293286%	11,083	-	30	-	-	30	-	-	-	-	394	2,747	3,141		
SAU 67	5,131.14	0.01218504%	46,046	-	126	-	-	126	-	1,635	-	-	1,635	4,330	5,965		
SAU 70	4,879.67	0.01158897%	43,793	-	120	-	-	120	-	1,555	-	-	1,555	8,301	9,856		
Seabrook SD	109,351.60	0.25968787%	981,328	-	2,682	-	-	2,682	-	34,853	-	-	34,853	68,773	103,626		
Seacoast Charter School	16,071.40	0.03816523%	144,222	-	394	-	-	394	-	5,122	-	-	5,122	35,974	41,096		
Shaker Regional SD - SAU 80	148,615.43	0.35292919%	1,333,676	-	3,645	-	-	3,645	-	47,367	-	-	47,367	(18,063)	29,304		
Somersworth Housing Authority	1,937.96	0.00460234%	17,392	-	48	-	-	48	-	618	-	-	618	4,470	5,088		
Somersworth SD	150,243.53	0.35679772%	1,348,294	-	3,685	-	-	3,685	-	47,886	-	-	47,886	52,583	100,469		
Souhegan Coop SD	116,314.07	0.27622114%	1,043,806	-	2,853	-	-	2,853	-	37,072	-	-	37,072	68,004	105,076		
South Hampton SD	14,584.32	0.03463391%	130,877	-	358	-	-	358	-	4,648	-	-	4,648	25,401	30,049		
Southern NH Planning Comm	1,947.34	0.00462371%	17,472	-	48	-	-	48	-	621	-	-	621	4,090	4,711		
Stark SD	2,183.08	0.00518416%	19,590	-	54	-	-	54	-	696	-	-	696	718	1,414		
State of New Hampshire	7,610,832.08	18.07411600%	68,299,840	-	186,662	-	-	186,662	-	2,425,760	-	-	2,425,760	(6,667,185)	(4,241,425)		
Stewartstown SD	8,296.00	0.01970125%	74,449	-	203	-	-	203	-	2,644	-	-	2,644	8,637	11,281		
Stoddard SD	6,209.63	0.01474744%	55,729	-	152	-	-	152	-	1,979	-	-	1,979	9,250	11,229		
Strafford County	324,003.95	0.76944096%	2,907,622	-	7,946	-	-	7,946	-	103,268	-	-	103,268	546,803	650,071		
Strafford SD	39,144.98	0.09296109%	351,288	-	960	-	-	960	-	12,476	-	-	12,476	17,694	30,170		
Stratford SD	7,696.27	0.01827637%	69,064	-	189	-	-	189	-	2,453	-	-	2,453	5,573	8,026		
Stratham SD	81,298.62	0.19306793%	729,584	-	1,994	-	-	1,994	-	25,912	-	-	25,912	33,954	59,866		
Sullivan County	85,572.51	0.20321777%	767,935	-	2,099	-	-	2,099	-	27,274	-	-	27,274	(10,520)	16,754		
Sunapee SD	73,687.02	0.17499104%	661,269	-	1,807	-	-	1,807	-	23,486	-	-	23,486	(32,894)	(9,408)		
Swnh District Fire Mutual Aid	5,521.60	0.01311358%	49,555	-	135	-	-	135	-	1,760	-	-	1,760	5,080	6,840		
Tamworth SD	30,254.57	0.07184922%	271,509	-	742	-	-	742	-	9,643	-	-	9,643	11,142	20,785		
Thornton Public School Library	75.93	0.00018048%	682	-	2	-	-	2	-	24	-	-	24	23	47		
Thornton SD	29,036.17	0.06895436%	260,570	-	712	-	-	712	-	9,254	-	-	9,254	(7,507)	1,747		
Tilton-Northfield Fire Dist	43,569.69	0.10346953%	390,999	-	1,069	-	-	1,069	-	13,887	-	-	13,887	66,435	80,322		
Timberlane Reg SD	431,885.51	1.02563789%	3,875,759	-	10,592	-	-	10,592	-	137,653	-	-	137,653	(107,809)	29,844		
Town of Albany	-	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(5)	(5)		
Town of Alexandria	4,303.19	0.01021871%	38,615	-	106	-	-	106	-	1,371	-	-	1,371	12,373	13,744		
Town of Allentown	30,326.40	0.07201783%	272,146	-	744	-	-	744	-	9,666	-	-	9,666	35,749	45,415		
Town of Alstead	3,707.26	0.00880349%	33,267	-	91	-	-	91	-	1,182	-	-	1,182	1,283	2,465		
Town of Alton	47,602.03	0.11304468%	427,182	-	1,167	-	-	1,167	-	15,172	-	-	15,172	72,554	87,726		
Town of Amherst	58,259.69	0.13835518%	522,827	-	1,429	-	-	1,429	-	18,569	-	-	18,569	19,539	38,108		
Town of Andover	4,151.28	0.00985775%	37,251	-	102	-	-	102	-	1,323	-	-	1,323	2,643	3,966		
Town of Antrim	13,848.90	0.03288845%	124,281	-	340	-	-	340	-	4,414	-	-	4,414	(24,778)	(20,364)		
Town of Ashland	13,250.43	0.03146595%	118,906	-	325	-	-	325	-	4,223	-	-	4,223	4,227	8,450		
