



**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, 2025

(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, 2025 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, 2025), 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, 2025 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, 2025 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.

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, 2025, and our report thereon dated December 11, 2025 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, and 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

February 5, 2026

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

Schedule of Employer Allocations
 Year Ended June 30, 2025

Entity	2025 Employer OPEB Contribution	Proportionate Share
Allenstown SD	\$ 29,113	0.07812933%
Alton SD	47,086	0.12636271%
Amherst SD	148,828	0.39940342%
Andover SD	18,775	0.05038568%
Androscoggin Valley Reg Refuse	2,466	0.00661790%
Ashland SD	19,169	0.05144304%
Auburn SD	48,456	0.13003932%
Barnstead SD	36,047	0.09673781%
Barrington SD	90,107	0.24181635%
Bartlett SD	17,890	0.04801064%
Bath SD	7,342	0.01970342%
Bcep Solid Waste District	619	0.00166118%
Bedford SD	363,742	0.97615905%
Belknap County	106,365	0.28544726%
Belknap County Conserv. Dist	126	0.00033814%
Berlin Housing Authority	1,010	0.00271049%
Berlin Water Works	1,734	0.00465346%
Bethlehem SD	15,457	0.04148130%
Bow SD - SAU 67	162,780	0.43684582%
Brentwood SD	32,759	0.08791395%
Brookline Public Library	232	0.00062261%
Brookline SD	51,901	0.13928452%
Campton SD	35,192	0.09444329%
Candia SD	28,566	0.07666137%
Carroll County	106,106	0.28475219%
Center Conway Fire Precinct	1,988	0.00533511%
Center Ossipee Fire Precinct	1,710	0.00458905%
Central Hooksett Wtr Precinct	570	0.00152968%
Cheshire County	93,068	0.24976266%
Chester SD - (SAU 82)	46,199	0.12398231%
Chesterfield SD	25,221	0.06768453%
Chichester SD	20,923	0.05615017%
City of Berlin	106,894	0.28686692%
City of Claremont	86,651	0.23254163%
City of Concord	527,694	1.41615012%
City of Dover	658,328	1.76672707%
City of Franklin	92,347	0.24782775%
City of Keene	268,155	0.71963626%
City of Laconia	239,405	0.64248109%
City of Lebanon	193,791	0.52006873%
City of Manchester	1,319,832	3.54197743%
City of Nashua	1,059,426	2.84313684%
City of Portsmouth	429,201	1.15182861%

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

Schedule of Employer Allocations
 Year Ended June 30, 2025

Entity	2025 Employer OPEB Contribution	Proportionate Share
City of Rochester	263,510	0.70717067%
City of Somersworth	115,635	0.31032477%
Claremont SD	145,361	0.39009918%
Colebrook SD	25,070	0.06727930%
Community College System of NH	244,298	0.65561223%
Concord SD	459,197	1.23232761%
Contoocook Valley SD	247,256	0.66355049%
Conway SD	131,808	0.35372757%
Conway Village Fire District	9,092	0.02439982%
Cook Memorial Library	128	0.00034351%
Coos County Institute	55,042	0.14771389%
Coos County Nursing Home	9,819	0.02635084%
Cornish SD	13,419	0.03601200%
County of Merrimack	271,205	0.72782141%
Croydon Village School	2,601	0.00698019%
Deerfield Community School	47,092	0.12637881%
Derry Coop SD	290,773	0.78033523%
Derry Housing Authority	137	0.00036766%
Dover Housing Authority	4,368	0.01172222%
Dresden SD	69,790	0.18729248%
Dunbarton SD - SAU 67	21,137	0.05672447%
East Kingston SD	15,311	0.04108948%
Epping SD	88,670	0.23795994%
Epsom SD	35,294	0.09471702%
Errol SD	1,590	0.00426702%
Exeter Reg Coop SD	304,803	0.81798695%
Exeter SD	115,640	0.31033819%
Fall Mountain Reg SD	140,432	0.37687143%
Farmington SD - (SAU 61)	66,983	0.17975945%
Franklin SD	74,545	0.20005327%
Freedom SD	5,803	0.01557327%
Fremont SD - SAU 83	36,398	0.09767978%
Gilford SD	120,000	0.32203894%
Gilmanton SD	36,730	0.09857075%
Goffstown SD	234,079	0.62818793%
Goffstown Village Precinct	475	0.00127474%
Governor Wentworth Reg SD	262,454	0.70433672%
Grafton County	166,697	0.44735770%
Grantham SD	24,780	0.06650104%
Great Bay Elearning School	12,933	0.03470775%
Greenland SD	42,267	0.11343016%
Grs Coop SD	37,859	0.10160060%
Hampstead SD	102,940	0.27625573%
Hampton Falls SD	30,371	0.08150537%

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

Schedule of Employer Allocations
 Year Ended June 30, 2025

Entity	2025 Employer OPEB Contribution	Proportionate Share
Hampton SD - SAU 90	118,038	0.31677360%
Hanover SD	59,688	0.16018217%
Harrisville SD	6,815	0.01828913%
Haverhill Coop SD	59,625	0.16001310%
Henniker SD	36,155	0.09702765%
Hill SD	4,236	0.01136797%
Hillsboro-Deering SD	119,193	0.31987322%
Hillsborough County	271,612	0.72891366%
Hinsdale SD	50,919	0.13664917%
Holderness SD	21,651	0.05810387%
Hollis SD	74,617	0.20024649%
Hollis-Brookline Coop	127,015	0.34086479%
Hooksett Public Library	1,194	0.00320429%
Hooksett SD	101,680	0.27287432%
Hooksett Sewer Commission	1,170	0.00313988%
Hooksett Village Wtr Precinct	1,228	0.00329553%
Hopkinton SD	98,793	0.26512660%
Hudson SD	266,070	0.71404083%
Inter-Lakes SD	125,003	0.33546528%
Jackson SD	6,509	0.01746793%
Jaffrey-Rindge Coop SD	123,546	0.33155519%
John Stark SD	59,032	0.15842169%
Kearsarge Reg SD - SAU 65	191,195	0.51310195%
Keene SD	276,642	0.74241246%
Kensington SD	18,890	0.05069430%
Laconia Housing & Redevelopmnt	4,934	0.01324117%
Laconia SD	180,841	0.48531536%
Laconia Water Works	3,323	0.00891779%
Lafayette Reg SD	14,035	0.03766514%
Lakes Region Mutual Fire Aid	2,062	0.00553370%
Lakes Region Planning Comm.	782	0.00209862%
Land & Comm Heritage Inv Prog	1,513	0.00406037%
Landaff SD	1,452	0.00389667%
Langdon Public Library	296	0.00079436%
Lebanon SD	209,519	0.56227730%
Lempster SD	10,703	0.02872319%
Lincoln-Woodstock Coop SD	38,454	0.10319738%
Lisbon Reg SD	30,101	0.08078078%
Litchfield SD	113,216	0.30383300%
Littleton Public Library	464	0.00124522%
Littleton SD	76,131	0.20430955%
Littleton Water & Light	4,044	0.01085271%
Londonderry SD	392,180	1.05247691%
Lower Bartlett Water Precinct	506	0.00135793%

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COST-SHARING MULTIPLE-EMPLOYER
OTHER POST EMPLOYEMENT BENEFIT (OPEB) PLAN

Schedule of Employer Allocations
Year Ended June 30, 2025

Entity	2025 Employer OPEB Contribution	Proportionate Share
Lyme SD	27,647	0.07419509%
Madison SD	13,307	0.03571143%
Manchester SD	1,091,920	2.93033962%
Marlborough SD	17,403	0.04670370%
Marlow SD	4,164	0.01117475%
Mascenic Reg SD	78,394	0.21038267%
Mascoma Valley Regional SD	105,142	0.28216515%
Mason SD (SAU 89)	8,124	0.02180204%
Meriden Village Water District	179	0.00048037%
Merrimack SD	343,262	0.92119774%
Merrimack Valley SD	204,273	0.54819883%
Merrimack Village District	3,264	0.00875946%
Middleton SD	11,176	0.02999256%
Milan SD	8,351	0.02241123%
Milford Area Communication Ctr	1,206	0.00323649%
Milford SD	203,056	0.54493282%
Milton SD	42,829	0.11493838%
Monadnock Reg SD- SAU 93	130,799	0.35101976%
Monroe SD	15,474	0.04152692%
Mont Vernon SD	21,818	0.05855205%
Moultonborough SD - SAU 45	69,211	0.18573864%
Mountain Lakes District	183	0.00049111%
Nashua Airport Authority	932	0.00250117%
Nashua Housing Redevelop Auth	4,537	0.01217576%
Nelson SD	5,260	0.01411604%
New Boston SD	43,100	0.11566565%
New Castle SD	4,827	0.01295402%
New London-Springfield Wtr Sys	591	0.00158604%
Newfields SD	14,316	0.03841924%
Newfound Area SD	104,890	0.28148887%
Newington SD	6,628	0.01778728%
Newmarket Housing Authority	454	0.00121838%
Newmarket SD	109,801	0.29466831%
Newport SD	76,287	0.20472820%
Next Charter School	5,810	0.01559205%
NH Municipal Bond Bank	753	0.00202079%
North Conway Wtr Precinct	8,277	0.02221264%
North Country Charter Academy	1,415	0.00379738%
North Country Edu Srvs Ag Inc	3,786	0.01016033%
North Hampton SD	47,331	0.12702021%
Northumberland SD	30,966	0.08310215%
Northwood SD	32,463	0.08711958%
Nottingham SD	43,067	0.11557709%
Oyster River Coop SD	231,001	0.61992763%

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

Schedule of Employer Allocations
Year Ended June 30, 2025

Entity	2025 Employer OPEB Contribution	Proportionate Share
Pease Development Authority	28,702	0.07702635%
Pelham SD	148,173	0.39764563%
Pembroke SD	121,844	0.32698760%
Pemi Baker Coop	61,193	0.16422107%
Piermont SD	5,708	0.01531832%
Pittsburg SD	10,518	0.02822671%
Pittsfield SD	55,051	0.14773805%
Plainfield SD	27,608	0.07409042%
Plaistow Public Library	518	0.00139013%
Plymouth SD	48,480	0.13010373%
Plymouth Village Water & Sewer	1,969	0.00528412%
Portsmouth Housing Authority	6,902	0.01852261%
Portsmouth SD	337,673	0.90619878%
Profile SD	26,649	0.07151680%
Prospect Mountain High School	51,346	0.13779509%
Raymond SD	110,391	0.29625167%
Rivendell Interstate SD	17,114	0.04592812%
Rochester SD	322,299	0.86494022%
Rockingham County	259,763	0.69711500%
Rockingham Planning Comm	1,301	0.00349144%
Rollinsford SD	15,430	0.04140884%
Rumney SD	12,111	0.03250178%
Rye SD	58,442	0.15683833%
Rye Water District	1,082	0.00290372%
Salem Housing Authority	1,028	0.00275880%
Salem SD	363,691	0.97602219%
Sanborn Regional SD	146,948	0.39435815%
Sanbornton Public Library	283	0.00075948%
Sandown Public Library	275	0.00073801%
SAU 02	3,124	0.00838375%
SAU 03	107,644	0.28887966%
SAU 06	3,610	0.00968800%
SAU 07	2,453	0.00658301%
SAU 09	4,410	0.01183493%
SAU 13	3,134	0.00841058%
SAU 15	1,869	0.00501576%
SAU 16	6,893	0.01849845%
SAU 19	5,172	0.01387988%
SAU 20	2,972	0.00797583%
SAU 21	6,317	0.01695267%
SAU 23	11,682	0.03135049%
SAU 24	7,089	0.01902445%
SAU 29	7,696	0.02065343%
SAU 34	1,868	0.00501307%

