



**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, 2024

(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, 2024 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, 2024), 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, 2024 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, 2024 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, 2024, and our report thereon dated December 23, 2024 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 10, 2025

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

Schedule of Employer Allocations
Year Ended June 30, 2024

Entity	2024 Employer OPEB Contribution	Proportionate Share
Allenstown SD	\$ 28,734	0.08098245%
Alton SD	42,979	0.12112983%
Amherst SD	144,593	0.40751357%
Andover SD	18,074	0.05093884%
Androscoggin Valley Reg Refuse	2,396	0.00675276%
Ashland SD	18,733	0.05279614%
Auburn SD	46,181	0.13015419%
Barnstead SD	34,900	0.09836039%
Barrington SD	84,760	0.23888328%
Bartlett SD	19,727	0.05559758%
Bath SD	5,915	0.01667054%
Bcep Solid Waste District	753	0.00212222%
Bedford SD	357,188	1.00668053%
Belknap County	102,708	0.28946702%
Belknap County Conserv. Dist	142	0.00040021%
Berlin Housing Authority	837	0.00235896%
Berlin Water Works	1,773	0.00499693%
Bethlehem SD	16,482	0.04645203%
Bow SD - SAU 67	159,584	0.44976345%
Brentwood SD	31,334	0.08831016%
Brookline Public Library	202	0.00056931%
Brookline SD	47,865	0.13490029%
Campton SD	32,319	0.09108623%
Candia SD	26,728	0.07532884%
Carroll County	99,635	0.28080623%
Center Conway Fire Precinct	1,756	0.00494902%
Central Hooksett Wtr Precinct	518	0.00145990%
Cheshire County	84,725	0.23878464%
Chester SD - (SAU 82)	42,341	0.11933173%
Chesterfield SD	25,031	0.07054610%
Chichester SD	20,123	0.05671364%
City of Berlin	92,132	0.25966015%
City of Claremont	80,448	0.22673056%
City of Concord	511,282	1.44097124%
City of Dover	614,272	1.73123303%
City of Franklin	88,842	0.25038778%
City of Keene	260,779	0.73496630%
City of Laconia	212,463	0.59879494%
City of Lebanon	186,597	0.52589552%
City of Manchester	1,243,668	3.50509078%
City of Nashua	1,024,814	2.88828377%
City of Portsmouth	390,933	1.10178573%
City of Rochester	245,959	0.69319836%
City of Somersworth	105,129	0.29629024%
Claremont SD	138,833	0.39127988%
Cocheco Academy of The Arts	-	0.00000000%
Colebrook SD	26,006	0.07329399%
Community College System of NH	246,127	0.69367185%
Concord SD	448,668	1.26450312%
Contoocook Valley SD	234,799	0.66174559%
Conway SD	136,073	0.38350124%
Conway Village Fire District	16,448	0.04635621%
Cook Memorial Library	121	0.00034102%

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

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer OPEB Contribution	Proportionate Share
Coos County Institute	48,117	0.13561051%
Coos County Nursing Home	9,946	0.02803130%
Cornish SD	12,661	0.03568312%
County of Merrimack	247,233	0.69678894%
Croydon Village School	1,649	0.00464746%
Deerfield Community School	45,836	0.12918186%
Derry Coop SD	296,129	0.83459495%
Derry Housing Authority	135	0.00038048%
Dover Housing Authority	4,446	0.01253038%
Dresden SD	65,900	0.18572922%
Dunbarton SD - SAU 67	19,948	0.05622043%
East Kingston SD	14,846	0.04184121%
Epping SD	86,280	0.24316717%
Epsom SD	37,614	0.10600939%
Errol SD	1,502	0.00423316%
Exeter Reg Coop SD	310,750	0.87580203%
Exeter SD	111,894	0.31535637%
Fall Mountain Reg SD	145,784	0.41087023%
Farmington SD - (SAU 61)	69,327	0.19538770%
Franklin SD	71,892	0.20261676%
Freedom SD	5,310	0.01496543%
Fremont SD - SAU 83	35,175	0.09913544%
Gilford SD	114,138	0.32168075%
Gilmanton SD	35,222	0.09926790%
Goffstown SD	224,764	0.63346345%
Goffstown Village Precinct	402	0.00113298%
Governor Wentworth Reg SD	244,401	0.68880738%
Grafton County	143,978	0.40578029%
Grantham SD	24,647	0.06946385%
Great Bay Elearning School	10,257	0.02890781%
Greenland SD	40,797	0.11498019%
Grs Coop SD	35,691	0.10058970%
Hampstead SD	98,205	0.27677599%
Hampton Falls SD	29,400	0.08285947%
Hampton SD - SAU 90	113,000	0.31847347%
Hanover SD	54,440	0.15343093%
Harrisville SD	6,352	0.01790215%
Haverhill Coop SD	60,014	0.16914041%
Henniker SD	33,065	0.09318872%
Hill SD	4,060	0.01144250%
Hillsboro-Deering SD	115,523	0.32558416%
Hillsborough County	249,082	0.70200007%
Hinsdale SD	51,682	0.14565793%
Holderness SD	20,485	0.05773388%
Hollis SD	71,555	0.20166698%
Hollis-Brookline Coop	115,353	0.32510504%
Hooksett Public Library	1,155	0.00325519%
Hooksett SD	103,083	0.29052390%
Hooksett Sewer Commission	1,242	0.00350039%
Hooksett Village Wtr Precinct	1,107	0.00311991%
Hopkinton SD	99,132	0.27938860%
Hudson SD	250,310	0.70546100%
Inter-Lakes SD	121,182	0.34153320%