Town of Atkinson	28,545.05	0.06778834%	256,164	-	700	-	-	700	-	9,098	-	-	9,098	48,106	57,204		
Town of Auburn	28,285.27	0.06717089%	253,830	-	694	-	-	694	-	9,015	-	-	9,015	(44)	8,971		
Town of Barnstead	26,446.73	0.06280603%	237,336	-	649	-	-	649	-	8,429	-	-	8,429	14,653	23,082		
Town of Barrington	34,017.08	0.08078318%	305,270	-	834	-	-	834	-	10,842	-	-	10,842	17,325	28,167		
Town of Bartlett	8,820.34	0.02094563%	79,151	-	216	-	-	216	-	2,811	-	-	2,811	(1,761)	1,050		
Town of Bedford	212,152.89	0.50381850%	1,903,868	-	5,203	-	-	5,203	-	67,618	-	-	67,618	144,333	211,951		
Town of Belmont	59,137.51	0.14044024%	530,706	-	1,450	-	-	1,450	-	18,849	-	-	18,849	(20,848)	(1,999)		
Town of Bennington	4,640.87	0.01102139%	41,648	-	114	-	-	114	-	1,479	-	-	1,479	(4,136)	(2,657)		
Town of Bethlehem	13,947.88	0.03312355%	125,170	-	342	-	-	342	-	4,446	-	-	4,446	4,936	9,382		
Town of Boscaawen	17,471.04	0.04148993%	156,785	-	428	-	-	428	-	5,568	-	-	5,568	9,090	14,658		
Town of Bow	56,064.84	0.13314251%	503,129	-	1,375	-	-	1,375	-	17,869	-	-	17,869	(3,018)	14,851		
Town of Bradford	8,733.56	0.02074140%	78,379	-	214	-	-	214	-	2,784	-	-	2,784	10,030	12,814		
Town of Brentwood	16,785.05	0.03986082%	150,629	-	412	-	-	412	-	5,350	-	-	5,350	5,398	10,748		
Town of Bristol	43,354.56	0.10295895%	389,069	-	1,063	-	-	1,063	-	13,818	-	-	13,818	27,631	41,449		
Town of Brookline	29,686.17	0.07049797%	266,403	-	728	-	-	728	-	9,462	-	-	9,462	13,081	22,543		
Town of Campton	26,511.26	0.06295802%	237,911	-	650	-	-	650	-	8,450	-	-	8,450	33,854	42,304		
Town of Canaan	16,172.26	0.03840508%	145,128	-	397	-	-	397	-	5,154	-	-	5,154	13,170	18,324		
Town of Candia	15,414.73	0.03660736%	138,335	-	378	-	-	378	-	4,913	-	-	4,913	15,994	20,907		
Town of Canterbury	5,194.34	0.01233465%	46,611	-	127	-	-	127	-	1,655	-	-	1,655	9,944	11,599		
Town of Carroll	11,746.44	0.02789427%	105,409	-	288	-	-	288	-	3,744	-	-	3,744	549	4,293		
Town of Center Harbor	9,780.09	0.02322543%	87,766	-	240	-	-	240	-	3,117	-	-	3,117	3,121	6,238		
Town of Charlestown	15,087.87	0.03583081%	135,400	-	370	-	-	370	-	4,809	-	-	4,809	5,228	10,037		
Town of Chester	28,440.13	0.06753898%	255,221	-	698	-	-	698	-	9,065	-	-	9,065	34,187	43,252		
Town of Chesterfield	15,483.50	0.03677122%	138,954	-	380	-	-	380	-	4,935	-	-	4,935	27,418	32,353		
Town of Chichester	9,349.66	0.02220427%	83,907	-	229	-	-	229	-	2,980	-	-	2,980	(14,664)	(11,684)		
Town of Clarksville	134.78	0.00032060%	1,212	-	3	-	-	3	-	43	-	-	43	271	314		
Town of Colebrook	11,508.39	0.02732907%	103,273	-	282	-	-	282	-	3,668	-	-	3,668	1,435	5,103		
Town of Conway	67,919.47	0.16129326%	609,507	-	1,666	-	-	1,666	-	21,647	-	-	21,647	(33,886)	(12,239)		
Town of Cornish	748.23	0.00177634%	6,713	-	18	-	-	18	-	238	-	-	238	1,376	1,614		
Town of Croydon	156.23	0.00037047%	1,400	-	4	-	-	4	-	50	-	-	50	495	545		
Town of Danville	13,601.54	0.03230187%	122,065	-	334	-	-	334	-	4,335	-	-	4,335	12,883	17,218		
Town of Deerfield	19,273.62	0.04577167%	172,965	-	473	-	-	473	-	6,143	-	-	6,143	19,695	25,838		
Town of Deering	4,060.35	0.00964164%	36,435	-	100	-	-	100	-	1,294	-	-	1,294	2,212	3,506		
Town of Derry	407,711.99	0.96822975%	3,658,830	-	9,999	-	-	9,999	-	129,948	-	-	129,948	179,260	309,208		
Town of Dorchester	285.02	0.00067681%	2,558	-	7	-	-	7	-	91	-	-	91	608	799		
Town of Dublin	6,756.75	0.01604645%	60,638	-	166	-	-	166	-	2,154	-	-	2,154	5,424	7,578		
Town of Dunbarton	12,168.66	0.02889880%	109,205	-	298	-	-	298	-	3,879	-	-	3,879	8,414	12,293		