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

Schedule of Employer Allocations
 Year Ended June 30, 2025

Entity	2025 Employer OPEB Contribution	Proportionate Share
SAU 35	1,980	0.00531364%
SAU 39	6,985	0.01874535%
SAU 41	4,759	0.01277153%
SAU 42	883,996	2.37234276%
SAU 46	3,401	0.00912712%
SAU 48	5,418	0.01454006%
SAU 50	5,153	0.01382889%
SAU 53	27,431	0.07361542%
SAU 58	1,136	0.00304864%
SAU 67	4,079	0.01094664%
SAU 70	5,903	0.01584163%
Seabrook SD	84,981	0.22805992%
Seacoast Charter School	12,931	0.03470238%
Shaker Regional SD - SAU 80	116,769	0.31336804%
Somersworth Housing Authority	2,100	0.00563568%
Somersworth SD	119,701	0.32123652%
Souhegan Coop SD	86,487	0.23210151%
South Hampton SD	12,507	0.03356451%
Southern NH Planning Comm	2,247	0.00603018%
Stark SD	2,849	0.00764574%
State of New Hampshire	7,361,400	19.75547849%
Stewartstown SD	6,482	0.01739547%
Stoddard SD	4,427	0.01188055%
Strafford County	319,988	0.85873829%
Strafford SD	29,230	0.07844332%
Stratford SD	7,712	0.02069637%
Stratham SD	68,900	0.18490402%
Sullivan County	86,134	0.23115418%
Sunapee SD	59,649	0.16007750%
Swnh District Fire Mutual Aid	5,373	0.01441929%
Tamworth SD	24,545	0.06587038%
Thornton Public School Library	108	0.00028984%
Thornton SD	25,412	0.06819711%
Tilton-Northfield Fire Dist	47,215	0.12670890%
Timberlane Reg SD	337,784	0.90649666%
Town of Albany	118	0.00031667%
Town of Alexandria	4,354	0.01168465%
Town of Allenstown	35,295	0.09471970%
Town of Alstead	3,666	0.00983829%
Town of Alton	55,395	0.14866122%
Town of Amherst	57,403	0.15405001%
Town of Andover	5,787	0.01553033%
Town of Antrim	14,914	0.04002407%
Town of Ashland	15,073	0.04045077%

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

Schedule of Employer Allocations
 Year Ended June 30, 2025

Entity	2025 Employer OPEB Contribution	Proportionate Share
Town of Atkinson	31,972	0.08580191%
Town of Auburn	31,761	0.08523566%
Town of Barnstead	23,071	0.06191467%
Town of Barrington	38,420	0.10310613%
Town of Bartlett	9,741	0.02614151%
Town of Bath	1,696	0.00455148%
Town of Bedford	202,573	0.54363661%
Town of Belmont	68,879	0.18484767%
Town of Bennington	3,229	0.00866553%
Town of Bethlehem	10,580	0.02839310%
Town of Boscawan	14,762	0.03961616%
Town of Bow	51,567	0.13838818%
Town of Bradford	8,573	0.02300700%
Town of Brentwood	28,960	0.07771873%
Town of Bristol	48,029	0.12889340%
Town of Brookline	28,287	0.07591263%
Town of Campton	30,187	0.08101158%
Town of Canaan	16,741	0.04492712%
Town of Candia	10,014	0.02687415%
Town of Canterbury	6,945	0.01863800%
Town of Carroll	12,658	0.03396974%
Town of Center Harbor	10,172	0.02729817%
Town of Charlestown	11,237	0.03015626%
Town of Chester	26,712	0.07168587%
Town of Chesterfield	9,904	0.02657895%
Town of Chichester	9,294	0.02494192%
Town of Clarksville	92	0.00024690%
Town of Colebrook	11,734	0.03149004%
Town of Conway	73,408	0.19700195%
Town of Cornish	2,586	0.00693994%
Town of Croydon	285	0.00076484%
Town of Dalton	476	0.00127742%
Town of Danville	13,699	0.03676343%
Town of Deerfield	17,718	0.04754905%
Town of Deering	2,081	0.00558469%
Town of Derry	354,054	0.95015978%
Town of Dorchester	267	0.00071654%
Town of Dublin	7,727	0.02073662%
Town of Dunbarton	11,186	0.03001940%
Town of Durham	128,520	0.34490370%
Town of East Kingston	12,093	0.03245347%
Town of Eaton	504	0.00135256%
Town of Effingham	4,717	0.01265881%
Town of Enfield	19,879	0.05334843%

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

Schedule of Employer Allocations
 Year Ended June 30, 2025

Entity	2025 Employer OPEB Contribution	Proportionate Share
Town of Epping	64,113	0.17205735%
Town of Epsom	22,151	0.05944570%
Town of Exeter	139,489	0.37434074%
Town of Farmington	40,618	0.10900481%
Town of Fitzwilliam	7,807	0.02095132%
Town of Francestown	2,341	0.00628244%
Town of Franconia	8,395	0.02252931%
Town of Freedom	7,153	0.01919620%
Town of Fremont	13,177	0.03536256%
Town of Gildford	103,795	0.27855026%
Town of Gilmanton	23,432	0.06288347%
Town of Goffstown	142,551	0.38255810%
Town of Gorham	21,850	0.05863792%
Town of Goshen	516	0.00138477%
Town of Grafton	2,935	0.00787654%
Town of Grantham	12,713	0.03411734%
Town of Greenfield	7,799	0.02092985%
Town of Greenland	41,539	0.11147646%
Town of Greenville	11,183	0.03001135%
Town of Groton	322	0.00086414%
Town of Hampstead	52,806	0.14171323%
Town of Hampton	234,690	0.62982765%
Town of Hampton Falls	15,461	0.04149203%
Town of Hancock	4,019	0.01078562%
Town of Hanover	124,572	0.33430862%
Town of Harrisville	2,217	0.00594967%
Town of Haverhill	10,273	0.02756922%
Town of Hebron	2,644	0.00709559%
Town of Henniker	28,759	0.07717931%
Town of Hill	1,469	0.00394229%
Town of Hillsborough	42,484	0.11401252%
Town of Hinsdale	16,550	0.04441454%
Town of Holderness	18,697	0.05017635%
Town of Hollis	71,963	0.19312407%
Town of Hooksett	142,847	0.38335246%
Town of Hopkinton	37,704	0.10118463%
Town of Hudson	270,387	0.72562618%
Town of Jackson	11,180	0.03000329%
Town of Jaffrey	31,981	0.08582606%
Town of Jefferson	367	0.00098490%
Town of Kensington	15,330	0.04114047%
Town of Kingston	38,262	0.10268211%
Town of Lancaster	20,557	0.05516795%
Town of Landaff	209	0.00056088%

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

Schedule of Employer Allocations
Year Ended June 30, 2025

Entity	2025 Employer OPEB Contribution	Proportionate Share
Town of Lee	28,306	0.07596362%
Town of Lempster	703	0.00188661%
Town of Lincoln	27,789	0.07457617%
Town of Lisbon	7,159	0.01921231%
Town of Litchfield	37,266	0.10000919%
Town of Littleton	73,294	0.19669601%
Town of Londonderry	324,807	0.87167084%
Town of Loudon	24,174	0.06487474%
Town of Lyme	6,978	0.01872656%
Town of Lyndeborough	1,815	0.00487084%
Town of Madison	8,176	0.02194159%
Town of Marlborough	7,456	0.02000935%
Town of Marlow	587	0.00157531%
Town of Mason	4,179	0.01121501%
Town of Meredith	49,659	0.13326776%
Town of Merrimack	248,599	0.66715464%
Town of Middleton	2,009	0.00539147%
Town of Milford	88,474	0.23743394%
Town of Milton	23,293	0.06251044%
Town of Monroe	421	0.00112982%
Town of Mont Vernon	10,757	0.02886811%
Town of Moultonborough	47,897	0.12853916%
Town of Nelson	2,648	0.00710633%
Town of New Boston	25,570	0.06862113%
Town of New Castle	18,763	0.05035347%
Town of New Durham	6,534	0.01753502%
Town of New Hampton	14,757	0.03960274%
Town of New Ipswich	11,371	0.03051587%
Town of New London	32,586	0.08744967%
Town of Newbury	11,594	0.03111433%
Town of Newfields	12,263	0.03290970%
Town of Newington	56,066	0.15046196%
Town of Newmarket	38,992	0.10464118%
Town of Newport	45,789	0.12288201%
Town of Newton	15,233	0.04088016%
Town of North Hampton	61,019	0.16375411%
Town of Northfield	14,190	0.03808110%
Town of Northumberland	8,011	0.02149878%
Town of Northwood	21,181	0.05684256%
Town of Nottingham	23,894	0.06412332%
Town of Orford	3,064	0.00822273%
Town of Ossipee	19,481	0.05228034%
Town of Pelham	135,689	0.36414284%
Town of Pembroke	30,653	0.08226216%

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

Schedule of Employer Allocations
 Year Ended June 30, 2025

Entity	2025 Employer OPEB Contribution	Proportionate Share
Town of Peterborough	51,580	0.13842307%
Town of Piermont	2,738	0.00734786%
Town of Pittsburg	3,501	0.00939549%
Town of Pittsfield	23,328	0.06260437%
Town of Plainfield	5,791	0.01554106%
Town of Plaistow	68,378	0.18350315%
Town of Plymouth	62,135	0.16674908%
Town of Raymond	49,235	0.13212989%
Town of Rindge	24,635	0.06611191%
Town of Rollinsford	10,503	0.02818646%
Town of Rumney	3,232	0.00867358%
Town of Rye	66,123	0.17745150%
Town of Salem	431,490	1.15797150%
Town of Salisbury	205	0.00055015%
Town of Sanbornton	25,110	0.06738665%
Town of Sandown	19,654	0.05274461%
Town of Sandwich	6,817	0.01829450%
Town of Seabrook	205,550	0.55162586%
Town of Shelburne	291	0.00078094%
Town of South Hampton	2,026	0.00543709%
Town of Springfield	6,204	0.01664941%
Town of Stark	93	0.00024958%
Town of Stewartstown	127	0.00034082%
Town of Strafford	20,981	0.05630582%
Town of Stratford	271	0.00072727%
Town of Stratham	32,893	0.08827356%
Town of Sugar Hill	5,469	0.01467692%
Town of Sunapee	17,610	0.04725921%
Town of Sutton	8,457	0.02269569%
Town of Swanzey	20,339	0.05458292%
Town of Tamworth	6,394	0.01715931%
Town of Thornton	11,544	0.03098015%
Town of Tilton	29,960	0.08040239%
Town of Troy	7,490	0.02010060%
Town of Tuftonboro	16,621	0.04460508%
Town of Unity	428	0.00114861%
Town of Wakefield	40,555	0.10883574%
Town of Walpole	15,116	0.04056617%
Town of Warner	5,214	0.01399259%
Town of Warren	1,480	0.00397181%
Town of Washington	3,035	0.00814490%
Town of Waterville Valley	21,601	0.05796969%
Town of Weare	40,664	0.10912826%
Town of Webster	3,361	0.00901977%

