



**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, 2023

(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, 2023 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, 2023), 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, 2023 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, 2023 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, 2023, and our report thereon dated December 15, 2023 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 8, 2024

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER
OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of Employer Allocations
Year Ended June 30, 2023

Entity	2023 Employer OPEB Contribution	Proportionate Share
Allenstown SD	\$ 41,334	0.09444231%
Alton SD	57,338	0.13100918%
Amherst SD	190,267	0.43473304%
Andover SD	24,138	0.05515190%
Androscoggin Valley Reg Refuse	2,675	0.00611199%
Ashland SD	24,188	0.05526614%
Auburn SD	57,232	0.13076698%
Barnstead SD	46,757	0.10683310%
Barrington SD	110,542	0.25257275%
Bartlett SD	26,248	0.05997295%
Bath SD	8,692	0.01985998%
Bcep Solid Waste District	1,015	0.00231913%
Bedford SD	461,170	1.05370787%
Belknap County	109,414	0.24999543%
Belknap County Conserv. Dist	163	0.00037243%
Berlin Housing Authority	1,073	0.00245165%
Berlin Water Works	1,837	0.00419728%
Bethlehem SD	22,736	0.05194853%
Bow SD - SAU 67	204,946	0.46827246%
Brentwood SD	39,946	0.09127093%
Brookline Public Library	276	0.00063062%
Brookline SD	61,225	0.13989042%
Campton SD	40,010	0.09141716%
Candia SD	31,220	0.07133326%
Carroll County	110,674	0.25287435%
Center Conway Fire Precinct	1,993	0.00455372%
Central Hooksett Wtr Precinct	570	0.00130237%
Cheshire County	97,003	0.22163806%
Chester SD - (SAU 82)	59,115	0.13506937%
Chesterfield SD	34,036	0.07776742%
Chichester SD	27,909	0.06376810%
City of Berlin	110,522	0.25252705%
City of Claremont	99,845	0.22813163%
City of Concord	595,574	1.36080189%
City of Dover	754,405	1.72370814%
City of Franklin	100,660	0.22999379%
City of Keene	311,599	0.71195940%
City of Laconia	258,417	0.59044610%
City of Lebanon	227,308	0.51936645%
City of Manchester	1,474,075	3.36805175%
City of Nashua	1,232,296	2.81562112%
City of Portsmouth	425,505	0.97221841%

NEW HAMPSHIRE RETIREMENT SYSTEM
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OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of Employer Allocations
Year Ended June 30, 2023

Entity	2023 Employer OPEB Contribution	Proportionate Share
City of Rochester	274,934	0.62818509%
City of Somersworth	118,847	0.27154849%
Claremont SD	192,280	0.43933246%
Cocheco Academy of The Arts	260	0.00059406%
Colebrook SD	37,459	0.08558849%
Community College System of NH	343,038	0.78379305%
Concord SD	598,831	1.36824368%
Contoocook Valley SD	320,563	0.73244087%
Conway SD	183,852	0.42007567%
Conway Village Fire District	16,763	0.03830107%
Cook Memorial Library	135	0.00030846%
Coos County Institute	60,189	0.13752331%
Coos County Nursing Home	12,508	0.02857900%
Cornish SD	15,997	0.03655087%
County of Merrimack	287,036	0.65583644%
Croydon Village School	2,026	0.00462912%
Deerfield Community School	57,785	0.13203051%
Derry Coop SD	386,502	0.88310211%
Derry Housing Authority	152	0.00034730%
Dover Housing Authority	4,875	0.01113868%
Dresden SD	85,378	0.19507659%
Dunbarton SD - SAU 67	24,507	0.05599501%
East Kingston SD	18,788	0.04292791%
Epping SD	105,020	0.23995577%
Epsom SD	46,078	0.10528168%
Errol SD	1,817	0.00415159%
Exeter Reg Coop SD	395,942	0.90467116%
Exeter SD	144,534	0.33023964%
Fall Mountain Reg SD	191,136	0.43671858%
Farmington SD - (SAU 61)	94,030	0.21484518%
Franklin SD	102,176	0.23345763%
Freedom SD	7,529	0.01720269%
Fremont SD - SAU 83	43,451	0.09927936%
Gilford SD	147,899	0.33792818%
Gilmanton SD	47,788	0.10918878%
Goffstown SD	294,856	0.67370403%
Goffstown Village Precinct	443	0.00101219%
Governor Wentworth Reg SD	322,513	0.73689634%
Grafton County	142,804	0.32628683%
Grantham SD	32,193	0.07355643%
Great Bay Elearning School	13,013	0.02973285%
Greenland SD	54,712	0.12500914%

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

Schedule of Employer Allocations
Year Ended June 30, 2023

Entity	2023 Employer OPEB Contribution	Proportionate Share
Grs Coop SD	46,625	0.10653149%
Hampstead SD	127,710	0.29179919%
Hampton Falls SD	38,312	0.08753747%
Hampton SD - SAU 90	152,103	0.34753372%
Hanover SD	75,786	0.17316023%
Harrisville SD	8,452	0.01931162%
Haverhill Coop SD	78,758	0.17995083%
Henniker SD	46,396	0.10600826%
Hill SD	5,149	0.01176473%
Hillsboro-Deering SD	157,441	0.35973030%
Hillsborough County	330,999	0.75628564%
Hinsdale SD	74,312	0.16979235%
Holderness SD	28,017	0.06401486%
Hollis SD	98,089	0.22411942%
Hollis-Brookline Coop	151,411	0.34595260%
Hooksett Public Library	1,318	0.00301144%
Hooksett SD	130,606	0.29841614%
Hooksett Sewer Commission	1,441	0.00329248%
Hooksett Village Wtr Precinct	1,130	0.00258189%
Hopkinton SD	132,849	0.30354107%
Hudson SD	324,936	0.74243255%
Inter-Lakes SD	161,566	0.36915533%
Jackson SD	9,297	0.02124232%
Jaffrey-Rindge Coop SD	151,297	0.34569213%
John Stark SD	72,807	0.16635364%
Kearsarge Reg SD - SAU 65	265,297	0.60616592%
Keene SD	351,595	0.80334458%
Kensington SD	23,466	0.05361647%
Laconia Housing & Redevelopmnt	5,900	0.01348066%
Laconia SD	241,433	0.55164007%
Laconia Water Works	3,505	0.00800843%
Lafayette Reg SD	18,318	0.04185403%
Lakes Region Mutual Fire Aid	4,194	0.00958269%
Lakes Region Planning Comm.	686	0.00156741%
Land & Comm Heritage Inv Prog	1,532	0.00350040%
Landaff SD	1,215	0.00277610%
Lebanon SD	262,837	0.60054517%
Lempster SD	12,828	0.02931016%
Lincoln-Woodstock Coop SD	44,345	0.10132202%
Lisbon Reg SD	40,648	0.09287490%
Litchfield SD	146,697	0.33518178%
Littleton Public Library	518	0.00118356%

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Schedule of Employer Allocations
Year Ended June 30, 2023

Entity	2023 Employer OPEB Contribution	Proportionate Share
Littleton SD	102,078	0.23323371%
Littleton Water & Light	4,153	0.00948901%
Londonderry SD	527,258	1.20470955%
Lower Bartlett Water Precinct	535	0.00122240%
Lyme SD	34,690	0.07926172%
Madison SD	20,486	0.04680760%
Manchester SD	1,396,562	3.19094557%
Marlborough SD	20,580	0.04702237%
Marlow SD	5,396	0.01232909%
Mascenic Reg SD	104,583	0.23895728%
Mascoma Valley Regional SD	126,167	0.28827365%
Mason SD (SAU 89)	9,053	0.02068482%
Meriden Village Water District	178	0.00040670%
Merrimack SD	425,757	0.97279420%
Merrimack Valley SD	266,034	0.60784986%
Merrimack Village District	3,710	0.00847682%
Middleton SD	22,876	0.05226841%
Milan SD	9,221	0.02106867%
Milford Area Communication Ctr	1,139	0.00260245%
Milford SD	263,759	0.60265181%
Milton SD	43,247	0.09881324%
Monadnock Reg SD- SAU 93	174,406	0.39849291%
Monroe SD	18,056	0.04125539%
Mont Vernon SD	27,510	0.06285644%
Moultonborough SD - SAU 45	90,555	0.20690530%
Mountain Lakes District	192	0.00043869%
Nashua Airport Authority	1,000	0.00228486%
Nashua Housing Redevelop Auth	4,747	0.01084622%
Nelson SD	6,707	0.01532454%
New Boston SD	54,654	0.12487662%
New Castle SD	5,363	0.01225369%
New London-Springfield Wtr Sys	596	0.00136178%
Newfields SD	17,224	0.03935439%
Newfound Area SD	138,790	0.31711541%
Newington SD	8,287	0.01893462%
Newmarket Housing Authority	642	0.00146688%
Newmarket SD	143,896	0.32878190%
Newport SD	96,216	0.21983988%
Next Charter School	7,828	0.01788587%
NH Comm Development Fin Auth	67	0.00015309%
NH Municipal Bond Bank	847	0.00193527%
NH Retirement System	-	0.00000000%

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

Schedule of Employer Allocations
Year Ended June 30, 2023

Entity	2023 Employer OPEB Contribution	Proportionate Share
North Conway Wtr Precinct	8,253	0.01885693%
North Country Charter Academy	4,099	0.00936563%
North Country Edu Srvc Ag Inc	6,282	0.01435348%
North Hampton SD	59,416	0.13575711%
Northumberland SD	41,920	0.09578124%
Northwood SD	54,839	0.12529932%
Nottingham SD	55,422	0.12663139%
Oyster River Coop SD	305,061	0.69702100%
Pease Development Authority	34,800	0.07951305%
Pelham SD	182,452	0.41687687%
Pembroke SD	170,987	0.39068098%
Pemi Baker Coop	81,581	0.18640098%
Piermont SD	6,679	0.01526057%
Pittsburg SD	16,568	0.03785552%
Pittsfield SD	50,440	0.11524823%
Plainfield SD	32,811	0.07496847%
Plaistow Public Library	585	0.00133664%
Plymouth SD	61,891	0.14141213%
Plymouth Village Water & Sewer	2,163	0.00494215%
Portsmouth Housing Authority	7,153	0.01634359%
Portsmouth SD	423,653	0.96798686%
Profile SD	34,817	0.07955189%
Prospect Mountain High School	65,492	0.14963991%
Raymond SD	139,770	0.31935457%
Rivendell Interstate SD	17,505	0.03999644%
Rochester SD	429,591	0.98155434%
Rockingham County	270,832	0.61881261%
Rockingham Planning Comm	1,374	0.00313939%
Rollinsford SD	17,231	0.03937038%
Rumney SD	17,041	0.03893626%
Rye SD	74,431	0.17006425%
Rye Water District	923	0.00210892%
Salem Housing Authority	1,193	0.00272584%
Salem SD	461,357	1.05413514%
Sanborn Regional SD	206,718	0.47232123%
Sanbornton Public Library	280	0.00063976%
Sandown Public Library	322	0.00073572%
SAU 02	3,597	0.00821863%
SAU 03	135,416	0.30940630%
SAU 06	2,953	0.00674719%
SAU 07	4,768	0.01089420%
SAU 09	4,400	0.01005337%