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

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer OPEB Contribution	Proportionate Share
Jackson SD	5,568	0.01569257%
Jaffrey-Rindge Coop SD	114,308	0.32215987%
John Stark SD	55,202	0.15557852%
Kearsarge Reg SD - SAU 65	195,025	0.54964856%
Keene SD	272,345	0.76756333%
Kensington SD	18,252	0.05144051%
Laconia Housing & Redevelopmnt	4,884	0.01376482%
Laconia SD	173,208	0.48816064%
Laconia Water Works	3,065	0.00863824%
Lafayette Reg SD	13,941	0.03929061%
Lakes Region Mutual Fire Aid	2,018	0.00568743%
Lakes Region Planning Comm.	879	0.00247733%
Land & Comm Heritage Inv Prog	1,541	0.00434308%
Landaff SD	824	0.00232232%
Langdon Public Library	155	0.00043684%
Lebanon SD	204,387	0.57603395%
Lempster SD	9,948	0.02803694%
Lincoln-Woodstock Coop SD	34,958	0.09852385%
Lisbon Reg SD	31,201	0.08793532%
Litchfield SD	108,941	0.30703379%
Littleton Public Library	463	0.00130490%
Littleton SD	73,551	0.20729241%
Littleton Water & Light	3,652	0.01029261%
Londonderry SD	389,918	1.09892511%
Lower Bartlett Water Precinct	474	0.00133590%
Lyme SD	25,261	0.07119432%
Madison SD	14,657	0.04130855%
Manchester SD	1,047,754	2.95293671%
Marlborough SD	16,050	0.04523451%
Marlow SD	3,595	0.01013197%
Mascenic Reg SD	79,663	0.22451816%
Mascoma Valley Regional SD	105,145	0.29633533%
Mason SD (SAU 89)	7,830	0.02206767%
Meriden Village Water District	172	0.00048476%
Merrimack SD	331,209	0.93346264%
Merrimack Valley SD	223,930	0.63111295%
Merrimack Village District	3,270	0.00921600%
Middleton SD	10,064	0.02836387%
Milan SD	6,724	0.01895058%
Milford Area Communication Ctr	1,094	0.00308327%
Milford SD	187,788	0.52925217%
Milton SD	36,518	0.10292048%
Monadnock Reg SD- SAU 93	131,698	0.37117096%
Monroe SD	13,536	0.03814918%
Mont Vernon SD	21,274	0.05995756%
Moultonborough SD - SAU 45	68,537	0.19316120%
Mountain Lakes District	175	0.00049321%
Nashua Airport Authority	884	0.00249142%
Nashua Housing Redevelop Auth	4,101	0.01155805%
Nelson SD	5,342	0.01505562%
New Boston SD	39,858	0.11233376%
New Castle SD	4,418	0.01245147%
New London-Springfield Wtr Sys	518	0.00145990%