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

Schedule of Employer Allocations
 Year Ended June 30, 2025

Entity	2025 Employer OPEB Contribution	Proportionate Share
Town of Westmoreland	537	0.00144112%
Town of Whitefield	13,785	0.03699422%
Town of Wilmot	4,639	0.01244949%
Town of Wilton	18,310	0.04913777%
Town of Winchester	12,451	0.03341422%
Town of Windham	131,075	0.35176045%
Town of Wolfeboro	68,234	0.18311671%
Town of Woodstock	15,766	0.04231055%
Unity SD	11,339	0.03043000%
Village District of Eastman	1,030	0.00276417%
Village District of Eidelweiss	322	0.00086414%
Virtual Lrng Acad Charter Schl	47,595	0.12772869%
Wakefield SD	34,860	0.09355231%
Warner Village Water District	349	0.00093660%
Warren SD	7,681	0.02061318%
Washington SD	4,937	0.01324922%
Waterville Estates Village Dis	2,134	0.00572693%
Waterville Valley SD	4,865	0.01305600%
Weare SD	73,980	0.19853700%
Weeks Public Library	345	0.00092586%
Wentworth SD	5,939	0.01593824%
Westmoreland SD	12,652	0.03395364%
White Mountains Reg SD	101,126	0.27138758%
Wilton-Lyndeborough Coop SD	55,117	0.14791517%
Winchester SD	26,169	0.07022864%
Windham SD	273,691	0.73449299%
Winnacunnet Coop SD	142,451	0.38228974%
Winnisquam Reg SD	105,062	0.28195046%
Woodsville Fire District	3,062	0.00821736%
	\$ 37,262,575	100.0000%

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

Schedule of OPEB Amounts by Employer
Year Ended June 30, 2025

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2025)					Deferred Inflows of Resources			OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Allenstown SD	0.07812933%	\$ 233,613	\$ 1,657	\$ -	\$ 1,657	\$ (287)	\$ (6,710)	\$ (6,997)	\$ 18,425	\$ (2,161)	\$ 16,264
Alton SD	0.12636271%	377,834	2,680	12,307	14,987	(464)	-	(464)	29,800	3,964	33,764
Amherst SD	0.39940342%	1,194,247	8,472	-	8,472	(1,466)	(19,074)	(20,540)	94,190	(6,144)	88,046
Andover SD	0.05038568%	150,657	1,069	-	1,069	(185)	(1,301)	(1,486)	11,882	(419)	11,463
Androscoggin Valley Reg Refuse	0.00661790%	19,788	140	-	140	(24)	(317)	(341)	1,561	(102)	1,459
Ashland SD	0.05144304%	153,819	1,091	-	1,091	(189)	(3,182)	(3,371)	12,132	(1,025)	11,107
Auburn SD	0.13003932%	388,827	2,758	-	2,758	(477)	(270)	(747)	30,667	(87)	30,580
Barnstead SD	0.09673781%	289,253	2,052	-	2,052	(355)	(3,816)	(4,171)	22,813	(1,229)	21,584
Barrington SD	0.24181635%	723,049	5,129	6,898	12,027	(888)	-	(888)	57,027	2,222	59,249
Bartlett SD	0.04801064%	143,555	1,018	-	1,018	(176)	(17,843)	(18,019)	11,322	(5,747)	5,575
Bath SD	0.01970342%	58,915	418	7,133	7,551	(72)	-	(72)	4,647	2,297	6,944
Bcep Solid Waste District	0.00166118%	4,967	35	-	35	(6)	(1,085)	(1,091)	392	(349)	43
Bedford SD	0.97615905%	2,918,790	20,707	-	20,707	(3,583)	(71,781)	(75,364)	230,205	(23,121)	207,084
Belknap County	0.28544726%	853,509	6,055	-	6,055	(1,048)	(9,454)	(10,502)	67,316	(3,045)	64,271
Belknap County Conserv. Dist	0.00033814%	1,011	7	-	7	(1)	(146)	(147)	80	(47)	33
Berlin Housing Authority	0.00271049%	8,105	57	827	884	(10)	-	(10)	639	266	905
Berlin Water Works	0.00465346%	13,914	99	-	99	(17)	(808)	(825)	1,097	(260)	837
Bethlehem SD	0.04148130%	124,032	880	-	880	(152)	(11,691)	(11,843)	9,782	(3,765)	6,017
Bow SD - SAU 67	0.43684582%	1,306,202	9,266	-	9,266	(1,603)	(30,380)	(31,983)	103,020	(9,786)	93,234
Brentwood SD	0.08791395%	262,869	1,865	-	1,865	(323)	(932)	(1,255)	20,733	(300)	20,433
Brookline Public Library	0.00062261%	1,862	13	126	139	(2)	-	(2)	147	40	187
Brookline SD	0.13928452%	416,471	2,955	10,311	13,266	(511)	-	(511)	32,847	3,321	36,168
Campton SD	0.09444329%	282,393	2,003	7,895	9,898	(347)	-	(347)	22,272	2,543	24,815
Candia SD	0.07666137%	229,223	1,626	3,134	4,760	(281)	-	(281)	18,079	1,009	19,088
Carroll County	0.28475219%	851,431	6,040	9,280	15,320	(1,045)	-	(1,045)	67,152	2,989	70,141
Center Conway Fire Precinct	0.00533511%	15,952	113	908	1,021	(20)	-	(20)	1,258	292	1,550
Center Ossipee Fire Precinct	0.00458905%	13,722	97	10,793	10,890	(17)	-	(17)	1,082	3,476	4,558
Central Hooksett Wtr Precinct	0.00152968%	4,574	32	164	196	(6)	-	(6)	361	53	414
Cheshire County	0.24976266%	746,809	5,298	25,818	31,116	(917)	-	(917)	58,901	8,316	67,217
Chester SD - (SAU 82)	0.12398231%	370,717	2,630	10,937	13,567	(455)	-	(455)	29,238	3,523	32,761
Chesterfield SD	0.06768453%	202,382	1,436	-	1,436	(248)	(6,730)	(6,978)	15,962	(2,168)	13,794
Chichester SD	0.05615017%	167,893	1,191	-	1,191	(206)	(1,325)	(1,531)	13,242	(427)	12,815
City of Berlin	0.28686692%	857,754	6,085	63,985	70,070	(1,053)	-	(1,053)	67,651	20,610	88,261
City of Claremont	0.23254163%	695,317	4,933	13,666	18,599	(854)	-	(854)	54,840	4,402	59,242
City of Concord	1.41615012%	4,234,397	30,040	-	30,040	(5,198)	(58,376)	(63,574)	333,968	(18,803)	315,165
City of Dover	1.76672707%	5,282,648	37,476	83,474	120,950	(6,485)	-	(6,485)	416,643	26,887	443,530
City of Franklin	0.24782775%	741,024	5,257	-	5,257	(910)	(6,021)	(6,931)	58,445	(1,939)	56,506
City of Keene	0.71963626%	2,151,767	15,265	-	15,265	(2,641)	(36,054)	(38,695)	169,710	(11,613)	158,097
City of Laconia	0.64248109%	1,921,067	13,628	102,741	116,369	(2,358)	-	(2,358)	151,515	33,093	184,608
City of Lebanon	0.52006873%	1,555,045	11,032	-	11,032	(1,909)	(13,704)	(15,613)	122,647	(4,414)	118,233
City of Manchester	3.54197743%	10,590,782	75,133	86,747	161,880	(13,001)	-	(13,001)	835,297	27,942	863,239
City of Nashua	2.84313684%	8,501,195	60,309	-	60,309	(10,436)	(106,179)	(116,615)	670,491	(34,201)	636,290
City of Portsmouth	1.15182861%	3,444,055	24,433	117,691	142,124	(4,228)	-	(4,228)	271,633	37,908	309,541
City of Rochester	0.70717067%	2,114,494	15,001	32,860	47,861	(2,596)	-	(2,596)	166,771	10,584	177,355

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

Schedule of OPEB Amounts by Employer
Year Ended June 30, 2025

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2025)					Deferred Inflows of Resources			OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
City of Somersworth	0.31032477%	927,895	6,583	33,007	39,590	(1,139)	-	(1,139)	73,183	10,631	83,814
Claremont SD	0.39009918%	1,166,426	8,275	-	8,275	(1,432)	(2,778)	(4,210)	91,996	(894)	91,102
Colebrook SD	0.06727930%	201,170	1,427	-	1,427	(247)	(14,146)	(14,393)	15,866	(4,556)	11,310
Community College System of NH	0.65561223%	1,960,330	13,907	-	13,907	(2,406)	(89,510)	(91,916)	154,612	(28,831)	125,781
Concord SD	1.23232761%	3,684,753	26,140	-	26,140	(4,523)	(75,672)	(80,195)	290,617	(24,374)	266,243
Contoocook Valley SD	0.66355049%	1,984,066	14,075	4,244	18,319	(2,436)	-	(2,436)	156,484	1,367	157,851
Conway SD	0.35372757%	1,057,672	7,503	-	7,503	(1,298)	(70,023)	(71,321)	83,419	(22,554)	60,865
Conway Village Fire District	0.02439982%	72,957	518	-	518	(90)	(51,638)	(51,728)	5,754	(16,632)	(10,878)
Cook Memorial Library	0.00034351%	1,027	7	6	13	(1)	-	(1)	81	2	83
Coos County Institute	0.14771389%	441,676	3,133	28,464	31,597	(542)	-	(542)	34,835	9,169	44,004
Coos County Nursing Home	0.02635084%	78,791	559	-	559	(97)	(3,952)	(4,049)	6,214	(1,273)	4,941
Cornish SD	0.03601200%	107,679	764	774	1,538	(132)	-	(132)	8,493	249	8,742
County of Merrimack	0.72782141%	2,176,241	15,439	72,982	88,421	(2,671)	-	(2,671)	171,641	23,508	195,149
Croydon Village School	0.00698019%	20,871	148	5,486	5,634	(26)	-	(26)	1,646	1,767	3,413
Deerfield Community School	0.12637881%	377,882	2,681	-	2,681	(464)	(6,593)	(7,057)	29,804	(2,123)	27,681
Derry Coop SD	0.78033523%	2,333,262	16,553	-	16,553	(2,864)	(127,609)	(130,473)	184,025	(41,103)	142,922
Derry Housing Authority	0.00036766%	1,099	8	-	8	(1)	(30)	(31)	87	(10)	77
Dover Housing Authority	0.01172222%	35,050	249	-	249	(43)	(1,901)	(1,944)	2,764	(612)	2,152
Dresden SD	0.18729248%	560,019	3,973	3,677	7,650	(687)	-	(687)	44,169	1,184	45,353
Dunbarton SD - SAU 67	0.05672447%	169,610	1,203	1,185	2,388	(208)	-	(208)	13,377	382	13,759
East Kingston SD	0.04108948%	122,861	872	-	872	(151)	(1,768)	(1,919)	9,690	(569)	9,121
Epping SD	0.23795994%	711,518	5,048	-	5,048	(873)	(12,246)	(13,119)	56,118	(3,945)	52,173
Epsom SD	0.09471702%	283,211	2,009	-	2,009	(348)	(26,558)	(26,906)	22,337	(8,554)	13,783
Errol SD	0.00426702%	12,759	91	79	170	(16)	-	(16)	1,006	26	1,032
Exeter Reg Coop SD	0.81798695%	2,445,843	17,351	-	17,351	(3,002)	(135,970)	(138,972)	192,904	(43,797)	149,107
Exeter SD	0.31033819%	927,935	6,583	-	6,583	(1,139)	(11,803)	(12,942)	73,186	(3,801)	69,385
Fall Mountain Reg SD	0.37687143%	1,126,874	7,994	-	7,994	(1,383)	(79,959)	(81,342)	88,877	(25,755)	63,122
Farmington SD - (SAU 61)	0.17975945%	537,494	3,813	-	3,813	(660)	(36,755)	(37,415)	42,392	(11,839)	30,553
Franklin SD	0.20005327%	598,174	4,244	-	4,244	(734)	(6,029)	(6,763)	47,178	(1,942)	45,236
Freedom SD	0.01557327%	46,565	330	1,430	1,760	(57)	-	(57)	3,673	460	4,133
Fremont SD - SAU 83	0.09767978%	292,070	2,072	-	2,072	(359)	(3,423)	(3,782)	23,036	(1,103)	21,933
Gilford SD	0.32203894%	962,921	6,831	842	7,673	(1,182)	-	(1,182)	75,946	271	76,217
Gilmanton SD	0.09857075%	294,734	2,091	-	2,091	(362)	(1,640)	(2,002)	23,246	(528)	22,718
Goffstown SD	0.62818793%	1,878,330	13,325	-	13,325	(2,306)	(12,408)	(14,714)	148,144	(3,996)	144,148
Goffstown Village Precinct	0.00127474%	3,812	27	334	361	(5)	-	(5)	301	107	408
Governor Wentworth Reg SD	0.70433672%	2,106,020	14,941	36,521	51,462	(2,585)	-	(2,585)	166,102	11,764	177,866
Grafton County	0.44735770%	1,337,634	9,489	97,782	107,271	(1,642)	-	(1,642)	105,499	31,496	136,995
Grantham SD	0.06650104%	198,843	1,411	-	1,411	(244)	(6,968)	(7,212)	15,683	(2,244)	13,439
Great Bay Elearning School	0.03470775%	103,779	736	13,640	14,376	(127)	-	(127)	8,185	4,394	12,579
Greenland SD	0.11343016%	339,165	2,406	-	2,406	(416)	(3,646)	(4,062)	26,750	(1,174)	25,576
Grs Coop SD	0.10160060%	303,794	2,155	2,377	4,532	(373)	-	(373)	23,960	766	24,726
Hampstead SD	0.27625573%	826,026	5,860	-	5,860	(1,014)	(1,224)	(2,238)	65,149	(394)	64,755
Hampton Falls SD	0.08150537%	243,707	1,729	-	1,729	(299)	(3,184)	(3,483)	19,221	(1,026)	18,195
Hampton SD - SAU 90	0.31677360%	947,177	6,719	-	6,719	(1,163)	(3,998)	(5,161)	74,704	(1,288)	73,416