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OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of Employer Allocations
Year Ended June 30, 2023

Entity	2023 Employer OPEB Contribution	Proportionate Share
SAU 13	3,033	0.00692997%
SAU 15	2,288	0.00522775%
SAU 16	10,939	0.02499406%
SAU 19	8,662	0.01979144%
SAU 20	3,300	0.00754003%
SAU 21	6,248	0.01427579%
SAU 23	15,275	0.03490120%
SAU 24	11,063	0.02527738%
SAU 29	9,309	0.02126974%
SAU 34	2,266	0.00517749%
SAU 35	5,078	0.01160251%
SAU 39	9,021	0.02061170%
SAU 41	6,783	0.01549819%
SAU 42	1,196,459	2.73373867%
SAU 44	-	0.00000000%
SAU 46	3,796	0.00867332%
SAU 48	7,602	0.01736949%
SAU 50	3,964	0.00905718%
SAU 53	31,748	0.07253967%
SAU 58	1,294	0.00295661%
SAU 67	4,772	0.01090334%
SAU 70	5,046	0.01152939%
Seabrook SD	111,768	0.25537399%
Seacoast Charter School	16,587	0.03789894%
Shaker Regional SD - SAU 80	147,815	0.33773625%
Somersworth Housing Authority	1,918	0.00438236%
Somersworth SD	152,994	0.34956953%
Souhegan Coop SD	114,674	0.26201378%
South Hampton SD	15,599	0.03564150%
Southern NH Planning Comm	2,150	0.00491244%
Stark SD	2,678	0.00611885%
State of New Hampshire	7,974,335	18.22022145%
Stewartstown SD	8,505	0.01943272%
Stoddard SD	6,229	0.01423238%
Strafford County	351,004	0.80199422%
Strafford SD	35,187	0.08039729%
Stratford SD	9,144	0.02089274%
Stratham SD	88,566	0.20236072%
Sullivan County	92,305	0.21090380%
Sunapee SD	73,093	0.16700711%
Swnh District Fire Mutual Aid	5,569	0.01272437%
Tamworth SD	33,075	0.07557167%

NEW HAMPSHIRE RETIREMENT SYSTEM
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Schedule of Employer Allocations
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Entity	2023 Employer OPEB Contribution	Proportionate Share
Thornton Public School Library	116	0.00026504%
Thornton SD	29,963	0.06846119%
Tilton-Northfield Fire Dist	47,537	0.10861528%
Timberlane Reg SD	435,941	0.99606319%
Town of Alexandria	4,716	0.01077539%
Town of Allenstown	26,858	0.06136671%
Town of Alstead	4,222	0.00964667%
Town of Alton	51,692	0.11810887%
Town of Amherst	58,051	0.13263828%
Town of Andover	4,451	0.01016990%
Town of Antrim	13,757	0.03143279%
Town of Ashland	13,421	0.03066508%
Town of Atkinson	30,133	0.06884962%
Town of Auburn	30,353	0.06935229%
Town of Barnstead	28,828	0.06586788%
Town of Barrington	40,085	0.09158852%
Town of Bartlett	9,816	0.02242816%
Town of Bedford	212,152	0.48473715%
Town of Belmont	67,884	0.15510529%
Town of Bennington	5,901	0.01348295%
Town of Bethlehem	15,585	0.03560951%
Town of Boscawen	20,169	0.04608330%
Town of Bow	58,253	0.13309982%
Town of Bradford	9,520	0.02175185%
Town of Brentwood	28,032	0.06404913%
Town of Bristol	47,025	0.10744544%
Town of Brookline	29,935	0.06839722%
Town of Campton	30,031	0.06861656%
Town of Canaan	18,832	0.04302844%
Town of Candia	14,065	0.03213652%
Town of Canterbury	5,707	0.01303968%
Town of Carroll	12,649	0.02890117%
Town of Center Harbor	10,043	0.02294683%
Town of Charlestown	15,771	0.03603449%
Town of Chester	27,635	0.06314205%
Town of Chesterfield	14,165	0.03236501%
Town of Chichester	11,258	0.02572293%
Town of Clarksville	140	0.00031988%
Town of Colebrook	12,322	0.02815402%
Town of Conway	68,155	0.15572448%
Town of Cornish	2,751	0.00628564%
Town of Croydon	157	0.00035872%

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Entity	2023 Employer OPEB Contribution	Proportionate Share
Town of Danville	13,118	0.02997276%
Town of Deerfield	19,475	0.04449761%
Town of Deering	1,450	0.00331304%
Town of Derry	403,387	0.92168193%
Town of Dorchester	309	0.00070602%
Town of Dublin	8,046	0.01838397%
Town of Dunbarton	10,209	0.02332611%
Town of Durham	144,706	0.33063263%
Town of East Kingston	14,531	0.03320127%
Town of Effingham	4,107	0.00938391%
Town of Enfield	19,609	0.04480378%
Town of Epping	67,329	0.15383719%
Town of Epsom	23,876	0.05455326%
Town of Exeter	158,594	0.36236474%
Town of Farmington	36,648	0.08373547%
Town of Fitzwilliam	8,496	0.01941215%
Town of Francestown	2,506	0.00572585%
Town of Franconia	8,792	0.02008847%
Town of Freedom	6,567	0.01500466%
Town of Fremont	13,979	0.03194003%
Town of Gilford	101,905	0.23283843%
Town of Gilmanton	27,264	0.06229436%
Town of Goffstown	163,796	0.37425057%
Town of Gorham	22,390	0.05115797%
Town of Goshen	502	0.00114700%
Town of Grafton	2,916	0.00666265%
Town of Grantham	14,108	0.03223477%
Town of Greenfield	8,486	0.01938930%
Town of Greenland	37,803	0.08637448%
Town of Greenville	11,394	0.02603367%
Town of Groton	287	0.00065575%
Town of Hampstead	49,378	0.11282171%
Town of Hampton	264,013	0.60323216%
Town of Hampton Falls	16,126	0.03684562%
Town of Hancock	7,448	0.01701762%
Town of Hanover	138,974	0.31753583%
Town of Harrisville	1,168	0.00266871%
Town of Haverhill	15,447	0.03529420%
Town of Hebron	2,921	0.00667407%
Town of Henniker	27,483	0.06279475%
Town of Hillsborough	41,377	0.09454056%
Town of Hinsdale	17,795	0.04065904%

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Entity	2023 Employer OPEB Contribution	Proportionate Share
Town of Holderness	18,712	0.04275426%
Town of Hollis	73,351	0.16759660%
Town of Hooksett	164,886	0.37674106%
Town of Hopkinton	40,845	0.09332502%
Town of Hudson	300,716	0.68709330%
Town of Jackson	7,460	0.01704504%
Town of Jaffrey	37,039	0.08462885%
Town of Jefferson	359	0.00082026%
Town of Kensington	17,582	0.04017237%
Town of Kingston	38,488	0.08793961%
Town of Lancaster	21,606	0.04936664%
Town of Lee	28,328	0.06472545%
Town of Lempster	776	0.00177305%
Town of Lincoln	28,639	0.06543604%
Town of Lisbon	8,187	0.01870613%
Town of Litchfield	40,356	0.09220772%
Town of Littleton	71,260	0.16281897%
Town of Londonderry	362,811	0.82897154%
Town of Loudon	52,000	0.11881261%
Town of Lyme	7,298	0.01667489%
Town of Lyndeborough	2,810	0.00642045%
Town of Madison	11,699	0.02673055%
Town of Marlborough	6,976	0.01593917%
Town of Marlow	539	0.00123154%
Town of Mason	6,299	0.01439232%
Town of Meredith	48,436	0.11066937%
Town of Merrimack	279,855	0.63942888%
Town of Middleton	9,013	0.02059342%
Town of Milford	95,007	0.21707748%
Town of Milton	19,895	0.04545725%
Town of Monroe	576	0.00131608%
Town of Mont Vernon	9,945	0.02272291%
Town of Moultonborough	35,854	0.08192129%
Town of Nelson	587	0.00134121%
Town of New Boston	23,825	0.05443674%
Town of New Castle	16,886	0.03858211%
Town of New Durham	13,308	0.03040689%
Town of New Hampton	14,484	0.03309388%
Town of New Ipswich	14,460	0.03303904%
Town of New London	34,637	0.07914062%
Town of Newbury	12,275	0.02804663%
Town of Newfields	12,180	0.02782957%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER
OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of Employer Allocations
Year Ended June 30, 2023

Entity	2023 Employer OPEB Contribution	Proportionate Share
Town of Newington	58,686	0.13408916%
Town of Newmarket	45,306	0.10351777%
Town of Newport	43,432	0.09923594%
Town of Newton	19,626	0.04484262%
Town of North Hampton	70,473	0.16102078%
Town of Northfield	16,044	0.03665826%
Town of Northumberland	10,084	0.02304051%
Town of Northwood	21,249	0.04855094%
Town of Nottingham	24,736	0.05651824%
Town of Orford	3,238	0.00739837%
Town of Ossipee	23,632	0.05399576%
Town of Pelham	154,329	0.35261982%
Town of Pembroke	29,694	0.06784657%
Town of Peterborough	51,584	0.11786210%
Town of Piermont	2,892	0.00660781%
Town of Pittsburg	641	0.00146459%
Town of Pittsfield	22,844	0.05219529%
Town of Plainfield	9,729	0.02222938%
Town of Plaistow	58,210	0.13300157%
Town of Plymouth	66,941	0.15295067%
Town of Raymond	51,611	0.11792380%
Town of Rindge	23,902	0.05461267%
Town of Rollinsford	9,957	0.02275033%
Town of Rumney	4,167	0.00952100%
Town of Rye	68,929	0.15749296%
Town of Salem	480,954	1.09891149%
Town of Salisbury	221	0.00050495%
Town of Sanbornton	20,208	0.04617241%
Town of Sandown	23,257	0.05313894%
Town of Sandwich	7,493	0.01712044%
Town of Seabrook	232,822	0.53196516%
Town of Shelburne	329	0.00075172%
Town of South Hampton	2,209	0.00504725%
Town of Springfield	5,818	0.01329330%
Town of Stark	-	0.00000000%
Town of Stewartstown	150	0.00034273%
Town of Strafford	18,138	0.04144275%
Town of Stratford	282	0.00064433%
Town of Stratham	41,209	0.09415670%
Town of Sugar Hill	5,908	0.01349894%
Town of Sunapee	16,713	0.03818683%
Town of Sutton	9,941	0.02271377%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER
OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of Employer Allocations
Year Ended June 30, 2023