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN  
Schedule of OPEB Amounts by Employer  
Year ended June 30, 2022

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2022)									Deferred Inflows of Resources					OPEB Expense		
	Contribution	Proportionate Share	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 and Differences Between Employer Contributions and Share of Contributions	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 and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Town of Durham	136,664.46	0.32454809%	1,226,427	-	3,352	-	-	3,352	-	-	-	-	-	-	43,558	65,284	108,842
Town of East Kingston	12,840.55	0.03049466%	115,236	-	315	-	-	315	-	-	-	-	-	-	4,093	7,289	11,382
Town of Effingham	3,707.47	0.00880334%	33,267	-	91	-	-	91	-	-	-	-	-	-	1,182	15,441	16,623
Town of Enfield	19,578.21	0.04649361%	175,694	-	480	-	-	480	-	-	-	-	-	-	6,240	9,031	15,271
Town of Epping	61,940.11	0.14709440%	555,852	-	1,519	-	-	1,519	-	-	-	-	-	-	19,742	36,468	56,210
Town of Epsom	23,200.32	0.05509509%	208,198	-	569	-	-	569	-	-	-	-	-	-	7,394	24,459	31,853
Town of Exeter	148,441.39	0.35251597%	1,332,114	-	3,641	-	-	3,641	-	-	-	-	-	-	47,312	41,812	89,124
Town of Farmington	28,047.41	0.06660569%	251,695	-	688	-	-	688	-	-	-	-	-	-	8,939	6,216	15,155
Town of Fitzwilliam	7,995.31	0.01898643%	71,747	-	196	-	-	196	-	-	-	-	-	-	2,548	10,483	13,031
Town of Francestown	1,961.22	0.00465696%	17,598	-	48	-	-	48	-	-	-	-	-	-	625	13,401	14,026
Town of Franconia	8,324.27	0.01976774%	74,700	-	204	-	-	204	-	-	-	-	-	-	2,653	11,121	13,774
Town of Freedom	4,954.33	0.01176470%	44,457	-	121	-	-	121	-	-	-	-	-	-	1,579	(7,563)	(5,984)
Town of Fremont	13,594.30	0.03228287%	121,993	-	333	-	-	333	-	-	-	-	-	-	4,333	21,141	25,474
Town of Gifford	93,024.00	0.22091232%	834,800	-	2,281	-	-	2,281	-	-	-	-	-	-	29,649	46,854	76,503
Town of Gilmanton	23,389.89	0.05554630%	209,903	-	574	-	-	574	-	-	-	-	-	-	7,455	37,380	44,835
Town of Goffstown	151,489.19	0.35975433%	1,359,467	-	3,715	-	-	3,715	-	-	-	-	-	-	48,283	189,818	238,101
Town of Gorham	21,074.28	0.05004629%	189,119	-	517	-	-	517	-	-	-	-	-	-	6,717	22,633	29,350
Town of Goshen	520.87	0.00123726%	4,675	-	13	-	-	13	-	-	-	-	-	-	166	976	1,142
Town of Grafton	3,755.56	0.00891971%	33,706	-	92	-	-	92	-	-	-	-	-	-	1,197	(6,066)	(4,869)
Town of Grantham	13,398.72	0.03181979%	120,243	-	329	-	-	329	-	-	-	-	-	-	4,271	11,415	15,686
Town of Greenfield	7,393.19	0.01755681%	66,345	-	181	-	-	181	-	-	-	-	-	-	2,356	12,819	15,175
Town of Greenland	33,451.96	0.07944142%	300,199	-	820	-	-	820	-	-	-	-	-	-	10,662	33,256	43,918
Town of Greenville	12,236.02	0.02905791%	109,806	-	300	-	-	300	-	-	-	-	-	-	3,900	6,589	10,489
Town of Groton	305.93	0.00072669%	2,746	-	8	-	-	8	-	-	-	-	-	-	98	592	690
Town of Hampstead	44,394.70	0.10542873%	398,402	-	1,089	-	-	1,089	-	-	-	-	-	-	14,150	1,432	15,582
Town of Hampton	248,770.28	0.59077612%	2,232,470	-	6,101	-	-	6,101	-	-	-	-	-	-	79,289	79,224	158,513
Town of Hampton Falls	19,630.03	0.04661710%	176,160	-	481	-	-	481	-	-	-	-	-	-	6,257	18,631	24,888
Town of Hancock	4,339.58	0.01030658%	38,947	-	106	-	-	106	-	-	-	-	-	-	1,383	(12,174)	(10,791)
Town of Hanover	136,259.19	0.32358630%	1,222,793	-	3,342	-	-	3,342	-	-	-	-	-	-	43,429	34,158	77,587
Town of Harrisville	1,921.72	0.00456434%	17,248	-	47	-	-	47	-	-	-	-	-	-	613	(4,637)	(4,024)
Town of Haverhill	12,268.88	0.02913628%	110,102	-	301	-	-	301	-	-	-	-	-	-	3,910	42,027	45,937
Town of Hebron	2,448.60	0.00581586%	21,977	-	60	-	-	60	-	-	-	-	-	-	781	374	1,155
Town of Henniker	28,365.79	0.06736325%	254,557	-	696	-	-	696	-	-	-	-	-	-	9,041	(10,799)	(1,758)
Town of Hillsborough	41,024.40	0.09742332%	368,151	-	1,006	-	-	1,006	-	-	-	-	-	-	13,075	10,798	23,873
Town of Hinsdale	17,018.30	0.04041415%	152,720	-	417	-	-	417	-	-	-	-	-	-	5,424	(5,859)	(435)