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

Schedule of OPEB Amounts by Employer
Year Ended June 30, 2025

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2025)				Deferred Inflows of Resources			OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Hanover SD	0.16018217%	478,957	3,398	15,878	19,276	(588)	-	(588)	37,775	5,114	42,889
Harrisville SD	0.01828913%	54,686	388	910	1,298	(67)	-	(67)	4,313	293	4,606
Haverhill Coop SD	0.16001310%	478,451	3,394	-	3,394	(587)	(21,466)	(22,053)	37,736	(6,914)	30,822
Henniker SD	0.09702765%	290,120	2,058	9,028	11,086	(356)	-	(356)	22,882	2,908	25,790
Hill SD	0.01136797%	33,991	241	-	241	(42)	(176)	(218)	2,681	(56)	2,625
Hillsboro-Deering SD	0.31987322%	956,445	6,785	-	6,785	(1,174)	(13,432)	(14,606)	75,435	(4,326)	71,109
Hillsborough County	0.72891366%	2,179,507	15,462	63,295	78,757	(2,675)	-	(2,675)	171,898	20,388	192,286
Hinsdale SD	0.13664917%	408,591	2,899	-	2,899	(502)	(21,187)	(21,689)	32,226	(6,824)	25,402
Holderness SD	0.05810387%	173,735	1,233	870	2,103	(213)	-	(213)	13,703	280	13,983
Hollis SD	0.20024649%	598,752	4,248	-	4,248	(735)	(3,341)	(4,076)	47,224	(1,076)	46,148
Hollis-Brookline Coop	0.34086479%	1,019,212	7,231	37,064	44,295	(1,251)	-	(1,251)	80,385	11,938	92,323
Hooksett Public Library	0.00320429%	9,581	68	-	68	(12)	(119)	(131)	756	(39)	717
Hooksett SD	0.27287432%	815,915	5,788	-	5,788	(1,002)	(41,509)	(42,511)	64,351	(13,370)	50,981
Hooksett Sewer Commission	0.00313988%	9,388	67	-	67	(12)	(848)	(860)	740	(273)	467
Hooksett Village Wtr Precinct	0.00329553%	9,854	70	413	483	(12)	-	(12)	777	133	910
Hopkinton SD	0.26512660%	792,749	5,624	-	5,624	(973)	(33,542)	(34,515)	62,524	(10,804)	51,720
Hudson SD	0.71404083%	2,135,036	15,146	20,178	35,324	(2,621)	-	(2,621)	168,391	6,499	174,890
Inter-Lakes SD	0.33546528%	1,003,067	7,116	-	7,116	(1,231)	(14,271)	(15,502)	79,112	(4,597)	74,515
Jackson SD	0.01746793%	52,230	371	4,175	4,546	(64)	-	(64)	4,119	1,345	5,464
Jaffrey-Rindge Coop SD	0.33155519%	991,375	7,033	22,096	29,129	(1,217)	-	(1,217)	78,190	7,117	85,307
John Stark SD	0.15842169%	473,693	3,360	6,686	10,046	(581)	-	(581)	37,360	2,154	39,514
Kearsarge Reg SD - SAU 65	0.51310195%	1,534,214	10,884	-	10,884	(1,883)	(85,951)	(87,834)	121,004	(27,685)	93,319
Keene SD	0.74241246%	2,219,870	15,748	-	15,748	(2,725)	(59,150)	(61,875)	175,082	(19,053)	156,029
Kensington SD	0.05069430%	151,580	1,075	-	1,075	(186)	(1,755)	(1,941)	11,955	(565)	11,390
Laconia Housing & Redevelopmnt	0.01324117%	39,592	281	-	281	(49)	(1,231)	(1,280)	3,123	(397)	2,726
Laconia SD	0.48531536%	1,451,130	10,295	-	10,295	(1,781)	(6,692)	(8,473)	114,451	(2,155)	112,296
Laconia Water Works	0.00891779%	26,665	189	657	846	(33)	-	(33)	2,103	212	2,315
Lafayette Reg SD	0.03766514%	112,622	799	-	799	(138)	(3,823)	(3,961)	8,882	(1,231)	7,651
Lakes Region Mutual Fire Aid	0.00553370%	16,546	117	-	117	(20)	(362)	(382)	1,305	(116)	1,189
Lakes Region Planning Comm.	0.00209862%	6,275	45	-	45	(8)	(891)	(899)	495	(287)	208
Land & Comm Heritage Inv Prog	0.00406037%	12,141	86	-	86	(15)	(665)	(680)	958	(214)	744
Landaff SD	0.00389667%	11,651	83	3,702	3,785	(14)	-	(14)	919	1,193	2,112
Langdon Public Library	0.00079436%	2,375	17	841	858	(3)	-	(3)	187	271	458
Lebanon SD	0.56227730%	1,681,252	11,927	-	11,927	(2,064)	(32,354)	(34,418)	132,601	(10,421)	122,180
Lempster SD	0.02872319%	85,885	609	1,614	2,223	(105)	-	(105)	6,774	520	7,294
Lincoln-Woodstock Coop SD	0.10319738%	308,568	2,189	10,991	13,180	(379)	-	(379)	24,337	3,540	27,877
Lisbon Reg SD	0.08078078%	241,541	1,714	-	1,714	(297)	(16,826)	(17,123)	19,050	(5,420)	13,630
Litchfield SD	0.30383300%	908,484	6,445	-	6,445	(1,115)	(7,528)	(8,643)	71,652	(2,425)	69,227
Littleton Public Library	0.00124522%	3,723	26	-	26	(5)	(141)	(146)	294	(45)	249
Littleton SD	0.20430955%	610,901	4,334	-	4,334	(750)	(7,015)	(7,765)	48,182	(2,260)	45,922
Littleton Water & Light	0.01085271%	32,450	230	1,318	1,548	(40)	-	(40)	2,559	424	2,983
Londonderry SD	1.05247691%	3,146,986	22,325	-	22,325	(3,863)	(109,238)	(113,101)	248,203	(35,186)	213,017
Lower Bartlett Water Precinct	0.00135793%	4,060	29	51	80	(5)	-	(5)	320	17	337
Lyme SD	0.07419509%	221,849	1,574	7,057	8,631	(272)	-	(272)	17,497	2,273	19,770

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

Schedule of OPEB Amounts by Employer
Year Ended June 30, 2025

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2025)				Deferred Inflows of Resources			OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Madison SD	0.03571143%	106,780	758	-	758	(131)	(13,163)	(13,294)	8,422	(4,240)	4,182
Manchester SD	2.93033962%	8,761,938	62,159	-	62,159	(10,756)	(53,146)	(63,902)	691,056	(17,119)	673,937
Marlborough SD	0.04670370%	139,648	991	3,455	4,446	(171)	-	(171)	11,014	1,113	12,127
Marlow SD	0.01117475%	33,413	237	2,452	2,689	(41)	-	(41)	2,635	790	3,425
Mascenic Reg SD	0.21038267%	629,060	4,463	-	4,463	(772)	(33,244)	(34,016)	49,614	(10,708)	38,906
Mascoma Valley Regional SD	0.28216515%	843,695	5,985	-	5,985	(1,036)	(33,326)	(34,362)	66,542	(10,734)	55,808
Mason SD (SAU 89)	0.02180204%	65,190	462	-	462	(80)	(625)	(705)	5,142	(201)	4,941
Meriden Village Water District	0.00048037%	1,436	10	-	10	(2)	(11)	(13)	113	(3)	110
Merrimack SD	0.92119774%	2,754,451	19,541	-	19,541	(3,381)	(28,846)	(32,227)	217,244	(9,291)	207,953
Merrimack Valley SD	0.54819883%	1,639,156	11,629	-	11,629	(2,012)	(194,998)	(197,010)	129,281	(62,810)	66,471
Merrimack Village District	0.00875946%	26,191	186	-	186	(32)	(1,074)	(1,106)	2,066	(346)	1,720
Middleton SD	0.02999256%	89,680	636	3,830	4,466	(110)	-	(110)	7,073	1,234	8,307
Milan SD	0.02241123%	67,011	475	8,138	8,613	(82)	-	(82)	5,285	2,622	7,907
Milford Area Communication Ctr	0.00323649%	9,677	69	360	429	(12)	-	(12)	763	116	879
Milford SD	0.54493282%	1,629,391	11,559	36,878	48,437	(2,000)	-	(2,000)	128,510	11,878	140,388
Milton SD	0.11493838%	343,675	2,438	28,264	30,702	(422)	-	(422)	27,106	9,104	36,210
Monadnock Reg SD- SAU 93	0.35101976%	1,049,576	7,446	-	7,446	(1,288)	(47,392)	(48,680)	82,780	(15,265)	67,515
Monroe SD	0.04152692%	124,169	881	7,943	8,824	(152)	-	(152)	9,793	2,559	12,352
Mont Vernon SD	0.05855205%	175,075	1,242	-	1,242	(215)	(3,305)	(3,520)	13,808	(1,065)	12,743
Moultonborough SD - SAU 45	0.18573864%	555,373	3,940	-	3,940	(682)	(17,456)	(18,138)	43,802	(5,623)	38,179
Mountain Lakes District	0.00049111%	1,468	10	1	11	(2)	(6)	(8)	116	(2)	114
Nashua Airport Authority	0.00250117%	7,479	53	23	76	(9)	-	(9)	590	7	597
Nashua Housing Redevelop Auth	0.01217576%	36,406	258	1,453	1,711	(45)	-	(45)	2,871	468	3,339
Nelson SD	0.01411604%	42,208	299	-	299	(52)	(2,209)	(2,261)	3,329	(712)	2,617
New Boston SD	0.11566565%	345,849	2,454	7,836	10,290	(425)	-	(425)	27,277	2,524	29,801
New Castle SD	0.01295402%	38,733	275	1,182	1,457	(48)	-	(48)	3,055	381	3,436
New London-Springfield Wtr Sys	0.00158604%	4,742	34	296	330	(6)	-	(6)	374	96	470
Newfields SD	0.03841924%	114,876	815	6,455	7,270	(141)	-	(141)	9,060	2,079	11,139
Newfound Area SD	0.28148887%	841,673	5,971	-	5,971	(1,033)	(28,586)	(29,619)	66,383	(9,208)	57,175
Newington SD	0.01778728%	53,185	377	121	498	(65)	-	(65)	4,195	39	4,234
Newmarket Housing Authority	0.00121838%	3,643	26	-	26	(4)	(621)	(625)	287	(200)	87
Newmarket SD	0.29466831%	881,081	6,251	-	6,251	(1,082)	(43,995)	(45,077)	69,491	(14,171)	55,320
Newport SD	0.20472820%	612,153	4,343	-	4,343	(751)	(28,468)	(29,219)	48,281	(9,169)	39,112
Next Charter School	0.01559205%	46,621	331	-	331	(57)	(5,639)	(5,696)	3,677	(1,816)	1,861
NH Comm Development Fin Auth	0.00000000%	-	-	-	-	-	-	-	-	-	-
NH Municipal Bond Bank	0.00202079%	6,042	43	-	43	(7)	(199)	(206)	477	(64)	413
NH Retirement System	0.00000000%	-	-	-	-	-	-	-	-	-	-
North Conway Wtr Precinct	0.02221264%	66,417	471	4,842	5,313	(82)	-	(82)	5,238	1,559	6,797
North Country Charter Academy	0.00379738%	11,354	81	-	81	(14)	(12,213)	(12,227)	896	(3,934)	(3,038)
North Country Edu Srvc Ag Inc	0.01016033%	30,380	216	-	216	(37)	(172)	(209)	2,396	(55)	2,341
North Hampton SD	0.12702021%	379,800	2,694	-	2,694	(466)	(11,089)	(11,555)	29,955	(3,572)	26,383
Northumberland SD	0.08310215%	248,482	1,763	-	1,763	(305)	(11,261)	(11,566)	19,598	(3,627)	15,971
Northwood SD	0.08711958%	260,494	1,848	-	1,848	(320)	(14,857)	(15,177)	20,545	(4,785)	15,760
Nottingham SD	0.11557709%	345,584	2,452	-	2,452	(424)	(5,337)	(5,761)	27,256	(1,719)	25,537