Entity	2023 Employer OPEB Contribution	Proportionate Share
Town of Swanzev	29,657	0.06776203%
Town of Tamworth	9,105	0.02080363%
Town of Thornton	13,352	0.03050742%
Town of Tilton	29,042	0.06635684%
Town of Troy	6,311	0.01441974%
Town of Troy Water And Sewer	459	0.00104875%
Town of Tuftonboro	18,438	0.04212821%
Town of Unity	408	0.00093222%
Town of Wakefield	44,478	0.10162590%
Town of Walpole	16,352	0.03736199%
Town of Warner	8,795	0.02009532%
Town of Warren	1,669	0.00381343%
Town of Washington	2,918	0.00666722%
Town of Waterville Valley	21,834	0.04988759%
Town of Weare	41,464	0.09473934%
Town of Webster	4,900	0.01119580%
Town of Westmoreland	532	0.00121554%
Town of Whitefield	14,494	0.03311673%
Town of Wilmot	3,534	0.00807469%
Town of Wilton	20,370	0.04654255%
Town of Winchester	7,513	0.01716614%
Town of Windham	148,171	0.33854966%
Town of Wolfeboro	85,459	0.19526166%
Town of Woodstock	17,411	0.03978166%
Unity SD	12,156	0.02777473%
Village District of Eastman	1,015	0.00231913%
Village District of Eidelweiss	601	0.00137320%
Virtual Lrng Acad Charter Schl	63,221	0.14445099%
Wakefield SD	43,952	0.10042407%
Warner Village Water District	293	0.00066946%
Warren SD	9,575	0.02187751%
Washington SD	5,331	0.01218058%
Waterville Estates Village Dis	2,425	0.00554078%
Waterville Valley SD	8,132	0.01858046%
Weare SD	88,711	0.20269202%
Weeks Public Library	294	0.00067175%
Wentworth SD	8,743	0.01997651%
Westmoreland SD	15,553	0.03553639%
White Mountains Reg SD	131,427	0.30029200%
Wilton-Lyndeborough Coop SD	63,784	0.14573737%
Winchester SD	37,350	0.08533944%
Windham SD	331,059	0.75642274%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER
OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN
Schedule of Employer Allocations
Year Ended June 30, 2023

Entity	2023 Employer OPEB Contribution	Proportionate Share
Winnacunnet Coop SD	176,168	0.40251883%
Winnisquam Reg SD	140,741	0.32157317%
Woodsville Fire District	2,226	0.00508609%
Woodsville Water & Light Dept	701	0.00160169%
	\$ 43,766,400	100.0000%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2023

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)							Deferred Inflows of Resources				OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	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	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	Contributions and Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions
Allenstown SD	0.09444231%	\$ 322,728	\$ -	\$ 388	\$ -	\$ -	\$ 388	\$ -	\$ -	\$ -	\$ -	\$ 7,764	\$ (11,467)	\$ (3,703)
Alton SD	0.13100918%	447,685	-	538	-	-	538	-	-	-	-	10,770	(25,035)	(14,265)
Amherst SD	0.43473304%	1,485,570	-	1,786	-	-	1,786	-	-	-	-	35,739	(89,604)	(53,865)
Andover SD	0.05515190%	188,465	-	227	-	-	227	-	-	-	-	4,534	(8,521)	(3,987)
Androssoggin Valley Reg Refuse	0.00611199%	20,886	-	25	-	-	25	-	-	-	-	502	1,250	1,752
Ashland SD	0.05526614%	188,856	-	227	-	-	227	-	-	-	-	4,543	2,032	6,575
Auburn SD	0.13076698%	446,857	-	537	-	-	537	-	-	-	-	10,750	(37,412)	(26,662)
Barnstead SD	0.10683310%	365,070	-	439	-	-	439	-	-	-	-	8,783	(79,146)	(70,363)
Barrington SD	0.25257275%	863,092	-	1,037	-	-	1,037	-	-	-	-	20,764	11,249	32,013
Bartlett SD	0.05997295%	204,940	-	246	-	-	246	-	-	-	-	4,930	(48,381)	(43,451)
Bath SD	0.01985998%	67,866	-	82	-	-	82	-	-	-	-	1,633	(5,756)	(4,123)
Bcep Solid Waste District	0.00231913%	7,925	-	10	-	-	10	-	-	-	-	191	291	482
Bedford SD	1.05370787%	3,600,732	-	4,328	-	-	4,328	-	-	-	-	86,624	(138,646)	(52,022)
Belknap County	0.24999543%	854,285	-	1,027	-	-	1,027	-	-	-	-	20,552	14,119	34,671
Belknap County Conserv. Dist	0.00037243%	1,273	-	2	-	-	2	-	-	-	-	31	(2)	29
Berlin Housing Authority	0.00245165%	8,378	-	10	-	-	10	-	-	-	-	202	853	1,055
Berlin Water Works	0.00419728%	14,343	-	17	-	-	17	-	-	-	-	345	(1,374)	(1,029)
Bethlehem SD	0.05194853%	177,519	-	213	-	-	213	-	-	-	-	4,271	(20,324)	(16,053)
Bow SD - SAU 67	0.46827246%	1,600,181	-	1,923	-	-	1,923	-	-	-	-	38,496	(18,079)	20,417
Brentwood SD	0.09127093%	311,891	-	375	-	-	375	-	-	-	-	7,503	3,690	11,193
Brookline Public Library	0.00063062%	2,155	-	3	-	-	3	-	-	-	-	52	452	504
Brookline SD	0.13989042%	478,034	-	575	-	-	575	-	-	-	-	11,500	(756)	10,744
Campton SD	0.09141716%	312,391	-	375	-	-	375	-	-	-	-	7,515	(4,422)	3,093
Candia SD	0.07133326%	243,760	-	293	-	-	293	-	-	-	-	5,864	(13,803)	(7,939)
Carroll County	0.25287435%	864,123	-	1,039	-	-	1,039	-	-	-	-	20,789	11,070	31,859
Center Conway Fire Precinct	0.00455372%	15,561	-	19	-	-	19	-	-	-	-	374	246	620
Central Hooksett Wtr Precinct	0.00130237%	4,450	-	5	-	-	5	-	-	-	-	107	(775)	(668)
Cheshire County	0.22163806%	757,382	-	910	-	-	910	-	-	-	-	18,221	(13,437)	4,784
Chester SD - (SAU 82)	0.13506937%	461,559	-	555	-	-	555	-	-	-	-	11,104	6,143	17,247
Chesterfield SD	0.07776742%	265,747	-	319	-	-	319	-	-	-	-	6,393	(9,351)	(2,958)
Chichester SD	0.06376810%	217,908	-	262	-	-	262	-	-	-	-	5,242	(12,985)	(7,743)
City of Berlin	0.25252705%	862,936	-	1,037	-	-	1,037	-	-	-	-	20,760	20,563	41,323
City of Claremont	0.22813163%	779,572	-	937	-	-	937	-	-	-	-	18,755	(5,442)	13,313
City of Concord	1.36800189%	4,650,134	-	5,589	-	-	5,589	-	-	-	-	111,870	(16,886)	94,984
City of Dover	1.72370814%	5,890,258	-	7,080	-	-	7,080	-	-	-	-	141,705	163,073	304,778
City of Franklin	0.22999379%	785,935	-	945	-	-	945	-	-	-	-	18,908	14,374	33,282
City of Keene	0.71195940%	2,432,909	-	2,924	-	-	2,924	-	-	-	-	58,530	(26,239)	32,291
City of Iaonia	0.59044610%	2,017,673	-	2,425	-	-	2,425	-	-	-	-	48,540	145,582	194,122
City of Lebanon	0.51936645%	1,774,780	-	2,133	-	-	2,133	-	-	-	-	42,697	89,612	132,309
City of Manchester	3.36805175%	11,509,311	-	13,834	-	-	13,834	-	-	-	-	276,885	(99,596)	177,289
City of Nashua	2.81562112%	9,621,544	-	11,565	-	-	11,565	-	-	-	-	231,470	(395,745)	(164,275)
City of Portsmouth	0.97221841%	3,322,266	-	3,993	-	-	3,993	-	-	-	-	79,925	(191,810)	(111,885)
City of Rochester	0.62818509%	2,146,635	-	2,580	-	-	2,580	-	-	-	-	51,643	48,860	100,503
City of Somersworth	0.27154849%	927,936	-	1,115	-	-	1,115	-	-	-	-	22,324	(35,401)	(13,077)
Claremont SD	0.43933246%	1,501,287	-	1,804	-	-	1,804	-	-	-	-	36,117	6,028	42,145
Cocheo Academy of The Arts	0.00059406%	2,030	-	2	-	-	2	-	-	-	-	49	(11,311)	(11,262)
Colebrook SD	0.08558849%	292,473	-	352	-	-	352	-	-	-	-	7,036	20,534	27,570
Community College System of NH	0.78379305%	2,678,379	-	3,219	-	-	3,219	-	-	-	-	64,435	19,076	83,511
Concord SD	1.36824368%	4,675,564	-	5,620	-	-	5,620	-	-	-	-	112,482	67,425	179,907
Contoocook Valley SD	0.73244087%	2,502,898	-	3,008	-	-	3,008	-	-	-	-	60,213	(62,059)	(1,846)
Conway SD	0.42007567%	1,435,483	-	1,725	-	-	1,725	-	-	-	-	34,534	(32,301)	2,233
Conway Village Fire District	0.03830107%	130,882	-	157	-	-	157	-	-	-	-	3,149	20,442	23,591
Cook Memorial Library	0.00030846%	1,054	-	1	-	-	1	-	-	-	-	25	(19)	6