Town of Holderness	15,717.59	0.03732693%	141,054	-	385	-	-	385	-	-	-	-	-	-	5,010	11,498	16,508
Town of Hollis	71,161.35	0.16899232%	638,601	-	1,745	-	-	1,745	-	-	-	-	-	-	22,681	60,154	82,835
Town of Hooksett	165,905.67	0.39399165%	1,488,846	-	4,069	-	-	4,069	-	-	-	-	-	-	52,878	99,394	152,272
Town of Hopkinton	38,824.45	0.09219879%	348,408	-	952	-	-	952	-	-	-	-	-	-	12,374	36,464	48,838
Town of Hudson	296,839.84	0.70493221%	2,663,852	-	7,280	-	-	7,280	-	-	-	-	-	-	94,610	175,759	270,369
Town of Jackson	6,659.49	0.01581372%	59,758	-	163	-	-	163	-	-	-	-	-	-	2,122	6,376	8,498
Town of Jaffrey	38,640.85	0.09176420%	346,766	-	948	-	-	948	-	-	-	-	-	-	12,316	37,445	49,761
Town of Jefferson	302.66	0.00071956%	2,719	-	7	-	-	7	-	-	-	-	-	-	97	147	244
Town of Kensington	14,841.65	0.03524661%	133,193	-	364	-	-	364	-	-	-	-	-	-	4,731	25,379	30,110
Town of Kingston	27,602.45	0.06554891%	247,701	-	677	-	-	677	-	-	-	-	-	-	8,797	23,141	31,938
Town of Lancaster	18,659.95	0.04431355%	167,455	-	458	-	-	458	-	-	-	-	-	-	5,947	4,716	10,663
Town of Lee	29,812.85	0.07079957%	267,543	-	731	-	-	731	-	-	-	-	-	-	9,502	57,561	67,063
Town of Lempster	726.33	0.00172410%	6,515	-	18	-	-	18	-	-	-	-	-	-	231	2,276	2,507
Town of Lincoln	28,080.29	0.06668406%	251,991	-	689	-	-	689	-	-	-	-	-	-	8,950	41,972	50,922
Town of Lisbon	7,605.25	0.01806027%	68,247	-	187	-	-	187	-	-	-	-	-	-	2,424	14,829	17,253
Town of Litchfield	42,891.22	0.10185705%	384,905	-	1,052	-	-	1,052	-	-	-	-	-	-	13,670	27,207	40,877
Town of Littleton	64,807.03	0.15390292%	581,580	-	1,589	-	-	1,589	-	-	-	-	-	-	20,656	28,694	49,350
Town of Londonderry	351,365.81	0.83441992%	3,153,170	-	8,617	-	-	8,617	-	-	-	-	-	-	111,989	(99,940)	12,049
Town of Loudon	28,264.09	0.06712102%	253,642	-	693	-	-	693	-	-	-	-	-	-	9,008	36,069	45,077
Town of Lyme	6,761.19	0.01605594%	60,673	-	166	-	-	166	-	-	-	-	-	-	2,155	14,440	16,595
Town of Lyndeborough	1,394.28	0.00331046%	12,510	-	34	-	-	34	-	-	-	-	-	-	444	13,425	13,869
Town of Madison	11,626.52	0.02761167%	104,341	-	285	-	-	285	-	-	-	-	-	-	3,706	6,760	10,466
Town of Marlborough	7,300.38	0.01733596%	65,510	-	179	-	-	179	-	-	-	-	-	-	2,327	12,839	15,166
Town of Marlow	501.11	0.00118977%	4,496	-	12	-	-	12	-	-	-	-	-	-	160	605	765
Town of Mason	4,819.88	0.01144648%	43,255	-	118	-	-	118	-	-	-	-	-	-	1,536	3,711	5,247
Town of Meredith	47,797.35	0.11350776%	428,932	-	1,172	-	-	1,172	-	-	-	-	-	-	15,234	27,827	43,061
Town of Merrimack	270,614.78	0.64265338%	2,428,508	-	6,637	-	-	6,637	-	-	-	-	-	-	86,252	195,296	281,548
Town of Middleton	9,549.10	0.02267685%	85,693	-	234	-	-	234	-	-	-	-	-	-	3,044	5,245	8,289
Town of Milford	91,463.99	0.21720765%	820,801	-	2,243	-	-	2,243	-	-	-	-	-	-	29,152	23,676	52,828
Town of Milton	23,681.49	0.05623737%	212,514	-	581	-	-	581	-	-	-	-	-	-	7,548	24,226	31,774
Town of Monroe	608.29	0.00144387%	5,456	-	15	-	-	15	-	-	-	-	-	-	194	1,108	1,302
Town of Mont Vernon	10,084.98	0.02394974%	90,503	-	247	-	-	247	-	-	-	-	-	-	3,214	244	3,458
Town of Moultonborough	40,831.79	0.09696736%	366,428	-	1,001	-	-	1,001	-	-	-	-	-	-	13,014	54,382	67,396
Town of Nelson	557.96	0.00132513%	5,008	-	14	-	-	14	-	-	-	-	-	-	178	1,304	1,482
Town of New Boston	19,225.12	0.04565531%	172,526	-	472	-	-	472	-	-	-	-	-	-	6,127	(3,456)	2,671
Town of New Castle	14,788.94	0.03512075%	132,717	-	363	-	-	363	-	-	-	-	-	-	4,714	9,273	13,987
Town of New Durham	13,709.08	0.03255597%	123,025	-	336	-	-	336	-	-	-	-	-	-	4,369	19,105	23,474
Town of New Hampton	12,493.80	0.02967061%	112,122	-	306	-	-	306	-	-	-	-	-	-	3,382	28,881	28,863
Town of New Ipswich	10,788.80	0.02562159%	96,821	-	265	-	-	265	-	-	-	-	-	-	3,436	(14,778)	(11,339)
Town of New London	31,884.10	0.07571776%	286,128	-	782	-	-	782	-	-	-	-	-	-	10,162	35,417	45,579
Town of Newbury	11,549.35	0.02742643%	103,641	-	283	-	-	283	-	-	-	-	-	-	3,681	7,217	10,898