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

Schedule of OPEB Amounts by Employer
Year Ended June 30, 2025

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2025)				Deferred Inflows of Resources			OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Oyster River Coop SD	0.61992763%	1,853,631	13,150	-	13,150	(2,275)	(39,284)	(41,559)	146,196	(12,654)	133,542
Pease Development Authority	0.07702635%	230,315	1,634	6,431	8,065	(283)	-	(283)	18,165	2,072	20,237
Pelham SD	0.39764563%	1,188,991	8,435	17,344	25,779	(1,460)	-	(1,460)	93,776	5,586	99,362
Pembroke SD	0.32698760%	977,718	6,936	-	6,936	(1,200)	(117,114)	(118,314)	77,114	(37,725)	39,389
Pemi Baker Coop	0.16422107%	491,033	3,483	-	3,483	(603)	(40,999)	(41,602)	38,728	(13,206)	25,522
Piermont SD	0.01531832%	45,803	325	-	325	(56)	(257)	(313)	3,612	(83)	3,529
Pittsburg SD	0.02822671%	84,400	599	-	599	(104)	(19,379)	(19,483)	6,657	(6,242)	415
Pittsfield SD	0.14773805%	441,748	3,134	55,061	58,195	(542)	-	(542)	34,841	17,735	52,576
Plainfield SD	0.07409042%	221,536	1,572	6,897	8,469	(272)	-	(272)	17,473	2,222	19,695
Plaistow Public Library	0.00139013%	4,157	29	-	29	(5)	(85)	(90)	328	(27)	301
Plymouth SD	0.13010373%	389,020	2,760	-	2,760	(478)	(6,475)	(6,953)	30,682	(2,086)	28,596
Plymouth Village Water & Sewer	0.00528412%	15,800	112	383	495	(19)	-	(19)	1,246	124	1,370
Portsmouth Housing Authority	0.01852261%	55,384	393	1	394	(68)	-	(68)	4,368	-	4,368
Portsmouth SD	0.90619878%	2,709,603	19,223	-	19,223	(3,326)	(17,152)	(20,478)	213,707	(5,525)	208,182
Profile SD	0.07151680%	213,841	1,517	-	1,517	(262)	(6,612)	(6,874)	16,866	(2,130)	14,736
Prospect Mountain High School	0.13779509%	412,018	2,923	332	3,255	(506)	-	(506)	32,496	107	32,603
Raymond SD	0.29625167%	885,815	6,284	-	6,284	(1,087)	(17,158)	(18,245)	69,864	(5,527)	64,337
Rivendell Interstate SD	0.04592812%	137,329	974	11,985	12,959	(169)	-	(169)	10,831	3,860	14,691
Rochester SD	0.86494022%	2,586,237	18,347	-	18,347	(3,175)	(57,725)	(60,900)	203,977	(18,594)	185,383
Rockingham County	0.69711500%	2,084,427	14,787	60,036	74,823	(2,559)	-	(2,559)	164,399	19,338	183,737
Rockingham Planning Comm	0.00349144%	10,440	74	211	285	(13)	-	(13)	823	68	891
Rollinsford SD	0.04140884%	123,816	878	6,533	7,411	(152)	-	(152)	9,765	2,104	11,869
Rumney SD	0.03250178%	97,183	689	-	689	(119)	(1,503)	(1,622)	7,665	(484)	7,181
Rye SD	0.15683833%	468,959	3,327	-	3,327	(576)	(31,219)	(31,795)	36,987	(10,056)	26,931
Rye Water District	0.00290372%	8,682	62	1,739	1,801	(11)	-	(11)	685	560	1,245
Salem Housing Authority	0.00275880%	8,249	59	-	59	(10)	(154)	(164)	651	(49)	602
Salem SD	0.97602219%	2,918,381	20,704	-	20,704	(3,582)	(38,372)	(41,954)	230,173	(12,360)	217,813
Sanborn Regional SD	0.39435815%	1,179,161	8,365	-	8,365	(1,447)	(49,843)	(51,290)	93,001	(16,055)	76,946
Sanbornton Public Library	0.00075948%	2,271	16	77	93	(3)	-	(3)	179	24	203
Sandown Public Library	0.00073801%	2,207	16	178	194	(3)	-	(3)	174	57	231
SAU 02	0.00838375%	25,068	178	-	178	(31)	(1,315)	(1,346)	1,977	(423)	1,554
SAU 03	0.28887966%	863,772	6,128	-	6,128	(1,060)	(9,893)	(10,953)	68,126	(3,186)	64,940
SAU 06	0.00968800%	28,968	206	-	206	(36)	(759)	(795)	2,285	(245)	2,040
SAU 07	0.00658301%	19,684	140	-	140	(24)	(15)	(39)	1,552	(5)	1,547
SAU 09	0.01183493%	35,387	251	-	251	(43)	(1,755)	(1,798)	2,791	(565)	2,226
SAU 13	0.00841058%	25,148	178	5,589	5,767	(31)	-	(31)	1,983	1,800	3,783
SAU 15	0.00501576%	14,997	106	-	106	(18)	(14,551)	(14,569)	1,183	(4,687)	(3,504)
SAU 16	0.01849845%	55,312	392	-	392	(68)	(2,131)	(2,199)	4,362	(686)	3,676
SAU 19	0.01387988%	41,502	294	-	294	(51)	(3,773)	(3,824)	3,273	(1,215)	2,058
SAU 20	0.00797583%	23,848	169	-	169	(29)	(716)	(745)	1,881	(231)	1,650
SAU 21	0.01695267%	50,690	360	5,416	5,776	(62)	-	(62)	3,998	1,744	5,742
SAU 23	0.03135049%	93,740	665	4,041	4,706	(115)	-	(115)	7,393	1,302	8,695
SAU 24	0.01902445%	56,885	404	-	404	(70)	(7,382)	(7,452)	4,486	(2,378)	2,108
SAU 29	0.02065343%	61,755	438	4,382	4,820	(76)	-	(76)	4,871	1,412	6,283

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

Schedule of OPEB Amounts by Employer
Year Ended June 30, 2025

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2025)				Deferred Inflows of Resources			OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
SAU 34	0.00501307%	14,989	106	-	106	(18)	(1,076)	(1,094)	1,182	(346)	836
SAU 35	0.00531364%	15,888	113	-	113	(20)	(1,025)	(1,045)	1,253	(330)	923
SAU 39	0.01874535%	56,050	398	-	398	(69)	(6,468)	(6,537)	4,421	(2,083)	2,338
SAU 41	0.01277153%	38,188	271	-	271	(47)	(2,813)	(2,860)	3,012	(906)	2,106
SAU 42	2.37234276%	7,093,485	50,323	-	50,323	(8,708)	(356,143)	(364,851)	559,464	(114,714)	444,750
SAU 46	0.00912712%	27,291	194	8,315	8,509	(34)	-	(34)	2,152	2,678	4,830
SAU 48	0.01454006%	43,476	308	-	308	(53)	(1,405)	(1,458)	3,429	(452)	2,977
SAU 50	0.01382889%	41,349	293	1,304	1,597	(51)	-	(51)	3,261	420	3,681
SAU 53	0.07361542%	220,116	1,562	-	1,562	(270)	(5,156)	(5,426)	17,361	(1,661)	15,700
SAU 58	0.00304864%	9,116	65	1,900	1,965	(11)	-	(11)	719	612	1,331
SAU 67	0.01094664%	32,731	232	-	232	(40)	(735)	(775)	2,582	(237)	2,345
SAU 70	0.01584163%	47,368	336	8,556	8,892	(58)	-	(58)	3,736	2,756	6,492
Seabrook SD	0.22805992%	681,917	4,838	-	4,838	(837)	(37,915)	(38,752)	53,783	(12,213)	41,570
Seacoast Charter School	0.03470238%	103,763	736	-	736	(127)	(1,955)	(2,082)	8,184	(630)	7,554
Shaker Regional SD - SAU 80	0.31336804%	936,994	6,647	-	6,647	(1,150)	(29,426)	(30,576)	73,901	(9,478)	64,423
Somersworth Housing Authority	0.00563568%	16,851	120	1,317	1,437	(21)	-	(21)	1,329	424	1,753
Somersworth SD	0.32123652%	960,522	6,814	15,532	22,346	(1,179)	-	(1,179)	75,757	5,003	80,760
Souhegan Coop SD	0.23210151%	694,001	4,923	-	4,923	(852)	(24,016)	(24,868)	54,736	(7,736)	47,000
South Hampton SD	0.03356451%	100,360	712	1,473	2,185	(123)	-	(123)	7,915	475	8,390
Southern NH Planning Comm	0.00603018%	18,031	128	766	894	(22)	-	(22)	1,422	247	1,669
Stark SD	0.00764574%	22,861	162	3,790	3,952	(28)	-	(28)	1,803	1,221	3,024
State of New Hampshire	19.75547849%	59,070,386	419,064	652,246	1,071,310	(72,514)	-	(72,514)	4,658,892	210,087	4,868,979
Stewartstown SD	0.01739547%	52,014	369	949	1,318	(64)	-	(64)	4,102	306	4,408
Stoddard SD	0.01188055%	35,524	252	-	252	(44)	(4,842)	(4,886)	2,802	(1,560)	1,242
Strafford County	0.85873829%	2,567,693	18,216	49,097	67,313	(3,152)	-	(3,152)	202,514	15,815	218,329
Strafford SD	0.07844332%	234,551	1,664	-	1,664	(288)	(4,686)	(4,974)	18,499	(1,509)	16,990
Stratford SD	0.02069637%	61,884	439	4,729	5,168	(76)	-	(76)	4,881	1,523	6,404
Stratham SD	0.18490402%	552,877	3,922	-	3,922	(679)	(337)	(1,016)	43,606	(108)	43,498
Sullivan County	0.23115418%	691,169	4,903	12,610	17,513	(848)	-	(848)	54,513	4,062	58,575
Sunapee SD	0.16007750%	478,644	3,396	3,932	7,328	(588)	-	(588)	37,751	1,267	39,018
Swnh District Fire Mutual Aid	0.01441929%	43,115	306	21	327	(53)	-	(53)	3,400	7	3,407
Tamworth SD	0.06587038%	196,957	1,397	-	1,397	(242)	(8,551)	(8,793)	15,534	(2,754)	12,780
Thornton Public School Library	0.00028984%	867	6	6	12	(1)	(1)	(2)	68	2	70
Thornton SD	0.06819711%	203,915	1,447	328	1,775	(250)	-	(250)	16,083	106	16,189
Tilton-Northfield Fire Dist	0.12670890%	378,869	2,688	12,749	15,437	(465)	-	(465)	29,881	4,107	33,988
Timberlane Reg SD	0.90649666%	2,710,494	19,229	54,285	73,514	(3,327)	-	(3,327)	213,777	17,485	231,262
Town of Albany	0.00031667%	947	7	745	752	(1)	-	(1)	75	240	315
Town of Alexandria	0.01168465%	34,938	248	3,552	3,800	(43)	-	(43)	2,756	1,144	3,900
Town of Allenstown	0.09471970%	283,219	2,009	56,858	58,867	(348)	-	(348)	22,338	18,314	40,652
Town of Alstead	0.00983829%	29,417	209	-	209	(36)	(127)	(163)	2,320	(41)	2,279
Town of Alton	0.14866122%	444,508	3,153	34,709	37,862	(546)	-	(546)	35,058	11,180	46,238
Town of Amherst	0.15405001%	460,621	3,268	62,867	66,135	(565)	-	(565)	36,329	20,249	56,578
Town of Andover	0.01553033%	46,437	329	11,410	11,739	(57)	-	(57)	3,662	3,675	7,337
Town of Antrim	0.04002407%	119,675	849	17,659	18,508	(147)	-	(147)	9,439	5,688	15,127