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2023

Employer	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)			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	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	Contributions and Proportionate Share of Contributions
Coos County Institute	0.13752331%	469,945	-	565	-	-	565	-	-	-	11,306	35,035	46,341
Coos County Nursing Home	0.02857900%	97,660	-	117	-	-	117	-	-	-	2,349	1,614	3,963
Cornish SD	0.03655087%	124,902	-	150	-	-	150	-	-	-	3,005	8,620	11,625
County of Merrimack	0.65583644%	2,241,125	-	2,694	-	-	2,694	-	-	-	53,916	(214,911)	(160,995)
Croydon Village School	0.00462912%	15,819	-	19	-	-	19	-	-	-	381	(1,617)	(1,236)
Deerfield Community School	0.13203051%	451,175	-	542	-	-	542	-	-	-	10,854	(11,502)	(648)
Derry Coop SD	0.88310211%	3,017,738	-	3,627	-	-	3,627	-	-	-	72,599	29,861	102,460
Derry Housing Authority	0.00034730%	1,187	-	1	-	-	1	-	-	-	29	110	139
Dover Housing Authority	0.01113868%	38,063	-	46	-	-	46	-	-	-	916	2,411	3,327
Dresden SD	0.19507659%	666,616	-	801	-	-	801	-	-	-	16,037	(25,454)	(9,417)
Dunbarton SD - SAU 67	0.05599501%	191,346	-	230	-	-	230	-	-	-	4,603	1,646	6,249
East Kingston SD	0.04292791%	146,693	-	176	-	-	176	-	-	-	3,529	18,217	21,746
Epping SD	0.23995577%	819,977	-	986	-	-	986	-	-	-	19,727	(76,527)	(56,800)
Epsom SD	0.10528168%	359,769	-	432	-	-	432	-	-	-	8,655	4,431	13,086
Errol SD	0.00415159%	14,187	-	17	-	-	17	-	-	-	341	843	1,184
Exeter Reg Coop SD	0.90467116%	3,091,443	-	3,716	-	-	3,716	-	-	-	74,372	22,929	97,301
Exeter SD	0.33023964%	1,128,495	-	1,356	-	-	1,356	-	-	-	27,149	(11,960)	15,189
Fall Mountain Reg SD	0.43671858%	1,492,355	-	1,794	-	-	1,794	-	-	-	35,902	(34,994)	908
Farmington SD - (SAU 61)	0.21484518%	734,169	-	882	-	-	882	-	-	-	17,662	(15,624)	2,038
Franklin SD	0.23345763%	797,772	-	959	-	-	959	-	-	-	19,192	(30,565)	(11,373)
Freedom SD	0.01720269%	58,785	-	71	-	-	71	-	-	-	1,414	(10,714)	(9,300)
Fremont SD - SAU 83	0.09927936%	339,258	-	408	-	-	408	-	-	-	8,162	(8,766)	(604)
Gilford SD	0.33792818%	1,154,769	-	1,388	-	-	1,388	-	-	-	27,781	(41,327)	(13,546)
Gilmanton SD	0.10918878%	373,120	-	448	-	-	448	-	-	-	8,976	12,935	21,911
Goffstown SD	0.67370403%	2,302,182	-	2,767	-	-	2,767	-	-	-	55,385	(40,773)	14,612
Goffstown Village Precinct	0.00101219%	3,459	-	4	-	-	4	-	-	-	83	92	175
Governor Wentworth Reg SD	0.73689634%	2,518,123	-	3,027	-	-	3,027	-	-	-	60,580	(17,722)	42,858
Grafton County	0.32628683%	1,114,988	-	1,340	-	-	1,340	-	-	-	26,824	(34,696)	(7,872)
Grantham SD	0.07355643%	251,357	-	302	-	-	302	-	-	-	6,047	(8,691)	(2,644)
Great Bay Elearning School	0.02973285%	101,603	-	122	-	-	122	-	-	-	2,444	10,410	12,854
Greenland SD	0.12500914%	427,181	-	513	-	-	513	-	-	-	10,277	45,885	56,162
Grs Coop SD	0.10653149%	364,040	-	438	-	-	438	-	-	-	8,758	19,325	28,083
Hampstead SD	0.29179919%	997,137	-	1,199	-	-	1,199	-	-	-	23,989	4,526	28,515
Hampton Falls SD	0.08753747%	299,133	-	360	-	-	360	-	-	-	7,196	(14,479)	(7,283)
Hampton SD - SAU 90	0.34753372%	1,187,593	-	1,427	-	-	1,427	-	-	-	28,570	(18,185)	10,385
Hanover SD	0.17316023%	591,723	-	711	-	-	711	-	-	-	14,235	(8,537)	5,698
Harrisville SD	0.01931162%	65,992	-	79	-	-	79	-	-	-	1,588	(1,119)	469
Haverhill Coop SD	0.17995083%	614,928	-	739	-	-	739	-	-	-	14,794	(21,698)	(6,904)
Henniker SD	0.10600826%	362,252	-	435	-	-	435	-	-	-	8,715	(28,164)	(19,449)
Hill SD	0.01176473%	40,202	-	48	-	-	48	-	-	-	967	(2,515)	(1,548)
Hillsboro-Deering SD	0.35973030%	1,229,271	-	1,478	-	-	1,478	-	-	-	29,573	39,600	69,173
Hillsborough County	0.75628564%	2,584,380	-	3,106	-	-	3,106	-	-	-	62,174	(4,355)	57,819
Hinsdale SD	0.16979235%	580,215	-	697	-	-	697	-	-	-	13,958	(29,114)	(15,156)
Holderness SD	0.06401486%	218,752	-	263	-	-	263	-	-	-	5,263	11,133	16,396
Hollis SD	0.22411942%	765,861	-	921	-	-	921	-	-	-	18,425	28,562	46,987
Hollis-Brookline Coop	0.34595260%	1,182,190	-	1,421	-	-	1,421	-	-	-	28,440	(1,519)	26,921
Hooksett Public Library	0.00301144%	10,291	-	12	-	-	12	-	-	-	248	976	1,224
Hooksett SD	0.29841614%	1,019,748	-	1,226	-	-	1,226	-	-	-	24,533	8,467	33,000
Hooksett Sewer Commission	0.00329248%	11,251	-	14	-	-	14	-	-	-	271	433	704
Hooksett Village Wtr Precinct	0.00258189%	8,823	-	11	-	-	11	-	-	-	212	(866)	(654)
Hopkinton SD	0.30354107%	1,037,261	-	1,247	-	-	1,247	-	-	-	24,954	19,556	44,510
Hudson SD	0.74243255%	2,537,041	-	3,049	-	-	3,049	-	-	-	61,035	(48,730)	12,305
Inter-Lakes SD	0.36915533%	1,261,478	-	1,516	-	-	1,516	-	-	-	30,348	(83,162)	(52,814)
Jackson SD	0.02124232%	72,589	-	87	-	-	87	-	-	-	1,746	8,179	9,925

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
 Schedule of OPEB Amounts by Employer
 Year ended June 30, 2023

Employer	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)				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	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	Contributions and Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total Employer OPEB Expense
Jaffrey-Rindge Coop SD	0.34569213%	1,181,300	-	1,420	-	-	-	1,420	-	-	-	-	28,419	(71,529)	(43,110)
John Stark SD	0.16635364%	568,464	-	683	-	-	-	683	-	-	-	-	13,676	(35,486)	(21,810)
Kearsarge Reg SD - SAU 65	0.60616592%	2,071,391	-	2,490	-	-	-	2,490	-	-	-	-	49,832	34,326	84,158
Keene SD	0.80334458%	2,745,190	-	3,300	-	-	-	3,300	-	-	-	-	66,042	(98,664)	(32,622)
Kensington SD	0.05361647%	183,218	-	220	-	-	-	220	-	-	-	-	4,408	3,789	8,197
Laconia Housing & Redevelopmnt	0.01348066%	46,066	-	55	-	-	-	55	-	-	-	-	1,108	8,820	9,928
Laconia SD	0.55164007%	1,885,065	-	2,266	-	-	-	2,266	-	-	-	-	45,350	(40,504)	4,846
Laconia Water Works	0.00800843%	27,366	-	33	-	-	-	33	-	-	-	-	658	718	1,376
Lafayette Reg SD	0.04185403%	143,024	-	172	-	-	-	172	-	-	-	-	3,441	6,473	9,914
Lakes Region Mutual Fire Aid	0.00958269%	32,746	-	39	-	-	-	39	-	-	-	-	788	(3,981)	(3,193)
Lakes Region Planning Comm.	0.00156741%	5,356	-	6	-	-	-	6	-	-	-	-	129	(2,013)	(1,884)
Land & Comm Heritage Inv Prog	0.00350040%	11,962	-	14	-	-	-	14	-	-	-	-	288	2,058	2,346
Landaff SD	0.00277610%	9,486	-	11	-	-	-	11	-	-	-	-	228	(5,728)	(5,500)
Lebanon SD	0.60054517%	2,052,184	-	2,467	-	-	-	2,467	-	-	-	-	49,370	(48,465)	905
Lempster SD	0.02931016%	100,159	-	120	-	-	-	120	-	-	-	-	2,410	(902)	1,508
Lincoln-Woodstock Coop SD	0.10132202%	346,238	-	416	-	-	-	416	-	-	-	-	8,330	(33,733)	(25,403)
Lisbon Reg SD	0.09287490%	317,372	-	381	-	-	-	381	-	-	-	-	7,635	(28,847)	(21,212)
Litchfield SD	0.33518178%	1,145,384	-	1,377	-	-	-	1,377	-	-	-	-	27,555	(34,055)	(6,500)
Littleton Public Library	0.00118356%	4,044	-	5	-	-	-	5	-	-	-	-	97	335	432
Littleton SD	0.23323371%	797,007	-	958	-	-	-	958	-	-	-	-	19,174	27,980	47,154
Littleton Water & Light	0.00948901%	32,426	-	39	-	-	-	39	-	-	-	-	780	(11)	769
Londonderry SD	1.20470955%	4,116,735	-	4,948	-	-	-	4,948	-	-	-	-	99,038	(77,276)	21,762
Lower Bartlett Water Precinct	0.00122240%	4,177	-	5	-	-	-	5	-	-	-	-	100	302	402
Lyme SD	0.07926172%	270,853	-	326	-	-	-	326	-	-	-	-	6,516	2,777	9,293
Madison SD	0.04680760%	159,951	-	192	-	-	-	192	-	-	-	-	3,848	(4,097)	(249)
Manchester SD	3.19094557%	10,904,103	-	13,106	-	-	-	13,106	-	-	-	-	262,325	344,607	606,932
Marlborough SD	0.04702237%	160,685	-	193	-	-	-	193	-	-	-	-	3,866	(10,734)	(6,868)
Marlow SD	0.01232909%	42,131	-	51	-	-	-	51	-	-	-	-	1,014	(451)	563
Mascenic Reg SD	0.23895728%	816,565	-	981	-	-	-	981	-	-	-	-	19,644	(59,769)	(40,125)
Mascoma Valley Regional SD	0.28827365%	985,089	-	1,184	-	-	-	1,184	-	-	-	-	23,699	617,473	641,172
Mason SD (SAU 89)	0.02068482%	70,684	-	85	-	-	-	85	-	-	-	-	1,700	3,331	5,031
Meriden Village Water District	0.00040670%	1,390	-	2	-	-	-	2	-	-	-	-	33	11	44
Merrimack SD	0.97279420%	3,324,234	-	3,996	-	-	-	3,996	-	-	-	-	79,973	65,296	145,269
Merrimack Valley SD	0.60784986%	2,077,145	-	2,497	-	-	-	2,497	-	-	-	-	49,971	(17,420)	32,551
Merrimack Village District	0.00847682%	28,967	-	35	-	-	-	35	-	-	-	-	697	1,445	2,142
Middleton SD	0.05226841%	178,612	-	215	-	-	-	215	-	-	-	-	4,297	89,152	93,449
Milan SD	0.02106867%	71,996	-	87	-	-	-	87	-	-	-	-	1,732	1,582	3,314
Milford Area Communication Ctr	0.00260245%	8,893	-	11	-	-	-	11	-	-	-	-	214	482	696
Milford SD	0.60265181%	2,059,382	-	2,475	-	-	-	2,475	-	-	-	-	49,544	(46,629)	2,915
Milton SD	0.09881324%	337,665	-	406	-	-	-	406	-	-	-	-	8,123	(88,320)	(80,197)
Monadnock Reg SD- SAU 93	0.39849291%	1,361,730	-	1,637	-	-	-	1,637	-	-	-	-	32,760	(59,439)	(26,679)
Monroe SD	0.04125539%	140,978	-	169	-	-	-	169	-	-	-	-	3,392	9,256	12,648
Mont Vernon SD	0.06285644%	214,793	-	258	-	-	-	258	-	-	-	-	5,167	9,023	14,190
Moultonborough SD - SAU 45	0.20690530%	707,037	-	850	-	-	-	850	-	-	-	-	17,010	(9,184)	7,826
Mountain Lakes District	0.00043869%	1,499	-	2	-	-	-	2	-	-	-	-	36	1,107	1,143
Nashua Airport Authority	0.00228486%	7,808	-	9	-	-	-	9	-	-	-	-	188	(52)	136
Nashua Housing Redevelop Auth	0.01084622%	37,064	-	45	-	-	-	45	-	-	-	-	892	(105)	787
Nelson SD	0.01532454%	52,367	-	63	-	-	-	63	-	-	-	-	1,260	(7,455)	(6,195)
New Boston SD	0.12487662%	426,729	-	513	-	-	-	513	-	-	-	-	10,266	27,845	38,111
New Castle SD	0.01225369%	41,873	-	50	-	-	-	50	-	-	-	-	1,007	(2,372)	(1,365)
New London-Springfield Wtr Sys	0.00136178%	4,653	-	6	-	-	-	6	-	-	-	-	112	93	205
Newfields SD	0.03935439%	134,482	-	162	-	-	-	162	-	-	-	-	3,235	12,241	15,476
Newfound Area SD	0.31711541%	1,083,647	-	1,302	-	-	-	1,302	-	-	-	-	26,070	(47,458)	(21,388)
Newington SD	0.01893462%	64,703	-	78	-	-	-	78	-	-	-	-	1,557	2,785	4,342