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN  
Schedule of OPEB Amounts by Employer  
Year ended June 30, 2022

Employer	Contribution	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2022)					Deferred Inflows of Resources					OPEB Expense		
				Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	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 and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Town of Newfields	7,756.49	0.01841886%	69,603	-	190	-	-	190	-	-	-	-	-	2,472	(3,603)	(1,131)
Town of Newington	55,998.25	0.13298340%	502,528	-	1,373	-	-	1,373	-	-	-	-	-	17,848	41,163	59,011
Town of Newmarket	44,445.67	0.10554985%	398,860	-	1,090	-	-	1,090	-	-	-	-	-	14,166	2,106	16,272
Town of Newport	45,515.58	0.10809087%	408,462	-	1,116	-	-	1,116	-	-	-	-	-	14,507	(14,055)	452
Town of Newton	17,585.66	0.04176303%	157,817	-	431	-	-	431	-	-	-	-	-	5,605	28,329	33,934
Town of North Hampton	73,069.14	0.17352342%	655,724	-	1,792	-	-	1,792	-	-	-	-	-	23,289	(28,477)	(5,188)
Town of Northfield	15,865.71	0.03767839%	142,382	-	389	-	-	389	-	-	-	-	-	5,057	(19,491)	(14,434)
Town of Northumberland	7,657.95	0.01818613%	68,723	-	188	-	-	188	-	-	-	-	-	2,441	10,313	12,754
Town of Northwood	23,452.95	0.05569591%	210,468	-	575	-	-	575	-	-	-	-	-	7,475	7,354	14,829
Town of Nottingham	18,787.77	0.04461753%	168,604	-	461	-	-	461	-	-	-	-	-	5,988	9,375	15,363
Town of Orford	3,157.59	0.00749958%	28,340	-	77	-	-	77	-	-	-	-	-	1,007	3,180	4,187
Town of Ossipee	24,343.11	0.05780948%	218,455	-	597	-	-	597	-	-	-	-	-	7,759	15,968	23,727
Town of Pelham	145,409.03	0.34531562%	1,304,905	-	3,566	-	-	3,566	-	-	-	-	-	46,345	68,949	115,294
Town of Pembroke	29,973.83	0.07118191%	268,988	-	735	-	-	735	-	-	-	-	-	9,553	6,775	16,328
Town of Peterborough	47,275.20	0.11226812%	424,247	-	1,159	-	-	1,159	-	-	-	-	-	15,068	39,936	55,004
Town of Piermont	2,420.44	0.00574699%	21,717	-	59	-	-	59	-	-	-	-	-	771	4,807	5,578
Town of Pittsburg	2,050.52	0.00487069%	18,406	-	50	-	-	50	-	-	-	-	-	654	(5,332)	(4,678)
Town of Pittsfield	22,886.15	0.05434941%	205,380	-	561	-	-	561	-	-	-	-	-	7,294	24,777	32,071
Town of Plainfield	9,577.67	0.02274572%	85,953	-	235	-	-	235	-	-	-	-	-	3,053	24,959	28,012
Town of Plaistow	56,803.80	0.13489748%	509,761	-	1,393	-	-	1,393	-	-	-	-	-	18,105	49,267	67,372
Town of Plymouth	60,969.19	0.14478848%	547,138	-	1,495	-	-	1,495	-	-	-	-	-	19,432	61,746	81,178
Town of Raymond	50,988.17	0.12108571%	457,568	-	1,250	-	-	1,250	-	-	-	-	-	16,251	29,307	45,558
Town of Rindge	22,346.38	0.05306702%	200,534	-	548	-	-	548	-	-	-	-	-	7,122	(1,382)	5,740
Town of Rollinsford	9,967.53	0.02367189%	89,453	-	244	-	-	244	-	-	-	-	-	3,177	76,902	80,079
Town of Rumney	4,073.32	0.00967251%	36,551	-	100	-	-	100	-	-	-	-	-	1,298	6,185	7,483
Town of Rye	67,864.36	0.16116264%	609,014	-	1,664	-	-	1,664	-	-	-	-	-	21,630	55,560	77,190
Town of Salem	470,678.01	1.11776068%	4,223,879	-	11,544	-	-	11,544	-	-	-	-	-	150,017	261,307	411,324
Town of Salisbury	228.65	0.00054383%	2,055	-	6	-	-	6	-	-	-	-	-	73	569	642
Town of Sanbornnton	18,638.93	0.04426368%	167,267	-	457	-	-	457	-	-	-	-	-	5,941	(12,113)	(6,172)
Town of Sandown	21,921.27	0.05205774%	196,720	-	538	-	-	538	-	-	-	-	-	6,987	25,244	32,231
Town of Sandwich	7,096.26	0.01685150%	63,680	-	174	-	-	174	-	-	-	-	-	2,262	6,727	8,989
Town of Seabrook	223,947.88	0.53182913%	2,009,716	-	5,492	-	-	5,492	-	-	-	-	-	71,378	364,295	435,673
Town of Shelburne	306.54	0.00072906%	2,755	-	8	-	-	8	-	-	-	-	-	98	753	851
Town of South Hampton	4,164.83	0.00989099%	37,377	-	102	-	-	102	-	-	-	-	-	1,327	12,326	13,653
Town of Springfield	5,237.66	0.01243914%	47,006	-	128	-	-	128	-	-	-	-	-	1,669	6,537	8,206