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

Schedule of OPEB Amounts by Employer
Year Ended June 30, 2025

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2025)					Deferred Inflows of Resources			OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Town of Ashland	0.04045077%	120,951	858	3,988	4,846	(148)	-	(148)	9,539	1,284	10,823
Town of Atkinson	0.08580191%	256,554	1,820	19,043	20,863	(315)	-	(315)	20,234	6,134	26,368
Town of Auburn	0.08523566%	254,861	1,808	5,124	6,932	(313)	-	(313)	20,101	1,651	21,752
Town of Barnstead	0.06191467%	185,130	1,313	11,038	12,351	(227)	-	(227)	14,601	3,556	18,157
Town of Barrington	0.10310613%	308,295	2,187	-	2,187	(378)	(5,714)	(6,092)	24,315	(1,841)	22,474
Town of Bartlett	0.02614151%	78,165	555	-	555	(96)	(3,451)	(3,547)	6,165	(1,111)	5,054
Town of Bath	0.00455148%	13,609	97	371	468	(17)	-	(17)	1,073	119	1,192
Town of Bedford	0.54363661%	1,625,515	11,532	41,564	53,096	(1,995)	-	(1,995)	128,205	13,388	141,593
Town of Belmont	0.18484767%	552,709	3,921	23,200	27,121	(678)	-	(678)	43,592	7,473	51,065
Town of Bennington	0.00866553%	25,911	184	-	184	(32)	(11,793)	(11,825)	2,044	(3,799)	(1,755)
Town of Bethlehem	0.02839310%	84,898	602	-	602	(104)	(6,494)	(6,598)	6,696	(2,091)	4,605
Town of Boscaawen	0.03961616%	118,455	840	-	840	(145)	(2,495)	(2,640)	9,343	(804)	8,539
Town of Bow	0.13838818%	413,791	2,936	20,425	23,361	(508)	-	(508)	32,636	6,579	39,215
Town of Bradford	0.02300700%	68,793	488	-	488	(84)	(1,184)	(1,268)	5,426	(382)	5,044
Town of Brentwood	0.07771873%	232,385	1,649	-	1,649	(285)	(10,240)	(10,525)	18,328	(3,299)	15,029
Town of Bristol	0.12889340%	385,401	2,734	24,581	27,315	(473)	-	(473)	30,397	7,918	38,315
Town of Brookline	0.07591263%	226,985	1,610	7,683	9,293	(279)	-	(279)	17,902	2,475	20,377
Town of Campton	0.08101158%	242,231	1,718	4,695	6,413	(297)	-	(297)	19,105	1,512	20,617
Town of Canaan	0.04492712%	134,335	953	-	953	(165)	(114)	(279)	10,595	(36)	10,559
Town of Candia	0.02687415%	80,356	570	-	570	(99)	(18,834)	(18,933)	6,338	(6,067)	271
Town of Canterbury	0.01863800%	55,729	395	12,342	12,737	(68)	-	(68)	4,395	3,976	8,371
Town of Carroll	0.03396974%	101,572	721	-	721	(125)	(1,769)	(1,894)	8,011	(570)	7,441
Town of Center Harbor	0.02729817%	81,624	579	-	579	(100)	(259)	(359)	6,438	(84)	6,354
Town of Charlestown	0.03015626%	90,170	640	-	640	(111)	(18,029)	(18,140)	7,112	(5,807)	1,305
Town of Chester	0.07168587%	214,346	1,521	7,565	9,086	(263)	-	(263)	16,906	2,437	19,343
Town of Chesterfield	0.02657895%	79,473	564	-	564	(98)	(6,465)	(6,563)	6,268	(2,082)	4,186
Town of Chichester	0.02494192%	74,578	529	-	529	(92)	(12,456)	(12,548)	5,882	(4,012)	1,870
Town of Clarksville	0.00024690%	738	5	-	5	(1)	(215)	(216)	58	(69)	(11)
Town of Colebrook	0.03149004%	94,158	668	-	668	(116)	(761)	(877)	7,426	(245)	7,181
Town of Conway	0.19700195%	589,051	4,179	62,283	66,462	(723)	-	(723)	46,459	20,062	66,521
Town of Cornish	0.00693994%	20,751	147	-	147	(25)	(800)	(825)	1,637	(257)	1,380
Town of Croydon	0.00076484%	2,287	16	705	721	(3)	-	(3)	180	227	407
Town of Dalton	0.00127742%	3,820	27	3,004	3,031	(5)	-	(5)	301	968	1,269
Town of Danville	0.03676343%	109,925	780	-	1,524	(135)	-	(135)	8,670	240	8,910
Town of Deerfield	0.04754905%	142,175	1,009	-	1,009	(175)	(1,735)	(1,910)	11,213	(559)	10,654
Town of Deering	0.00558469%	16,699	118	6,903	7,021	(20)	-	(20)	1,317	2,224	3,541
Town of Derry	0.95015978%	2,841,050	20,155	28,166	48,321	(3,488)	-	(3,488)	224,074	9,072	233,146
Town of Dorchester	0.00071654%	2,143	15	-	15	(3)	(92)	(95)	169	(29)	140
Town of Dublin	0.02073662%	62,004	440	3,187	3,627	(76)	-	(76)	4,890	1,026	5,916
Town of Dunbarton	0.03001940%	89,760	637	-	637	(110)	(2,364)	(2,474)	7,079	(761)	6,318
Town of Durham	0.34490370%	1,031,288	7,316	20,361	27,677	(1,266)	-	(1,266)	81,338	6,558	87,896
Town of East Kingston	0.03245347%	97,038	688	-	688	(119)	(5,388)	(5,507)	7,653	(1,736)	5,917
Town of Eaton	0.00135256%	4,044	29	3,181	3,210	(5)	-	(5)	319	1,025	1,344
Town of Effingham	0.01265881%	37,851	269	5,631	5,900	(46)	-	(46)	2,985	1,814	4,799