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2023

Employer	Proportionate Share	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)					Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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	Contributions and Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions
Newmarket Housing Authority	0.00146688%	5,013	-	6	-	-	6	-	-	-	-	121	1,814	1,935
Newmarket SD	0.32878190%	1,123,514	-	1,350	-	-	1,350	-	-	-	-	27,029	(13,256)	13,773
Newport SD	0.21983988%	751,237	-	903	-	-	903	-	-	-	-	18,073	(10,763)	7,310
Next Charter School	0.01788587%	61,120	-	73	-	-	73	-	-	-	-	1,470	3,826	5,296
NH Comm Development Fin Auth	0.00015309%	523	-	1	-	-	1	-	-	-	-	13	(5,348)	(5,335)
NH Municipal Bond Bank	0.00193527%	6,613	-	8	-	-	8	-	-	-	-	159	590	749
NH Retirement System	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
North Conway Wtr Precinct	0.01885693%	64,438	-	77	-	-	77	-	-	-	-	1,550	3,745	5,295
North Country Charter Academy	0.00936563%	32,004	-	38	-	-	38	-	-	-	-	770	5,099	5,869
North Country Edu Svc Ag Inc	0.01435348%	49,049	-	59	-	-	59	-	-	-	-	1,180	(9,190)	(8,010)
North Hampton SD	0.13575711%	463,909	-	558	-	-	558	-	-	-	-	11,160	(2,882)	8,278
Northumberland SD	0.09578124%	327,304	-	393	-	-	393	-	-	-	-	7,874	4,014	11,888
Northwood SD	0.12529932%	428,173	-	515	-	-	515	-	-	-	-	10,301	134,764	145,065
Nottingham SD	0.12663139%	432,725	-	520	-	-	520	-	-	-	-	10,410	27,808	38,218
Oyster River Coop SD	0.69702100%	2,381,861	-	2,863	-	-	2,863	-	-	-	-	57,302	20,572	77,874
Pease Development Authority	0.07951305%	271,712	-	327	-	-	327	-	-	-	-	6,537	28,720	35,257
Pelham SD	0.41687687%	1,424,552	-	1,712	-	-	1,712	-	-	-	-	34,271	(21,320)	12,951
Pembroke SD	0.39068098%	1,335,036	-	1,605	-	-	1,605	-	-	-	-	32,118	(12,360)	19,758
Pemi Baker Coop	0.18640098%	636,970	-	766	-	-	766	-	-	-	-	15,324	(12,434)	2,890
Piermont SD	0.01526057%	52,148	-	63	-	-	63	-	-	-	-	1,255	2,954	4,209
Pittsburg SD	0.03785552%	129,360	-	155	-	-	155	-	-	-	-	3,112	(1,400)	1,712
Pittsfield SD	0.11524823%	393,826	-	473	-	-	473	-	-	-	-	9,474	(123,889)	(114,415)
Plainfield SD	0.07496847%	256,182	-	308	-	-	308	-	-	-	-	6,163	(1,114)	5,049
Platow Public Library	0.00133664%	4,568	-	5	-	-	5	-	-	-	-	110	213	323
Plymouth SD	0.14141213%	483,234	-	581	-	-	581	-	-	-	-	11,625	42,298	53,923
Plymouth Village Water & Sewer	0.00494215%	16,888	-	20	-	-	20	-	-	-	-	406	2,775	3,181
Portsmouth Housing Authority	0.01634359%	55,849	-	67	-	-	67	-	-	-	-	1,344	6,919	8,263
Portsmouth SD	0.96798686%	3,307,806	-	3,976	-	-	3,976	-	-	-	-	79,577	137,354	216,931
Profile SD	0.07955189%	271,845	-	327	-	-	327	-	-	-	-	6,540	(1,741)	4,799
Prospect Mountain High School	0.14963991%	511,350	-	615	-	-	615	-	-	-	-	12,302	31,806	44,108
Raymond SD	0.31935457%	1,091,299	-	1,312	-	-	1,312	-	-	-	-	26,254	52,713	78,967
Rivendell Interstate SD	0.03999644%	136,676	-	164	-	-	164	-	-	-	-	3,288	(27,134)	(23,846)
Rochester SD	0.98155434%	3,354,169	-	4,032	-	-	4,032	-	-	-	-	80,693	(176,638)	(95,945)
Rockingham County	0.61881261%	2,114,607	-	2,542	-	-	2,542	-	-	-	-	50,872	89,601	140,473
Rockingham Planning Comm	0.00313939%	10,728	-	13	-	-	13	-	-	-	-	258	465	723
Rollinsford SD	0.03937038%	134,537	-	162	-	-	162	-	-	-	-	3,237	(12,901)	(9,664)
Rumney SD	0.03893626%	133,053	-	160	-	-	160	-	-	-	-	3,201	5,716	8,917
Rye SD	0.17006425%	581,144	-	699	-	-	699	-	-	-	-	13,981	60,958	74,939
Rye Water District	0.00210892%	7,207	-	9	-	-	9	-	-	-	-	173	886	1,059
Salem Housing Authority	0.00272584%	9,315	-	11	-	-	11	-	-	-	-	224	347	571
Salem SD	1.05413514%	3,602,192	-	4,330	-	-	4,330	-	-	-	-	86,660	(47,514)	39,146
Sanborn Regional SD	0.47232123%	1,614,017	-	1,940	-	-	1,940	-	-	-	-	38,829	85,851	124,680
Sanbornton Public Library	0.00063976%	2,186	-	3	-	-	3	-	-	-	-	53	209	262
Sandown Public Library	0.00073572%	2,514	-	3	-	-	3	-	-	-	-	60	(73)	(13)
SAU 02	0.00821863%	28,085	-	34	-	-	34	-	-	-	-	676	1,135	1,811
SAU 03	0.30940630%	1,057,304	-	1,271	-	-	1,271	-	-	-	-	25,436	(28,979)	(3,543)
SAU 06	0.00674719%	23,056	-	28	-	-	28	-	-	-	-	555	(1,708)	(1,153)
SAU 07	0.01089420%	37,228	-	45	-	-	45	-	-	-	-	896	7,638	8,534
SAU 09	0.01005337%	34,354	-	41	-	-	41	-	-	-	-	826	1,570	2,396
SAU 13	0.00692997%	23,681	-	28	-	-	28	-	-	-	-	570	3,527	4,097
SAU 15	0.00522775%	17,864	-	21	-	-	21	-	-	-	-	430	(391)	39
SAU 16	0.02499406%	85,410	-	103	-	-	103	-	-	-	-	2,055	(1,300)	755
SAU 19	0.01979144%	67,631	-	81	-	-	81	-	-	-	-	1,627	3,043	4,670
SAU 20	0.00754003%	25,766	-	31	-	-	31	-	-	-	-	620	6,623	7,243

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
 Schedule of OPEB Amounts by Employer
 Year ended June 30, 2023