Town of Stark	56.39	0.00013299%	503	-	1	-	-	1	-	-	-	-	-	18	(338)	(320)
Town of Stewartstown	124.90	0.00029685%	1,122	-	3	-	-	3	-	-	-	-	-	40	242	282
Town of Strafford	18,043.76	0.04285068%	161,927	-	443	-	-	443	-	-	-	-	-	5,751	17,080	22,831
Town of Stratford	241.48	0.00057232%	2,163	-	6	-	-	6	-	-	-	-	-	77	202	279
Town of Stratham	40,673.98	0.09659215%	365,010	-	998	-	-	998	-	-	-	-	-	12,964	52,993	65,957
Town of Sugar Hill	5,610.28	0.01332256%	50,344	-	138	-	-	138	-	-	-	-	-	1,788	4,042	5,830
Town of Sunapee	18,858.21	0.04478376%	169,232	-	462	-	-	462	-	-	-	-	-	6,011	15,172	21,183
Town of Sutton	6,759.90	0.01605357%	60,664	-	166	-	-	166	-	-	-	-	-	2,155	(1,975)	180
Town of Swanzy	27,167.97	0.06451825%	243,806	-	666	-	-	666	-	-	-	-	-	8,659	14,736	23,395
Town of Tamworth	7,593.31	0.01803177%	68,140	-	186	-	-	186	-	-	-	-	-	2,420	(4,760)	(2,340)
Town of Thornton	11,417.39	0.02711296%	102,457	-	280	-	-	280	-	-	-	-	-	3,639	(9,218)	(5,579)
Town of Tilton	29,834.56	0.07085181%	267,740	-	732	-	-	732	-	-	-	-	-	9,509	(41,495)	(31,986)
Town of Troy	6,229.59	0.01479493%	55,908	-	153	-	-	153	-	-	-	-	-	1,986	(3,254)	(1,268)
Town of Troy Water And Sewer	451.03	0.001071%	4,047	-	11	-	-	11	-	-	-	-	-	144	714	858
Town of Tuftonboro	17,243.43	0.040948%	154,739	-	423	-	-	423	-	-	-	-	-	5,496	1,213	6,709
Town of Unity	416.31	0.000988%	3,733	-	10	-	-	10	-	-	-	-	-	133	496	629
Town of Wakefield	42,252.80	0.100342%	379,180	-	1,036	-	-	1,036	-	-	-	-	-	13,467	21,961	35,428
Town of Walpole	14,734.78	0.034993%	132,232	-	361	-	-	361	-	-	-	-	-	4,696	(11,406)	(6,710)
Town of Warner	8,865.29	0.021053%	79,555	-	217	-	-	217	-	-	-	-	-	2,825	(17,427)	(14,602)
Town of Warren	1,585.74	0.003766%	14,233	-	39	-	-	39	-	-	-	-	-	505	(281)	224
Town of Washington	2,664.28	0.006326%	23,907	-	65	-	-	65	-	-	-	-	-	849	2,809	3,658
Town of Waterville Valley	18,892.41	0.044865%	169,537	-	463	-	-	463	-	-	-	-	-	6,021	5,939	11,960
Town of Weare	39,499.89	0.093804%	354,474	-	969	-	-	969	-	-	-	-	-	12,590	65,764	78,354
Town of Webster	4,505.27	0.010698%	40,428	-	110	-	-	110	-	-	-	-	-	1,436	1,216	2,652
Town of Westmoreland	554.73	0.001318%	4,981	-	14	-	-	14	-	-	-	-	-	177	347	524
Town of Whitefield	14,219.45	0.033767%	127,602	-	349	-	-	349	-	-	-	-	-	4,532	9,482	14,014
Town of Wilnot	3,511.50	0.008340%	31,517	-	86	-	-	86	-	-	-	-	-	1,119	6,461	7,580
Town of Wilton	22,472.65	0.053369%	201,673	-	551	-	-	551	-	-	-	-	-	7,163	32,350	39,513
Town of Winchester	11,599.72	0.027548%	104,099	-	284	-	-	284	-	-	-	-	-	3,697	(24,088)	(20,391)
Town of Windham	151,129.97	0.358902%	1,356,245	-	3,707	-	-	3,707	-	-	-	-	-	48,169	69,618	117,787
Town of Wolfeboro	75,042.06	0.178209%	673,429	-	1,840	-	-	1,840	-	-	-	-	-	23,918	32,661	56,579
Town of Woodstock	14,800.79	0.035149%	132,825	-	363	-	-	363	-	-	-	-	-	4,717	(18,623)	(13,906)
Unity SD	10,463.20	0.024847%	93,895	-	257	-	-	257	-	-	-	-	-	3,335	5,427	8,762
Village District of Eastman	898.77	0.002135%	8,068	-	22	-	-	22	-	-	-	-	-	287	3,184	3,471
Village District of Edelweiss	442.58	0.001052%	3,975	-	11	-	-	11	-	-	-	-	-	141	1,586	1,727
Virtual Lrng Acad Charter Schl	60,853.03	0.144513%	546,097	-	1,492	-	-	1,492	-	-	-	-	-	19,395	(13,408)	5,987
Wakefield SD	45,632.00	0.108366%	409,503	-	1,119	-	-	1,119	-	-	-	-	-	14,544	46,777	61,321
Warner Village Water District	334.63	0.000799%	3,006	-	8	-	-	8	-	-	-	-	-	107	498	605
Warren SD	10,205.96	0.024237%	91,589	-	250	-	-	250	-	-	-	-	-	3,253	3,215	6,468
Washington SD	5,282.84	0.012546%	47,410	-	130	-	-	130	-	-	-	-	-	1,684	3	1,687
Waterville Estates Village Dis	1,754.59	0.004168%	15,749	-	43	-	-	43	-	-	-	-	-	559	9,658	10,217

NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN  
Schedule of OPEB Amounts by Employer  
Year ended June 30, 2022

Deferred Outflows of Resources																
(excluding contributions subsequent to June 30, 2022)																
Employer	Contribution	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference	Changes of Assumptions	Changes in	Total Deferred	Differences Between Expected and Actual Experience	Net Difference	Changes of Assumptions	Changes in	Total Deferred	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
					Between Projected and Actual Investment Earnings on OPEB Plan Investments		Proportion and Differences Between Employer Contributions and Share of Contributions					Between Projected and Actual Investment Earnings on OPEB Plan Investments				
Waterville Valley SD	8,001.53	0.019003%	71,810	-	196	-	-	196	-	-	-	-	-	2,550	2,059	4,609
Weare SD	84,784.36	0.201344%	760,854	-	2,079	-	-	2,079	-	-	-	-	-	27,023	(1,443)	25,580
Weeks Public Library	284.65	0.000677%	2,558	-	7	-	-	7	-	-	-	-	-	91	(23)	68
Wentworth SD	8,635.77	0.020509%	77,500	-	212	-	-	212	-	-	-	-	-	2,753	6,254	9,007
Westmoreland SD	15,284.31	0.036296%	137,159	-	375	-	-	375	-	-	-	-	-	4,871	4,092	8,963
White Mountains Reg SD	123,017.21	0.292139%	1,103,958	-	3,017	-	-	3,017	-	-	-	-	-	39,209	(7,494)	31,715
Wilton-Lyndeborough Coop SD	65,310.62	0.155100%	586,103	-	1,602	-	-	1,602	-	-	-	-	-	20,816	(6,972)	13,844
Winchester SD	40,305.54	0.095718%	361,707	-	989	-	-	989	-	-	-	-	-	12,847	39,111	51,958
Windham SD	318,552.56	0.756496%	2,858,705	-	7,813	-	-	7,813	-	-	-	-	-	101,531	41,549	143,080
Winnacunnet Coop SD	173,682.56	0.412460%	1,558,637	-	4,260	-	-	4,260	-	-	-	-	-	55,357	95,021	150,378
Winnisquam Reg SD	153,694.22	0.364991%	1,379,255	-	3,769	-	-	3,769	-	-	-	-	-	48,986	29,296	78,282
Woodsville Fire District	1,557.28	0.003698%	13,973	-	38	-	-	38	-	-	-	-	-	496	4,623	5,119
Woodsville Water & Light Dept	1,224.93	0.002909%	10,993	-	30	-	-	30	-	-	-	-	-	390	2,832	3,222
Total for All Employers	\$ 42,109,014	100.0000%	\$ 377,887,685	\$ -	\$ 1,032,739	\$ -	\$ -	\$ 1,032,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,421,178	\$ -	\$ 13,421,178