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

Schedule of OPEB Amounts by Employer
Year Ended June 30, 2025

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2025)			Deferred Inflows of Resources			OPEB Expense				
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Town of Enfield	0.05334843%	159,516	1,132	14,794	15,926	(196)	-	(196)	12,581	4,765	17,346
Town of Epping	0.17205735%	514,465	3,650	23,669	27,319	(632)	-	(632)	40,576	7,624	48,200
Town of Epsom	0.05944570%	177,747	1,261	-	1,261	(218)	(2,874)	(3,092)	14,019	(926)	13,093
Town of Exeter	0.37434074%	1,119,307	7,941	-	7,941	(1,374)	(5,477)	(6,851)	88,280	(1,764)	86,516
Town of Farmington	0.10900481%	325,933	2,312	27,977	30,289	(400)	-	(400)	25,706	9,011	34,717
Town of Fitzwilliam	0.02095132%	62,646	444	410	854	(77)	-	(77)	4,941	132	5,073
Town of Francestown	0.00628244%	18,785	133	1,141	1,274	(23)	-	(23)	1,482	367	1,849
Town of Franconia	0.02252931%	67,364	478	10,982	11,460	(83)	-	(83)	5,313	3,537	8,850
Town of Freedom	0.01919620%	57,398	407	2,858	3,265	(70)	-	(70)	4,527	920	5,447
Town of Fremont	0.03536256%	105,737	750	3,972	4,722	(130)	-	(130)	8,339	1,279	9,618
Town of Gilford	0.27855026%	832,886	5,909	15,229	21,138	(1,022)	-	(1,022)	65,690	4,905	70,595
Town of Gilmanton	0.06288347%	188,026	1,334	-	1,334	(231)	(6,693)	(6,924)	14,830	(2,156)	12,674
Town of Goffstown	0.38255810%	1,143,878	8,115	35,754	43,869	(1,404)	-	(1,404)	90,218	11,517	101,735
Town of Gorham	0.05863792%	175,332	1,244	6,554	7,798	(215)	-	(215)	13,828	2,111	15,939
Town of Goshen	0.00138477%	4,141	29	321	350	(5)	-	(5)	327	103	430
Town of Grafton	0.00787654%	23,551	167	1,721	1,888	(29)	-	(29)	1,858	555	2,413
Town of Grantham	0.03411734%	102,013	724	-	724	(125)	(1,277)	(1,402)	8,046	(411)	7,635
Town of Greenfield	0.02092985%	62,582	444	2,023	2,467	(77)	-	(77)	4,936	652	5,588
Town of Greenland	0.11147646%	333,323	2,365	34,617	36,982	(409)	-	(409)	26,289	11,151	37,440
Town of Greenville	0.03001135%	89,736	637	-	637	(110)	(295)	(405)	7,078	(95)	6,983
Town of Groton	0.00086414%	2,584	18	534	552	(3)	-	(3)	204	172	376
Town of Hampstead	0.14171323%	423,733	3,006	50,907	53,913	(520)	-	(520)	33,420	16,397	49,817
Town of Hampton	0.62982765%	1,883,233	13,360	-	13,360	(2,312)	(34,540)	(36,852)	148,531	(11,126)	137,405
Town of Hampton Falls	0.04149203%	124,064	880	-	880	(152)	(7,198)	(7,350)	9,785	(2,318)	7,467
Town of Hancock	0.01078562%	32,250	229	-	229	(40)	(5,018)	(5,058)	2,544	(1,616)	928
Town of Hanover	0.33430862%	999,608	7,091	2,084	9,175	(1,227)	-	(1,227)	78,839	672	79,511
Town of Harrisville	0.00594967%	17,790	126	67	193	(22)	-	(22)	1,403	21	1,424
Town of Haverhill	0.02756922%	82,434	585	-	585	(101)	(35,116)	(35,217)	6,502	(11,311)	(4,809)
Town of Hebron	0.00709559%	21,216	151	-	151	(26)	(42)	(68)	1,673	(14)	1,659
Town of Henniker	0.07717931%	230,772	1,637	23,070	24,707	(283)	-	(283)	18,201	7,431	25,632
Town of Hill	0.00394229%	11,788	84	1,305	1,389	(14)	-	(14)	930	420	1,350
Town of Hillsborough	0.11401252%	340,906	2,418	29,414	31,832	(418)	-	(418)	26,887	9,474	36,361
Town of Hinsdale	0.04441454%	132,803	942	-	942	(163)	(8,490)	(8,653)	10,474	(2,735)	7,739
Town of Holderness	0.05017635%	150,031	1,064	11,721	12,785	(184)	-	(184)	11,833	3,776	15,609
Town of Hollis	0.19312407%	577,456	4,097	8,065	12,162	(709)	-	(709)	45,544	2,598	48,142
Town of Hooksett	0.38335246%	1,146,253	8,132	17,573	25,705	(1,407)	-	(1,407)	90,405	5,660	96,065
Town of Hopkinton	0.10118463%	302,550	2,146	3,964	6,110	(371)	-	(371)	23,862	1,277	25,139
Town of Hudson	0.72562618%	2,169,677	15,392	63,869	79,261	(2,663)	-	(2,663)	171,123	20,572	191,695
Town of Jackson	0.03000329%	89,712	636	11,106	11,742	(110)	-	(110)	7,076	3,578	10,654
Town of Jaffrey	0.08582606%	256,626	1,821	-	1,821	(315)	(10,694)	(11,009)	20,240	(3,445)	16,795
Town of Jefferson	0.00098490%	2,945	21	102	123	(4)	-	(4)	232	33	265
Town of Kensington	0.04114047%	123,013	873	4,039	4,912	(151)	-	(151)	9,702	1,301	11,003
Town of Kingston	0.10268211%	307,027	2,178	9,806	11,984	(377)	-	(377)	24,215	3,158	27,373
Town of Lancaster	0.05516795%	164,956	1,170	7,884	9,054	(202)	-	(202)	13,010	2,540	15,550

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

Schedule of OPEB Amounts by Employer
Year Ended June 30, 2025

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2025)				Deferred Inflows of Resources			OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Town of Landaff	0.00056088%	1,677	12	206	218	(2)	-	(2)	132	66	198
Town of Lee	0.07596362%	227,137	1,611	18,640	20,251	(279)	-	(279)	17,914	6,004	23,918
Town of Lempster	0.00188661%	5,641	40	42	82	(7)	-	(7)	445	14	459
Town of Lincoln	0.07457617%	222,988	1,582	-	1,582	(274)	(405)	(679)	17,587	(130)	17,457
Town of Lisbon	0.01921231%	57,446	408	-	408	(71)	(823)	(894)	4,531	(265)	4,266
Town of Litchfield	0.10000919%	299,035	2,121	42,209	44,330	(367)	-	(367)	23,585	13,595	37,180
Town of Littleton	0.19669601%	588,136	4,172	16,287	20,459	(722)	-	(722)	46,386	5,246	51,632
Town of Londonderry	0.87167084%	2,606,362	18,490	57,414	75,904	(3,199)	-	(3,199)	205,564	18,493	224,057
Town of Loudon	0.06487474%	193,980	1,376	-	1,376	(238)	(13,663)	(13,901)	15,299	(4,401)	10,898
Town of Lyme	0.01872656%	55,994	397	16,422	16,819	(69)	-	(69)	4,416	5,289	9,705
Town of Lyndeborough	0.00487084%	14,564	103	-	103	(18)	(5,758)	(5,776)	1,149	(1,855)	(706)
Town of Madison	0.02194159%	65,607	465	-	465	(81)	(6,527)	(6,608)	5,174	(2,102)	3,072
Town of Marlborough	0.02000935%	59,829	424	4,227	4,651	(73)	-	(73)	4,719	1,361	6,080
Town of Marlow	0.00157531%	4,710	33	-	33	(6)	(119)	(125)	372	(39)	333
Town of Mason	0.01121501%	33,534	238	-	238	(41)	(12,260)	(12,301)	2,645	(3,949)	(1,304)
Town of Meredith	0.13326776%	398,481	2,827	31,588	34,415	(489)	-	(489)	31,428	10,175	41,603
Town of Merrimack	0.66715464%	1,994,843	14,152	-	14,152	(2,449)	(75,971)	(78,420)	157,334	(24,471)	132,863
Town of Middleton	0.00539147%	16,121	114	-	114	(20)	(23,304)	(23,324)	1,271	(7,507)	(6,236)
Town of Milford	0.23743394%	709,946	5,037	11,717	16,754	(871)	-	(871)	55,994	3,774	59,768
Town of Milton	0.06251044%	186,911	1,326	2,656	3,982	(229)	-	(229)	14,742	856	15,598
Town of Monroe	0.00112982%	3,378	24	125	149	(4)	-	(4)	266	40	306
Town of Mont Vernon	0.02886811%	86,318	612	6,190	6,802	(106)	-	(106)	6,808	1,994	8,802
Town of Moultonborough	0.12853916%	384,342	2,727	14,555	17,282	(472)	-	(472)	30,313	4,688	35,001
Town of Nelson	0.00710633%	21,248	151	10,932	11,083	(26)	-	(26)	1,676	3,522	5,198
Town of New Boston	0.06862113%	205,182	1,456	16,192	17,648	(252)	-	(252)	16,183	5,216	21,399
Town of New Castle	0.05035347%	150,561	1,068	12,628	13,696	(185)	-	(185)	11,875	4,068	15,943
Town of New Durham	0.01753502%	52,431	372	-	372	(64)	(24,931)	(24,995)	4,135	(8,030)	(3,895)
Town of New Hampton	0.03960274%	118,415	840	10,060	10,900	(145)	-	(145)	9,339	3,240	12,579
Town of New Ipswich	0.03051587%	91,245	647	7,666	8,313	(112)	-	(112)	7,196	2,469	9,665
Town of New London	0.08744967%	261,481	1,855	-	1,855	(321)	(2,448)	(2,769)	20,623	(788)	19,835
Town of Newbury	0.03111433%	93,034	660	4,494	5,154	(114)	-	(114)	7,338	1,447	8,785
Town of Newfields	0.03290970%	98,403	698	1,617	2,315	(121)	-	(121)	7,761	5,219	8,282
Town of Newington	0.15046196%	449,893	3,192	16,515	19,707	(552)	-	(552)	35,483	5,319	40,802
Town of Newmarket	0.10464118%	312,885	2,220	-	2,220	(384)	(3,569)	(3,953)	24,677	(1,150)	23,527
Town of Newport	0.12288201%	367,427	2,607	-	2,607	(451)	(3,117)	(3,568)	28,979	(1,004)	27,975
Town of Newton	0.04088016%	122,235	867	3,692	4,559	(150)	-	(150)	9,641	1,189	10,830
Town of North Hampton	0.16375411%	489,637	3,474	1,338	4,812	(601)	-	(601)	38,618	431	39,049
Town of Northfield	0.03808110%	113,865	808	3,744	4,552	(140)	-	(140)	8,981	1,206	10,187
Town of Northumberland	0.02149878%	64,283	456	-	456	(79)	(8,430)	(8,509)	5,070	(2,715)	2,355
Town of Northwood	0.05684256%	169,964	1,206	-	1,206	(209)	(9,261)	(9,470)	13,405	(2,983)	10,422
Town of Nottingham	0.06412332%	191,734	1,360	3,142	4,502	(235)	-	(235)	15,122	1,012	16,134
Town of Orford	0.00822273%	24,587	174	44	218	(30)	-	(30)	1,939	14	1,953
Town of Ossipee	0.05228034%	156,322	1,109	-	1,109	(192)	(24,783)	(24,975)	12,329	(7,983)	4,346
Town of Pelham	0.36414284%	1,088,815	7,724	-	7,724	(1,337)	(9,788)	(11,125)	85,875	(3,153)	82,722