Employer	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)				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	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	Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
SAU 21	0.01427579%	48,783	-	59	-	-	59	-	-	-	1,174	-	(3,854)	(2,680)
SAU 23	0.03490120%	119,264	-	143	-	-	143	-	-	-	2,869	-	11,165	14,034
SAU 24	0.02527738%	86,378	-	104	-	-	104	-	-	-	2,078	-	25,659	27,737
SAU 29	0.02126974%	72,683	-	87	-	-	87	-	-	-	1,749	-	(1,472)	277
SAU 34	0.00517749%	17,693	-	21	-	-	21	-	-	-	426	-	(1,090)	(664)
SAU 35	0.01160251%	39,648	-	48	-	-	48	-	-	-	954	-	(11,261)	(10,307)
SAU 39	0.02061170%	70,434	-	85	-	-	85	-	-	-	1,694	-	8,559	10,253
SAU 41	0.01549819%	52,960	-	64	-	-	64	-	-	-	1,274	-	(2,675)	(1,401)
SAU 42	2.73373867%	9,341,735	-	11,228	-	-	11,228	-	-	-	224,738	-	179,351	404,089
SAU 44	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(100,915)	(100,915)
SAU 46	0.00867332%	29,638	-	36	-	-	36	-	-	-	713	-	2,947	3,660
SAU 48	0.01736949%	59,355	-	71	-	-	71	-	-	-	1,428	-	(867)	561
SAU 50	0.00905718%	30,950	-	37	-	-	37	-	-	-	745	-	(5,523)	(4,778)
SAU 53	0.07253967%	247,883	-	298	-	-	298	-	-	-	5,963	-	2,736	8,699
SAU 58	0.00295661%	10,103	-	12	-	-	12	-	-	-	243	-	90	333
SAU 67	0.01090334%	37,259	-	45	-	-	45	-	-	-	896	-	(4,830)	(3,934)
SAU 70	0.01152939%	39,398	-	47	-	-	47	-	-	-	948	-	(225)	723
Seabrook SD	0.25537399%	872,664	-	1,049	-	-	1,049	-	-	-	20,994	-	(16,257)	4,737
Seacoast Charter School	0.03789894%	129,508	-	156	-	-	156	-	-	-	3,116	-	(1,004)	2,112
Shaker Regional SD - SAU 80	0.33773625%	1,154,113	-	1,387	-	-	1,387	-	-	-	27,765	-	(57,255)	(29,490)
Somersworth Housing Authority	0.00438236%	14,975	-	18	-	-	18	-	-	-	360	-	(829)	(469)
Somersworth SD	0.34956953%	1,194,549	-	1,436	-	-	1,436	-	-	-	28,738	-	(27,240)	1,498
Souhegan Coop SD	0.26201378%	895,354	-	1,076	-	-	1,076	-	-	-	21,540	-	(53,541)	(32,001)
South Hampton SD	0.03564150%	121,794	-	146	-	-	146	-	-	-	2,930	-	3,797	6,727
Southern NH Planning Comm	0.00491244%	16,787	-	20	-	-	20	-	-	-	404	-	1,088	1,492
Stark SD	0.00611885%	20,909	-	25	-	-	25	-	-	-	503	-	3,522	4,025
State of New Hampshire	18.22022145%	62,262,162	-	74,835	-	-	74,835	-	-	-	1,497,873	-	550,616	2,048,489
Stewartstown SD	0.01943272%	66,405	-	80	-	-	80	-	-	-	1,598	-	(1,012)	586
Stoddard SD	0.01423238%	48,635	-	58	-	-	58	-	-	-	1,170	-	(1,941)	(771)
Strafford County	0.80199422%	2,740,576	-	3,294	-	-	3,294	-	-	-	65,931	-	122,678	188,609
Strafford SD	0.08039729%	274,734	-	330	-	-	330	-	-	-	6,609	-	(47,347)	(40,738)
Stratford SD	0.02089274%	71,395	-	86	-	-	86	-	-	-	1,718	-	9,860	11,578
Stratham SD	0.20236072%	691,507	-	831	-	-	831	-	-	-	16,636	-	35,020	51,656
Sullivan County	0.21090380%	720,701	-	866	-	-	866	-	-	-	17,338	-	28,965	46,303
Sunapee SD	0.16700711%	570,697	-	686	-	-	686	-	-	-	13,730	-	(30,088)	(16,358)
Swnh District Fire Mutual Aid	0.01272437%	43,482	-	52	-	-	52	-	-	-	1,046	-	(1,467)	(421)
Tamworth SD	0.07557167%	258,244	-	310	-	-	310	-	-	-	6,213	-	14,028	20,241
Thornton Public School Library	0.00026504%	906	-	1	-	-	1	-	-	-	22	-	319	341
Thornton SD	0.06846119%	233,946	-	281	-	-	281	-	-	-	5,628	-	(1,859)	3,769
Tilton-Northfield Fire Dist	0.10861528%	371,160	-	446	-	-	446	-	-	-	8,929	-	19,392	28,321
Timberlane Reg SD	0.99606319%	3,403,748	-	4,091	-	-	4,091	-	-	-	81,886	-	(111,454)	(29,568)
Town of Alexandria	0.01077539%	36,822	-	44	-	-	44	-	-	-	886	-	2,098	2,984
Town of Allentown	0.06136671%	209,702	-	252	-	-	252	-	-	-	5,045	-	(40,139)	(35,094)
Town of Alstead	0.00964667%	32,965	-	40	-	-	40	-	-	-	793	-	3,178	3,971
Town of Alton	0.11810887%	403,602	-	485	-	-	485	-	-	-	9,710	-	19,085	28,795
Town of Amherst	0.13263828%	453,252	-	545	-	-	545	-	-	-	10,904	-	(21,544)	(10,640)
Town of Andover	0.01016990%	34,753	-	42	-	-	42	-	-	-	836	-	1,176	2,012
Town of Antrim	0.03143279%	107,412	-	129	-	-	129	-	-	-	2,584	-	(5,486)	(2,902)
Town of Ashland	0.03066508%	104,789	-	126	-	-	126	-	-	-	2,521	-	(3,018)	(497)
Town of Atkinson	0.06884962%	235,273	-	283	-	-	283	-	-	-	5,660	-	4,000	9,660
Town of Auburn	0.06935229%	236,991	-	285	-	-	285	-	-	-	5,701	-	8,221	13,922
Town of Barnstead	0.06586788%	225,084	-	271	-	-	271	-	-	-	5,415	-	11,539	16,954
Town of Barrington	0.09158852%	312,976	-	376	-	-	376	-	-	-	7,529	-	40,720	48,249
Town of Bartlett	0.02242816%	76,642	-	92	-	-	92	-	-	-	1,844	-	5,587	7,431

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2023

Employer	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)				Deferred Inflows of Resources				OPEB Expense				
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Contributions and Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total Employer OPEB Expense
Town of Bedford	0.48473715%	1,656,444	-	1,991	-	-	-	1,991	-	-	-	-	39,850	(71,909)	(32,059)
Town of Belmont	0.15510529%	530,026	-	637	-	-	-	637	-	-	-	-	12,751	55,266	68,017
Town of Bennington	0.01348295%	46,074	-	55	-	-	-	55	-	-	-	-	1,108	9,276	10,384
Town of Bethlehem	0.03560951%	121,685	-	146	-	-	-	146	-	-	-	-	2,927	9,368	12,295
Town of Boscaawen	0.04608330%	157,476	-	189	-	-	-	189	-	-	-	-	3,788	17,310	21,098
Town of Bow	0.13309982%	454,829	-	547	-	-	-	547	-	-	-	-	10,942	(161)	10,781
Town of Bradford	0.02175185%	74,330	-	89	-	-	-	89	-	-	-	-	1,788	3,808	5,596
Town of Brentwood	0.06404913%	218,869	-	263	-	-	-	263	-	-	-	-	5,265	91,155	96,420
Town of Bristol	0.10744544%	367,163	-	441	-	-	-	441	-	-	-	-	8,833	16,908	25,741
Town of Brookline	0.06839722%	233,727	-	281	-	-	-	281	-	-	-	-	5,623	(7,917)	(2,294)
Town of Campton	0.06861656%	234,477	-	282	-	-	-	282	-	-	-	-	5,641	21,324	26,965
Town of Canaan	0.04302844%	147,037	-	177	-	-	-	177	-	-	-	-	3,537	17,423	20,960
Town of Candia	0.03213652%	109,817	-	132	-	-	-	132	-	-	-	-	2,642	(16,849)	(14,207)
Town of Canterbury	0.01303968%	44,559	-	54	-	-	-	54	-	-	-	-	1,072	2,657	3,729
Town of Carroll	0.02890117%	98,761	-	119	-	-	-	119	-	-	-	-	2,376	3,795	6,171
Town of Center Harbor	0.02294683%	78,414	-	94	-	-	-	94	-	-	-	-	1,886	(1,050)	836
Town of Charlestown	0.03603449%	123,137	-	148	-	-	-	148	-	-	-	-	2,962	768	3,730
Town of Chester	0.06314205%	215,769	-	259	-	-	-	259	-	-	-	-	5,191	(16,570)	(11,379)
Town of Chesterfield	0.03236501%	110,598	-	133	-	-	-	133	-	-	-	-	2,661	(16,605)	(13,944)
Town of Chichester	0.02572293%	87,900	-	106	-	-	-	106	-	-	-	-	2,115	13,260	15,375
Town of Clarksville	0.00031988%	1,093	-	1	-	-	-	1	-	-	-	-	26	(3)	23
Town of Colebrook	0.02815402%	96,208	-	116	-	-	-	116	-	-	-	-	2,315	3,109	5,424
Town of Conway	0.15572448%	532,142	-	640	-	-	-	640	-	-	-	-	12,802	(20,986)	(8,184)
Town of Cornish	0.00628564%	21,479	-	26	-	-	-	26	-	-	-	-	517	16,994	17,511
Town of Croydon	0.00035872%	1,226	-	1	-	-	-	1	-	-	-	-	29	(44)	(15)
Town of Danville	0.02997276%	102,423	-	123	-	-	-	123	-	-	-	-	2,464	(8,777)	(6,313)
Town of Deerfield	0.04449761%	152,057	-	183	-	-	-	183	-	-	-	-	3,658	(4,801)	(1,143)
Town of Deering	0.00331304%	11,321	-	14	-	-	-	14	-	-	-	-	272	(23,850)	(23,578)
Town of Derry	0.92168193%	3,149,573	-	3,786	-	-	-	3,786	-	-	-	-	75,771	(175,418)	(99,647)
Town of Dorchester	0.00070602%	2,413	-	3	-	-	-	3	-	-	-	-	58	110	168
Town of Dublin	0.01838397%	62,822	-	76	-	-	-	76	-	-	-	-	1,511	8,809	10,320
Town of Dunbarton	0.02332611%	79,710	-	96	-	-	-	96	-	-	-	-	1,918	(21,001)	(19,083)
Town of Durham	0.33063263%	1,129,838	-	1,358	-	-	-	1,358	-	-	-	-	27,181	22,930	50,111
Town of East Kingston	0.03320127%	113,455	-	136	-	-	-	136	-	-	-	-	2,729	10,200	12,929
Town of Effingham	0.00938391%	32,067	-	39	-	-	-	39	-	-	-	-	771	2,188	2,959
Town of Enfield	0.04480378%	153,104	-	184	-	-	-	184	-	-	-	-	3,683	(6,368)	(2,685)
Town of Epping	0.15383719%	525,693	-	632	-	-	-	632	-	-	-	-	12,647	25,411	38,058
Town of Epsom	0.05455326%	186,419	-	224	-	-	-	224	-	-	-	-	4,485	(2,042)	2,443
Town of Exeter	0.36236474%	1,238,273	-	1,488	-	-	-	1,488	-	-	-	-	29,790	37,116	66,906
Town of Farmington	0.08373547%	286,141	-	344	-	-	-	344	-	-	-	-	6,884	64,554	71,438
Town of Fitzwilliam	0.01941215%	66,335	-	80	-	-	-	80	-	-	-	-	1,596	1,604	3,200
Town of Francestown	0.00572585%	19,566	-	24	-	-	-	24	-	-	-	-	471	4,028	4,499
Town of Franconia	0.02008847%	68,646	-	83	-	-	-	83	-	-	-	-	1,651	1,209	2,860
Town of Freedom	0.01500466%	51,274	-	62	-	-	-	62	-	-	-	-	1,234	12,210	13,444
Town of Fremont	0.03194003%	109,145	-	131	-	-	-	131	-	-	-	-	2,626	(1,292)	1,334
Town of Gifford	0.23283843%	795,656	-	956	-	-	-	956	-	-	-	-	19,141	44,944	64,085
Town of Gilmanton	0.06229436%	212,872	-	256	-	-	-	256	-	-	-	-	5,121	25,430	30,551
Town of Goffstown	0.37425057%	1,278,890	-	1,537	-	-	-	1,537	-	-	-	-	30,767	54,630	85,397
Town of Gorham	0.05115797%	174,817	-	210	-	-	-	210	-	-	-	-	4,206	4,189	8,395
Town of Goshen	0.00114700%	3,920	-	5	-	-	-	5	-	-	-	-	94	(340)	(246)
Town of Grafton	0.00666265%	22,768	-	27	-	-	-	27	-	-	-	-	548	(8,506)	(7,958)
Town of Grantham	0.03223477%	110,153	-	132	-	-	-	132	-	-	-	-	2,650	1,564	4,214
Town of Greenfield	0.01938930%	66,257	-	80	-	-	-	80	-	-	-	-	1,594	6,906	8,500
Town of Greenland	0.08637448%	295,159	-	355	-	-	-	355	-	-	-	-	7,101	26,128	33,229