**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, 2022

**(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 2022 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 2022 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.

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**(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, 2021 through June 30, 2022.

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, 2022 is as follows:

Total employer contributions per schedule	\$ 42,109,014
Contribution adjustments	\$ ( 100,242 )
Other miscellaneous items	\$ 55,412
Total Employer contributions per System financial statements	\$ 42,064,184

***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, 2022 were as follows:

Collective total OPEB liability	\$ 422,879,532
Plan fiduciary net position	<u>\$ 44,991,847</u>
Collective net OPEB liability	<u>\$ 377,887,685</u>

The collective total OPEB liability as of June 30, 2022 is based on an actuarial valuation performed as of June 30, 2021 rolled forward to June 30, 2022, 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	5.4% 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

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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, 2021 valuation to calculate the total OPEB liability as of June 30, 2022 were based on the results of an actuarial experience study for the period from July 1, 2015 – 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>30 Year Geometric Return</b>
Broad US Equity (1)	30.0%	7.60%
Global Ex-US Equity (2)	20.0%	7.90%
<b>Public Equity</b>	<b>50.0%</b>	
Real Estate Equity	10.0%	6.60%
Private Equity	10.0%	8.85%
<b>Private Market Equity</b>	<b>20.0%</b>	
Private Debt	5.0%	7.25%
<b>Private Debt</b>	<b>5.0%</b>	
Core U.S. Fixed Income (3)	25.0%	3.60%
<b>Fixed Income</b>	<b>25.0%</b>	
<b>Inflation</b>		2.25%
<b>TOTAL</b>	<b>100.0%</b>	<b>7.30%</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 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, 2022 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:

<b>Fiscal year ended</b>	<b>1% Decrease to 5.75%</b>	<b>Current single rate assumption 6.75%</b>	<b>1% increase to 7.75%</b>
June 30, 2022	\$ 410,261,439	377,887,685	349,692,649

**(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, 2022.

	<u>Year of Deferral</u>	<u>Amortization Period in Years</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
<b>Deferred Outflows of Resources:</b>						
Difference between projected and actual earnings on OPEB plan investments:	2018	5	(93,163)	-	(93,163)	-
	2019	5	254,144	-	127,072	127,072
	2020	5	1,352,657	-	450,885	901,772
	2021	5	(6,516,047)	-	(1,629,012)	(4,887,035)
	2022	5	-	6,113,662	1,222,732	4,890,930
<b>Total Deferred Outflows of Resources</b>			<b>\$ (5,002,409)</b>	<b>6,113,662</b>	<b>78,514</b>	<b>1,032,739</b>
<b>Deferred Inflows of Resources:</b>						
Difference between expected and actual experience	2021	1.0085	(83,545)	-	(83,545.00)	-
	2022	1.0000	-	(13,087,104)	(13,087,104)	-
<b>Total Deferred Inflows of Resources</b>			<b>\$ (83,545)</b>	<b>(13,087,104)</b>	<b>(13,170,649)</b>	<b>-</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 expected remaining service lives of all plan members, which is 1.0085 years and 1.0000 years for 2021 and 2022 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:	
2023	\$ 171,677
2024	44,607
2025	(406,279)
2026	1,222,734
2027	-
Total	\$ 1,032,739

**(6) OPEB Expense**

The components of allocable OPEB expense for the year ended June 30, 2022 (excluding employer specific OPEB expense for changes in proportion) are as follows:

Service cost	\$ 590,608
Interest on the total OPEB liability	28,933,370
Projected earnings on plan investments	(3,294,211)
OPEB plan administrative expense	234,185
Other Changes in Plan Fiduciary Net Position	49,361
Recognition (amortization) of deferred outflows and inflows of resources:	
Recognition of Outflow (Inflow) of Resources due to Liabilities	(13,170,649)
Recognition of Outflow (Inflow) of Resources due to Assets	<u>78,514</u>
Total OPEB expense	<u>\$ 13,421,178</u>