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

Schedule of OPEB Amounts by Employer
Year Ended June 30, 2025

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2025)				Deferred Inflows of Resources			OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Town of Pembroke	0.08226216%	245,970	1,745	7,948	9,693	(302)	-	(302)	19,400	2,560	21,960
Town of Peterborough	0.13842307%	413,896	2,936	11,122	14,058	(508)	-	(508)	32,644	3,582	36,226
Town of Piermont	0.00734786%	21,971	156	-	156	(27)	(271)	(298)	1,733	(87)	1,646
Town of Pittsburg	0.00939549%	28,093	199	5,141	5,340	(34)	-	(34)	2,216	1,656	3,872
Town of Pittsfield	0.06260437%	187,192	1,328	12,383	13,711	(230)	-	(230)	14,764	3,988	18,752
Town of Plainfield	0.01554106%	46,469	330	-	330	(57)	(19,074)	(19,131)	3,665	(6,144)	(2,479)
Town of Plaistow	0.18350315%	548,688	3,893	90,788	94,681	(674)	-	(674)	43,275	29,243	72,518
Town of Plymouth	0.16674908%	498,592	3,537	14,162	17,699	(612)	-	(612)	39,324	4,561	43,885
Town of Raymond	0.13212989%	395,078	2,803	-	2,803	(485)	(21,389)	(21,874)	31,160	(6,890)	24,270
Town of Rindge	0.06611191%	197,680	1,402	13,453	14,855	(243)	-	(243)	15,591	4,333	19,924
Town of Rollinsford	0.02818646%	84,280	598	9,002	9,600	(103)	-	(103)	6,647	2,899	9,546
Town of Rumney	0.00867358%	25,935	184	-	184	(32)	(6,943)	(6,975)	2,045	(2,236)	(191)
Town of Rye	0.17745150%	530,593	3,764	901	4,665	(651)	-	(651)	41,848	290	42,138
Town of Salem	1.15797150%	3,462,423	24,563	83,705	108,268	(4,250)	-	(4,250)	273,082	26,962	300,044
Town of Salisbury	0.00055015%	1,645	12	-	12	(2)	(125)	(127)	130	(40)	90
Town of Sanbornton	0.06738665%	201,491	1,429	15,775	17,204	(247)	-	(247)	15,892	5,081	20,973
Town of Sandown	0.05274461%	157,710	1,119	4,903	6,022	(194)	-	(194)	12,439	1,579	14,018
Town of Sandwich	0.01829450%	54,702	388	2	390	(67)	-	(67)	4,314	-	4,314
Town of Seabrook	0.55162586%	1,649,403	11,701	-	11,701	(2,025)	(51,372)	(53,397)	130,089	(16,547)	113,542
Town of Shelburne	0.00078094%	2,335	17	-	17	(3)	(126)	(129)	184	(40)	144
Town of South Hampton	0.00543709%	16,257	115	1	116	(20)	(6)	(26)	1,282	(2)	1,280
Town of Springfield	0.01664941%	49,783	353	3,138	3,491	(61)	-	(61)	3,926	1,011	4,937
Town of Stark	0.00024958%	746	5	587	592	(1)	-	(1)	59	189	248
Town of Stewartstown	0.00034082%	1,019	7	20	27	(1)	-	(1)	80	6	86
Town of Strafford	0.05630582%	168,359	1,194	11,932	13,126	(207)	-	(207)	13,278	3,844	17,122
Town of Stratford	0.00072727%	2,175	15	-	15	(3)	(66)	(69)	172	(21)	151
Town of Stratham	0.08827356%	263,945	1,872	-	1,872	(324)	(2,684)	(3,008)	20,817	(865)	19,952
Town of Sugar Hill	0.01467692%	43,885	311	18	329	(54)	(1)	(55)	3,461	6	3,467
Town of Sunapee	0.04725921%	141,309	1,002	2,184	3,186	(173)	-	(173)	11,145	703	11,848
Town of Sutton	0.02269569%	67,862	481	-	481	(83)	(2,977)	(3,060)	5,352	(959)	4,393
Town of Swanzey	0.05458292%	163,207	1,158	-	1,158	(200)	(29,694)	(29,894)	12,872	(9,565)	3,307
Town of Tamworth	0.01715931%	51,308	364	-	364	(63)	(4,849)	(4,912)	4,047	(1,562)	2,485
Town of Thornton	0.03098015%	92,633	657	-	657	(114)	(323)	(437)	7,306	(104)	7,202
Town of Tilton	0.08040239%	240,409	1,706	14,855	16,561	(295)	-	(295)	18,961	4,785	23,746
Town of Troy	0.02010060%	60,102	426	-	426	(74)	(212)	(286)	4,740	(68)	4,672
Town of Tuftonboro	0.04460508%	133,373	946	376	1,322	(164)	-	(164)	10,519	121	10,640
Town of Unity	0.00114861%	3,434	24	196	220	(4)	-	(4)	271	63	334
Town of Wakefield	0.10883574%	325,427	2,309	17,192	19,501	(399)	-	(399)	25,666	5,538	31,204
Town of Walpole	0.04056617%	121,296	860	-	860	(149)	(3,470)	(3,619)	9,567	(1,117)	8,450
Town of Warner	0.01399259%	41,839	297	-	297	(51)	(9,665)	(9,716)	3,300	(3,113)	187
Town of Warren	0.00397181%	11,876	84	-	84	(15)	(363)	(378)	937	(117)	820
Town of Washington	0.00814490%	24,354	173	2,214	2,387	(30)	-	(30)	1,921	713	2,634
Town of Waterville Valley	0.05796969%	173,334	1,230	3,371	4,601	(213)	-	(213)	13,671	1,086	14,757
Town of Weare	0.10912826%	326,302	2,315	-	2,315	(401)	(9)	(410)	25,735	(3)	25,732

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

Schedule of OPEB Amounts by Employer
Year Ended June 30, 2025

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2025)					Deferred Inflows of Resources			OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Town of Webster	0.00901977%	26,970	191	2,064	2,255	(33)	-	(33)	2,127	665	2,792
Town of Westmoreland	0.00144112%	4,309	31	161	192	(5)	-	(5)	340	52	392
Town of Whitefield	0.03699422%	110,616	785	-	785	(136)	(1,483)	(1,619)	8,724	(478)	8,246
Town of Wilmot	0.01244949%	37,225	264	7,989	8,253	(46)	-	(46)	2,936	2,573	5,509
Town of Wilton	0.04913777%	146,926	1,042	4,719	5,761	(180)	-	(180)	11,588	1,520	13,108
Town of Winchester	0.03341422%	99,911	709	16,828	17,537	(123)	-	(123)	7,880	5,421	13,301
Town of Windham	0.35176045%	1,051,790	7,462	-	7,462	(1,291)	(10,772)	(12,063)	82,955	(3,470)	79,485
Town of Wolfeboro	0.18311671%	547,533	3,884	-	3,884	(672)	(30,191)	(30,863)	43,184	(9,725)	33,459
Town of Woodstock	0.04231055%	126,512	898	448	1,346	(155)	-	(155)	9,978	144	10,122
Unity SD	0.03043000%	90,988	645	10,083	10,728	(112)	-	(112)	7,176	3,247	10,423
Village District of Eastman	0.00276417%	8,265	59	250	309	(10)	-	(10)	652	81	733
Village District of Eidelweiss	0.00086414%	2,584	18	-	18	(3)	(798)	(801)	204	(257)	(53)
Virtual Lrng Acad Charter Schl	0.12772869%	381,919	2,709	-	2,709	(469)	(8,296)	(8,765)	30,122	(2,672)	27,450
Wakefield SD	0.09355231%	279,729	1,984	-	1,984	(343)	(11,659)	(12,002)	22,062	(3,755)	18,307
Warner Village Water District	0.00093660%	2,801	20	-	20	(3)	(64)	(67)	221	(21)	200
Warren SD	0.02061318%	61,635	437	-	437	(76)	(3,606)	(3,682)	4,861	(1,162)	3,699
Washington SD	0.01324922%	39,616	281	988	1,269	(49)	-	(49)	3,125	318	3,443
Waterville Estates Village Dis	0.00572693%	17,124	121	7	128	(21)	-	(21)	1,351	2	1,353
Waterville Valley SD	0.01305600%	39,038	277	-	277	(48)	(9,502)	(9,550)	3,079	(3,060)	19
Weare SD	0.19853700%	593,641	4,211	21,293	25,504	(729)	-	(729)	46,821	6,858	53,679
Weeks Public Library	0.00092586%	2,768	20	309	329	(3)	-	(3)	218	99	317
Wentworth SD	0.01593824%	47,657	338	-	338	(59)	(9,073)	(9,132)	3,759	(2,922)	837
Westmoreland SD	0.03395364%	101,524	720	6,405	7,125	(125)	-	(125)	8,007	2,063	10,070
White Mountains Reg SD	0.27138758%	811,470	5,757	-	5,757	(996)	(3,506)	(4,502)	64,001	(1,129)	62,872
Wilton-Lyndeborough Coop SD	0.14791517%	442,278	3,138	34,102	37,240	(543)	-	(543)	34,883	10,984	45,867
Winchester SD	0.07022864%	209,989	1,490	-	1,490	(258)	(19,385)	(19,643)	16,562	(6,244)	10,318
Windham SD	0.73449299%	2,196,190	15,580	65,639	81,219	(2,696)	-	(2,696)	173,214	21,143	194,357
Winnacunnet Coop SD	0.38228974%	1,143,075	8,109	-	8,109	(1,403)	(22,065)	(23,468)	90,155	(7,107)	83,048
Winnisquam Reg SD	0.28195046%	843,053	5,981	-	5,981	(1,035)	(12,674)	(13,709)	66,492	(4,082)	62,410
Woodsville Fire District	0.00821736%	24,571	174	2,344	2,518	(30)	-	(30)	1,938	755	2,693
Total for All Employers	100.0000%	\$ 299,007,692	\$ 2,121,226	\$ 3,995,875	\$ 6,117,101	\$ (367,044)	\$ (3,995,875)	\$ (4,362,919)	\$ 23,582,790	\$ -	\$ 23,582,790

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, 2025

(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 2025 Annual Comprehensive Financial Report, which can be found on the system's website at <https://www.nhrs.org/funding-and-investments/reports-valuations>.

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b) and members are designated in statute by type. The four membership types are Group II Police 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 2025 were as follows:

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

(2) Basis of Presentation

The 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, 2025

(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 the 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, 2024 through June 30, 2025.

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, 2025 is as follows:

Total employer contributions per schedule	\$ 37,262,575
Contribution adjustments	(8,927)
Other miscellaneous items	(1,253)
Total Employer contributions per System financial statements	\$ 37,252,395

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 on June 30, 2025 were as follows:

Collective total OPEB liability	\$ 353,696,809
Plan fiduciary net position	<u>\$ 54,689,117</u>
Collective net OPEB liability	<u>\$ 299,007,692</u>

The collective total OPEB liability as of June 30, 2025 is based on an actuarial valuation performed as of June 30, 2024 rolled forward to June 30, 2025, utilizing procedures incorporating the actuarial assumptions.

(a) Actuarial Assumptions

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

Inflation	2.25%
Salary increases	6.0% average, including inflation
Wage inflation	3.00% (2.50% for Teachers)
Investment rate of return	6.75%, net of investment expenses, 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, 2025

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-2021.

The actuarial assumptions used in the June 30, 2024 valuation to calculate the total pension liability as of June 30, 2025 were based on the results of an actuarial experience study for the period from July 1, 2019 – June 30, 2023.

(b) Long-Term Rates of Return

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

Asset Class	Target Allocation	30-Year Return*
Broad US Equity	24.0%	5.35%
Global Ex-US Equity	16.0%	5.40%
Public Equity	40.0%	
Real Estate Equity	10.0%	4.25%
Private Equity	10.0%	6.45%
Private Market Equity	20.0%	
Private Debt	10.0%	4.90%
Private Debt	10.0%	
Core Fixed Income	15.0%	2.55%
Non-Core Fixed Income	10.0%	
Fixed Income	25.0%	
Infrastructure	5.0%	4.45%
Infrastructure	5.0%	
TOTAL	100.0%	

*Real rates of return are presented net of 2.40% inflation.

(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.

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, 2025

(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 on June 30, 2025 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, 2025	\$ 324,180,381	299,007,692	277,150,213

GASB 74 requires the sensitivity of the net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to change in the healthcare cost trend assumption.

(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, 2025.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
Difference between expected and actual experience	2025	4.1046	\$ -	\$ 2,804,478	\$ 683,252	\$ 2,121,226
Total Deferred Outflows of Resources			<u>\$ -</u>	<u>2,804,478</u>	<u>683,252</u>	<u>2,121,226</u>
Deferred Inflows of Resources:						
Difference between projected and actual earnings on OPEB plan investments:						
	2021	5.0000	(1,629,011)	-	(1,629,011)	-
	2022	5.0000	2,445,466	-	1,222,733	1,222,733
	2023	5.0000	(337,749)	-	(112,584)	(225,165)
	2024	5.0000	(552,333)	-	(138,083)	(414,250)
	2025	5.0000	-	(1,187,953)	(237,591)	(950,362)
Subtotal			<u>(73,627)</u>	<u>(1,187,953)</u>	<u>(894,536)</u>	<u>(367,044)</u>
Total Deferred Inflows of Resources			<u>\$ (73,627)</u>	<u>\$ (1,187,953)</u>	<u>\$ (894,536)</u>	<u>\$ (367,044)</u>

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, 2025

(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 1.0000, 1.0000 and 4.1046 years for 2023, 2024 and 2025 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:	
2026	\$ 1,417,728
2027	194,996
2028	307,577
2029	(166,119)
2030	-
Total	\$ 1,754,182

(6) OPEB Expense

The components of allocable OPEB expense for the year ended June 30, 2025 (excluding employer specific OPEB expense for changes in proportion) are as follows:

Service Cost	\$301,198
Interest on the Total OPEB Liability	23,150,661
Current-Period Benefit Changes	3,300,845
Projected Earning on Plan Investments	(3,400,178)
OPEB Plan Administrative Expenses	419,979
Other Changes in Plan Fiduciary Net Position	21,570
Recognition (amortization) of Deferred net resources	
Outflows Due to Liabilities	683,252
(Inflows) Due to Assets	(894,537)
Total OPEB Expense	\$23,582,790