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2023

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)					Deferred Inflows of Resources				OPEB Expense				
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	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	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	Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Town of Greenville	0.02603367%	88,962	-	107	-	-	107	-	-	-	2,140	-	(11,397)	(9,257)
Town of Groton	0.00065575%	2,241	-	3	-	-	3	-	-	-	54	-	(267)	(213)
Town of Hampstead	0.11282171%	385,534	-	463	-	-	463	-	-	-	9,275	-	27,861	37,136
Town of Hampton	0.60323216%	2,061,366	-	2,478	-	-	2,478	-	-	-	49,591	-	46,941	96,532
Town of Hampton Falls	0.03684562%	125,909	-	151	-	-	151	-	-	-	3,029	-	(36,824)	(33,795)
Town of Hancock	0.01701762%	58,153	-	70	-	-	70	-	-	-	1,399	-	25,291	26,690
Town of Hanover	0.31753583%	1,085,084	-	1,304	-	-	1,304	-	-	-	26,104	-	(22,802)	3,302
Town of Harrisville	0.00266871%	9,120	-	11	-	-	11	-	-	-	219	-	(7,144)	(6,925)
Town of Haverhill	0.03529420%	120,607	-	145	-	-	145	-	-	-	2,902	-	23,206	26,108
Town of Hebron	0.00667407%	22,807	-	27	-	-	27	-	-	-	549	-	3,234	3,783
Town of Henniker	0.06279475%	214,582	-	258	-	-	258	-	-	-	5,162	-	(17,217)	(12,055)
Town of Hillsborough	0.09454056%	323,064	-	388	-	-	388	-	-	-	7,772	-	(10,864)	(3,092)
Town of Hinsdale	0.04065904%	138,940	-	167	-	-	167	-	-	-	3,343	-	923	4,266
Town of Holderness	0.04275426%	146,100	-	176	-	-	176	-	-	-	3,515	-	20,453	23,968
Town of Hollis	0.16759660%	572,711	-	688	-	-	688	-	-	-	13,778	-	(5,260)	8,518
Town of Hooksett	0.37674106%	1,287,400	-	1,547	-	-	1,547	-	-	-	30,972	-	(65,010)	(34,038)
Town of Hopkinton	0.09332502%	318,910	-	383	-	-	383	-	-	-	7,672	-	4,244	11,916
Town of Hudson	0.68709330%	2,347,936	-	2,822	-	-	2,822	-	-	-	56,485	-	(67,227)	(10,742)
Town of Jackson	0.01704504%	58,246	-	70	-	-	70	-	-	-	1,401	-	4,640	6,041
Town of Jaffrey	0.08462885%	289,194	-	348	-	-	348	-	-	-	6,957	-	(26,890)	(19,933)
Town of Jefferson	0.00082026%	2,803	-	3	-	-	3	-	-	-	67	-	379	446
Town of Kensington	0.04017237%	137,277	-	165	-	-	165	-	-	-	3,303	-	18,563	21,866
Town of Kingston	0.08793961%	300,507	-	361	-	-	361	-	-	-	7,229	-	84,380	91,609
Town of Lancaster	0.04936664%	168,696	-	203	-	-	203	-	-	-	4,058	-	19,043	23,101
Town of Lee	0.06472545%	221,180	-	266	-	-	266	-	-	-	5,321	-	(22,891)	(17,570)
Town of Lempster	0.00177305%	6,059	-	7	-	-	7	-	-	-	146	-	184	330
Town of Lincoln	0.06543604%	223,608	-	269	-	-	269	-	-	-	5,379	-	(4,703)	676
Town of Lisbon	0.01870613%	63,923	-	77	-	-	77	-	-	-	1,538	-	2,434	3,972
Town of Litchfield	0.09220772%	315,092	-	379	-	-	379	-	-	-	7,580	-	(36,364)	(28,784)
Town of Littleton	0.16281897%	556,385	-	669	-	-	669	-	-	-	13,385	-	33,601	46,986
Town of Londonderry	0.82897154%	2,832,763	-	3,405	-	-	3,405	-	-	-	68,149	-	(20,533)	47,616
Town of Loudon	0.11881261%	406,007	-	488	-	-	488	-	-	-	9,767	-	194,802	204,569
Town of Lyme	0.01667489%	56,981	-	68	-	-	68	-	-	-	1,371	-	2,333	3,704
Town of Lyndeborough	0.00642045%	21,940	-	26	-	-	26	-	-	-	528	-	11,720	12,248
Town of Madison	0.02673055%	91,344	-	110	-	-	110	-	-	-	2,197	-	(3,321)	(1,124)
Town of Marlborough	0.01593917%	54,467	-	65	-	-	65	-	-	-	1,310	-	(5,264)	(3,954)
Town of Marlow	0.00123154%	4,208	-	5	-	-	5	-	-	-	101	-	157	258
Town of Mason	0.01439232%	49,181	-	59	-	-	59	-	-	-	1,183	-	11,102	12,285
Town of Meredith	0.11066937%	378,180	-	455	-	-	455	-	-	-	9,098	-	(10,697)	(1,599)
Town of Merrimack	0.63942888%	2,185,057	-	2,626	-	-	2,626	-	-	-	52,567	-	(12,152)	40,415
Town of Middleton	0.02059342%	70,372	-	85	-	-	85	-	-	-	1,693	-	(7,852)	(6,159)
Town of Milford	0.21707748%	741,797	-	892	-	-	892	-	-	-	17,846	-	(491)	17,355
Town of Milton	0.04545725%	155,337	-	187	-	-	187	-	-	-	3,737	-	(40,625)	(36,888)
Town of Monroe	0.00131608%	4,497	-	5	-	-	5	-	-	-	108	-	(482)	(374)
Town of Mont Vernon	0.02272291%	77,649	-	93	-	-	93	-	-	-	1,868	-	(4,623)	(2,755)
Town of Moultonborough	0.08192129%	279,942	-	336	-	-	336	-	-	-	6,735	-	(56,702)	(49,967)
Town of Nelson	0.00134121%	4,583	-	6	-	-	6	-	-	-	110	-	61	171
Town of New Boston	0.05443674%	186,021	-	224	-	-	224	-	-	-	4,475	-	33,093	37,568
Town of New Castle	0.03858211%	131,843	-	158	-	-	158	-	-	-	3,172	-	13,044	16,216
Town of New Durham	0.03040689%	103,906	-	125	-	-	125	-	-	-	2,500	-	(8,099)	(5,599)
Town of New Hampton	0.03309388%	113,088	-	136	-	-	136	-	-	-	2,721	-	12,901	15,622
Town of New Ipswich	0.03303904%	112,901	-	136	-	-	136	-	-	-	2,716	-	27,953	30,669
Town of New London	0.07914062%	270,439	-	325	-	-	325	-	-	-	6,506	-	12,899	19,405
Town of Newbury	0.02804663%	95,841	-	115	-	-	115	-	-	-	2,306	-	2,337	4,643

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
 Schedule of OPEB Amounts by Employer
 Year ended June 30, 2023

Employer	Proportionate Share	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)				Deferred Inflows of Resources				OPEB Expense			
		Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	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
Town of Newfields	0.02782957%	95,099	-	114	-	-	114	-	-	-	2,288	35,465	37,753
Town of Newington	0.13408916%	458,210	-	551	-	-	551	-	-	-	11,023	4,167	15,190
Town of Newmarket	0.10351777%	353,741	-	425	-	-	425	-	-	-	8,510	(7,658)	852
Town of Newport	0.09923594%	339,109	-	408	-	-	408	-	-	-	8,158	(33,370)	(25,212)
Town of Newton	0.04484262%	153,236	-	184	-	-	184	-	-	-	3,686	11,606	15,292
Town of North Hampton	0.16102078%	550,240	-	661	-	-	661	-	-	-	13,237	(47,117)	(33,880)
Town of Northfield	0.03665826%	125,269	-	151	-	-	151	-	-	-	3,014	(3,844)	(830)
Town of Northumberland	0.02304051%	78,734	-	95	-	-	95	-	-	-	1,894	18,294	20,188
Town of Northwood	0.04855094%	165,908	-	199	-	-	199	-	-	-	3,991	(26,926)	(22,935)
Town of Nottingham	0.05651824%	193,134	-	232	-	-	232	-	-	-	4,646	44,848	49,494
Town of Orford	0.00739837%	25,282	-	30	-	-	30	-	-	-	608	(381)	227
Town of Ossipee	0.05399576%	184,514	-	222	-	-	222	-	-	-	4,439	(14,372)	(9,933)
Town of Pelham	0.35261982%	1,204,973	-	1,448	-	-	1,448	-	-	-	28,989	27,526	56,515
Town of Pembroke	0.06784657%	231,845	-	279	-	-	279	-	-	-	5,578	(12,569)	(6,991)
Town of Peterborough	0.11786210%	402,759	-	484	-	-	484	-	-	-	9,689	21,081	30,770
Town of Piermont	0.00660781%	22,580	-	27	-	-	27	-	-	-	543	3,244	3,787
Town of Pittsburg	0.00146459%	5,005	-	6	-	-	6	-	-	-	120	(12,836)	(12,716)
Town of Pittsfield	0.05219529%	178,362	-	214	-	-	214	-	-	-	4,291	(8,118)	(3,827)
Town of Plainfield	0.02222938%	75,962	-	91	-	-	91	-	-	-	1,827	(1,946)	(119)
Town of Plaistow	0.13300157%	454,493	-	546	-	-	546	-	-	-	10,934	(7,145)	3,789
Town of Plymouth	0.15295067%	522,663	-	628	-	-	628	-	-	-	12,574	30,760	43,334
Town of Raymond	0.11792380%	402,969	-	484	-	-	484	-	-	-	9,694	(11,916)	(2,222)
Town of Rindge	0.05461267%	186,622	-	224	-	-	224	-	-	-	4,490	5,825	10,315
Town of Rollinsford	0.02275033%	77,742	-	93	-	-	93	-	-	-	1,870	(3,473)	(1,603)
Town of Rumney	0.00952100%	32,535	-	39	-	-	39	-	-	-	783	(571)	212
Town of Rye	0.15749296%	538,185	-	647	-	-	647	-	-	-	12,947	(13,829)	(882)
Town of Salem	1.09891149%	3,755,202	-	4,514	-	-	4,514	-	-	-	90,341	(71,034)	19,307
Town of Salisbury	0.00050495%	1,726	-	2	-	-	2	-	-	-	42	(147)	(105)
Town of Sanbornton	0.04617241%	157,780	-	190	-	-	190	-	-	-	3,796	7,193	10,989
Town of Sandown	0.05313894%	181,586	-	218	-	-	218	-	-	-	4,369	4,075	8,444
Town of Sandwich	0.01712044%	58,504	-	70	-	-	70	-	-	-	1,407	1,014	2,421
Town of Seabrook	0.53196516%	1,817,832	-	2,185	-	-	2,185	-	-	-	43,732	513	44,245
Town of Shelburne	0.00075172%	2,569	-	3	-	-	3	-	-	-	62	85	147
Town of South Hampton	0.00504725%	17,247	-	21	-	-	21	-	-	-	415	(18,254)	(17,839)
Town of Springfield	0.01329330%	45,426	-	55	-	-	55	-	-	-	1,093	3,219	4,312
Town of Stark	0.00000000%	-	-	-	-	-	-	-	-	-	-	(501)	(501)
Town of Stewartstown	0.00034273%	1,171	-	1	-	-	1	-	-	-	28	173	201
Town of Stratford	0.04144275%	141,618	-	170	-	-	170	-	-	-	3,407	(5,306)	(1,899)
Town of Stratford	0.00064433%	2,202	-	3	-	-	3	-	-	-	53	271	324
Town of Stratham	0.09415670%	321,752	-	387	-	-	387	-	-	-	7,741	(9,178)	(1,437)
Town of Sugar Hill	0.01349894%	46,129	-	55	-	-	55	-	-	-	1,110	665	1,775
Town of Sunapee	0.03818683%	130,492	-	157	-	-	157	-	-	-	3,139	(24,861)	(21,722)
Town of Sutton	0.02271377%	77,618	-	93	-	-	93	-	-	-	1,867	25,099	26,966
Town of Swanzy	0.06776203%	231,556	-	278	-	-	278	-	-	-	5,571	12,224	17,795
Town of Tamworth	0.02080363%	71,090	-	85	-	-	85	-	-	-	1,710	10,446	12,156
Town of Thornton	0.03050742%	104,250	-	125	-	-	125	-	-	-	2,508	12,792	15,300
Town of Tilton	0.06635684%	226,755	-	273	-	-	273	-	-	-	5,455	(16,940)	(11,485)
Town of Troy	0.01441974%	49,275	-	59	-	-	59	-	-	-	1,185	(1,414)	(229)
Town of Troy Water And Sewer	0.00104875%	3,584	-	4	-	-	4	-	-	-	86	(84)	2
Town of Tuftonboro	0.04212821%	143,961	-	173	-	-	173	-	-	-	3,463	4,446	7,909
Town of Unity	0.00093222%	3,186	-	4	-	-	4	-	-	-	77	(210)	(133)
Town of Wakefield	0.10162590%	347,276	-	417	-	-	417	-	-	-	8,355	4,839	13,194
Town of Walpole	0.03736199%	127,673	-	153	-	-	153	-	-	-	3,071	8,930	12,001
Town of Warner	0.02009532%	68,670	-	83	-	-	83	-	-	-	1,652	(3,607)	(1,955)

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2023

Employer	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)				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	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	Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Town of Warren	0.00381343%	13,031	-	16	-	-	-	16	-	-	-	313	177	490
Town of Washington	0.00666722%	22,783	-	27	-	-	-	27	-	-	-	548	1,284	1,832
Town of Waterville Valley	0.04988759%	170,476	-	205	-	-	-	205	-	-	-	4,101	18,930	23,031
Town of Weare	0.09473934%	323,743	-	389	-	-	-	389	-	-	-	7,788	3,524	11,312
Town of Webster	0.01119580%	38,258	-	46	-	-	-	46	-	-	-	920	1,874	2,794
Town of Westmoreland	0.00121554%	4,154	-	5	-	-	-	5	-	-	-	100	(386)	(286)
Town of Whitefield	0.03311673%	113,167	-	136	-	-	-	136	-	-	-	2,722	(2,451)	271
Town of Wilnot	0.00807469%	27,593	-	33	-	-	-	33	-	-	-	664	(1,001)	(337)
Town of Wilton	0.04654255%	159,045	-	191	-	-	-	191	-	-	-	3,826	(25,724)	(21,898)
Town of Winchester	0.01716614%	58,660	-	71	-	-	-	71	-	-	-	1,411	(39,123)	(37,712)
Town of Windham	0.33854966%	1,156,892	-	1,391	-	-	-	1,391	-	-	-	27,832	(76,698)	(48,866)
Town of Wolfeboro	0.19526166%	667,248	-	802	-	-	-	802	-	-	-	16,052	64,264	80,316
Town of Woodstock	0.03978166%	135,942	-	163	-	-	-	163	-	-	-	3,270	17,457	20,727
Unity SD	0.02777473%	94,912	-	114	-	-	-	114	-	-	-	2,283	11,032	13,315
Village District of Eastman	0.00231913%	7,925	-	10	-	-	-	10	-	-	-	191	694	885
Village District of Eidelweiss	0.00137320%	4,693	-	6	-	-	-	6	-	-	-	113	1,210	1,323
Virtual Lrng Acad Charter Schl	0.14445099%	493,618	-	593	-	-	-	593	-	-	-	11,875	(234)	11,641
Wakefield SD	0.10042407%	343,169	-	412	-	-	-	412	-	-	-	8,256	(29,931)	(21,675)
Warner Village Water District	0.00066946%	2,288	-	3	-	-	-	3	-	-	-	55	(475)	(420)
Warren SD	0.02187751%	74,760	-	90	-	-	-	90	-	-	-	1,799	(8,892)	(7,093)
Washington SD	0.01218058%	41,623	-	50	-	-	-	50	-	-	-	1,001	(1,377)	(376)
Waterville Estates Village Dis	0.00554078%	18,934	-	23	-	-	-	23	-	-	-	456	5,174	5,630
Waterville Valley SD	0.01858046%	63,493	-	76	-	-	-	76	-	-	-	1,527	(1,593)	(66)
Weare SD	0.20269202%	692,639	-	833	-	-	-	833	-	-	-	16,663	5,080	21,743
Weeks Public Library	0.00067175%	2,296	-	3	-	-	-	3	-	-	-	55	(19)	36
Wentworth SD	0.01997651%	68,264	-	82	-	-	-	82	-	-	-	1,642	(2,005)	(363)
Westmoreland SD	0.03553639%	121,435	-	146	-	-	-	146	-	-	-	2,921	(2,864)	57
White Mountains Reg SD	0.30029200%	1,026,158	-	1,233	-	-	-	1,233	-	-	-	24,687	30,724	55,411
Wilton-Lyndeborough Coop SD	0.14573737%	498,014	-	599	-	-	-	599	-	-	-	11,981	(35,283)	(23,302)
Winchester SD	0.08533944%	291,622	-	351	-	-	-	351	-	-	-	7,016	(39,113)	(32,097)
Windham SD	0.75642274%	2,584,849	-	3,107	-	-	-	3,107	-	-	-	62,185	(276)	61,909
Winnacunnet Coop SD	0.40251883%	1,375,488	-	1,653	-	-	-	1,653	-	-	-	33,091	(37,465)	(4,374)
Winnisquam Reg SD	0.32157317%	1,098,880	-	1,321	-	-	-	1,321	-	-	-	26,436	(163,621)	(137,185)
Woodsville Fire District	0.00508609%	17,380	-	21	-	-	-	21	-	-	-	418	5,233	5,651
Woodsville Water & Light Dept	0.00160169%	5,473	-	7	-	-	-	7	-	-	-	132	(4,927)	(4,795)
Total for All Employers	100.000000%	\$ 341,720,194	\$ -	\$ 410,729	\$ -	\$ -	\$ 410,729	\$ -	\$ -	\$ -	\$ -	\$ 8,220,920	\$ -	\$ 8,220,920

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, 2023

(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 2023 Annual Comprehensive Financial Report, which can be found on the system's website at www.nhrs.org.

Benefit amounts and eligibility requirement for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b) and members are designated in statute by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees and Group I State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the Medical Subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the Medical Subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2023 was as follows:

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

(2) Basis of Presentation

The Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer (the Schedules) are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP). The schedules present amounts that are elements of the financial statements of NHRS or its participating employers. Accordingly, they do not purport to be a complete presentation of the net position or changes in net position of NHRS or its participating employers. The deferred outflows and inflows do not include the following employer specific amounts which should be determined individually by each employer, if applicable: employer contributions subsequent to the measurement date and differences between employer contributions and the proportionate share of employer contributions.

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

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

Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer

June 30, 2023

(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, 2022 through June 30, 2023.

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, 2023 is as follows:

Total employer contributions per schedule	\$ 43,766,400
Contribution adjustments	\$ (116,011)
Other miscellaneous items	\$ (31,038)
Total Employer contributions per System financial statements	\$ 43,619,351

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, 2023 were as follows:

Collective total OPEB liability	\$ 391,879,049
Plan fiduciary net position	<u>\$ 50,158,855</u>
Collective net OPEB liability	<u>\$ 341,720,194</u>

The collective total OPEB liability as of June 30, 2023 is based on an actuarial valuation performed as of June 30, 2022 rolled forward to June 30, 2023, 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

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, 2023

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, 2022 valuation to calculate the total OPEB liability as of June 30, 2023 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:

Asset Class	Target Allocation	30-Year Return*
Broad US Equity (1)	30.0%	5.40%
Global Ex-US Equity (2)	20.0%	5.65%
Public Equity	50.0%	
Real Estate Equity	10.0%	4.00%
Private Equity	10.0%	6.65%
Private Market Equity	20.0%	
Private Debt	5.0%	5.05%
Private Debt	5.0%	
Core U.S. Fixed Income (3)	25.0%	2.15%
Fixed Income	25.0%	
TOTAL	100.0%	

*Real rates of return are presented net of 2.50% 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, 2023

(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, 2023 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, 2023	\$ 371,141,754	341,720,194	316,050,762

(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, 2023.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
Difference between projected and actual earnings on OPEB plan investments:						
	2019	5.0000	127,072	-	127,072	-
	2020	5.0000	901,772	-	450,885	450,887
	2021	5.0000	(4,887,035)	-	(1,629,012)	(3,258,023)
	2022	5.0000	4,890,930	-	1,222,732	3,668,198
	2023	5.0000	-	(562,917)	(112,584)	(450,333)
			<u>\$ 1,032,739</u>	<u>(562,917)</u>	<u>59,093</u>	<u>410,729</u>
Deferred Inflows of Resources:						
Difference between expected and actual experience						
	2023	1.0000	-	(16,748,566)	(16,748,566)	-
			<u>\$ -</u>	<u>(16,748,566)</u>	<u>(16,748,566)</u>	<u>-</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, 2023

(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 year and 1.0000 year for 2022 and 2023 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:	
2024	\$ (67,977)
2025	(518,863)
2026	1,110,150
2027	(112,581)
2028	-
Total	\$ 410,729

(6) OPEB Expense

The components of allocable OPEB expense for the year ended June 30, 2023 (excluding employer specific OPEB expense for changes in proportion) are as follows:

Service cost	\$ 462,843
Interest on the total OPEB liability	27,147,150
Projected earnings on plan investments	(3,088,114)
OPEB plan administrative expense	236,993
Other Changes in Plan Fiduciary Net Position	151,521
Recognition (amortization) of deferred outflows and inflows of resources:	
Recognition of Outflow (Inflow) of Resources due to Liabilities	(16,748,566)
Recognition of Outflow (Inflow) of Resources due to Assets	<u>59,093</u>
Total OPEB expense	<u>\$ 8,220,920</u>