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

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer OPEB Contribution	Proportionate Share
Newfields SD	12,658	0.03567466%
Newfound Area SD	104,190	0.29364381%
Newington SD	6,293	0.01773587%
Newmarket Housing Authority	526	0.00148245%
Newmarket SD	111,191	0.31337507%
Newport SD	76,936	0.21683252%
Next Charter School	6,383	0.01798952%
NH Comm Development Fin Auth	-	0.00000000%
NH Municipal Bond Bank	747	0.00210531%
NH Retirement System	-	0.00000000%
North Conway Wtr Precinct	7,151	0.02015402%
North Country Charter Academy	3,190	0.00899053%
North Country Edu Svc Ag Inc	3,631	0.01023343%
North Hampton SD	46,742	0.13173528%
Northumberland SD	31,185	0.08789022%
Northwood SD	33,153	0.09343673%
Nottingham SD	41,814	0.11784646%
Oyster River Coop SD	225,888	0.63663128%
Pease Development Authority	26,360	0.07429169%
Pelham SD	138,475	0.39027091%
Pembroke SD	133,690	0.37678511%
Pemi Baker Coop	64,454	0.18165388%
Piermont SD	5,474	0.01542764%
Pittsburg SD	12,939	0.03646662%
Pittsfield SD	44,113	0.12432584%
Plainfield SD	25,248	0.07115768%
Plastow Public Library	506	0.00142608%
Plymouth SD	47,140	0.13285698%
Plymouth Village Water & Sewer	1,817	0.00512094%
Portsmouth Housing Authority	6,572	0.01852219%
Portsmouth SD	324,123	0.91349182%
Profile SD	26,373	0.07432832%
Prospect Mountain High School	48,842	0.13765381%
Raymond SD	107,704	0.30354749%
Rivendell Interstate SD	14,488	0.04083224%
Rochester SD	315,605	0.88948512%
Rockingham County	238,291	0.67158726%
Rockingham Planning Comm	1,207	0.00340175%
Rollinsford SD	13,707	0.03863111%
Rumney SD	11,759	0.03314097%
Rye SD	60,359	0.17011274%
Rye Water District	768	0.00216449%
Salem Housing Authority	1,002	0.00282399%
Salem SD	352,099	0.99233795%
Sanborn Regional SD	147,445	0.41555151%
Sanbornton Public Library	258	0.00072713%
Sandown Public Library	235	0.00066231%
SAU 02	3,173	0.00894262%
SAU 03	103,992	0.29308578%
SAU 06	3,552	0.01001078%
SAU 07	2,338	0.00658930%
SAU 09	4,464	0.01258111%
SAU 13	2,141	0.00603409%

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

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer OPEB Contribution	Proportionate Share
SAU 15	3,975	0.01120294%
SAU 16	6,885	0.01940433%
SAU 19	5,494	0.01548401%
SAU 20	2,938	0.00828031%
SAU 21	5,198	0.01464978%
SAU 23	10,514	0.02963212%
SAU 24	7,864	0.02216350%
SAU 29	6,667	0.01878993%
SAU 34	1,941	0.00547042%
SAU 35	2,040	0.00574943%
SAU 39	7,627	0.02149555%
SAU 41	4,956	0.01396774%
SAU 42	895,480	2.52377539%
SAU 44	-	0.00000000%
SAU 46	1,984	0.00559160%
SAU 48	5,371	0.01513735%
SAU 50	4,710	0.01327442%
SAU 53	26,898	0.07580796%
SAU 58	795	0.00224059%
SAU 67	3,995	0.01125931%
SAU 70	4,330	0.01220345%
Seabrook SD	86,640	0.24418178%
Seacoast Charter School	12,608	0.03553375%
Shaker Regional SD - SAU 80	115,628	0.32588009%
Somersworth Housing Authority	1,801	0.00507585%
Somersworth SD	111,637	0.31463206%
Souhegan Coop SD	85,977	0.24231321%
South Hampton SD	11,687	0.03293805%
Southern NH Planning Comm	2,024	0.00570434%
Stark SD	2,141	0.00603409%
State of New Hampshire	6,911,187	19.47813874%
Stewartstown SD	6,029	0.01699183%
Stoddard SD	4,946	0.01393956%
Strafford County	297,288	0.83786141%
Strafford SD	28,540	0.08043569%
Stratford SD	6,630	0.01868566%
Stratham SD	65,658	0.18504718%
Sullivan County	80,115	0.22579205%
Sunapee SD	56,205	0.15840532%
Swnh District Fire Mutual Aid	5,113	0.01441022%
Tamworth SD	24,662	0.06950613%
Thornton Public School Library	102	0.00028747%
Thornton SD	24,148	0.06805750%
Tilton-Northfield Fire Dist	43,035	0.12128766%
Timberlane Reg SD	313,451	0.88341439%
Town of Alexandria	3,610	0.01017424%
Town of Allenstown	25,030	0.07054328%
Town of Alstead	3,510	0.00989241%
Town of Alton	47,511	0.13390259%
Town of Amherst	45,175	0.12731893%
Town of Andover	3,789	0.01067873%
Town of Antrim	11,537	0.03251530%
Town of Ashland	13,751	0.03875512%

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

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer OPEB Contribution	Proportionate Share
Town of Atkinson	27,571	0.07770471%
Town of Auburn	29,470	0.08305675%
Town of Barnstead	20,303	0.05722094%
Town of Barrington	37,446	0.10553591%
Town of Bartlett	9,796	0.02760855%
Town of Bath	1,559	0.00439381%
Town of Bedford	186,621	0.52596316%
Town of Belmont	62,087	0.17498285%
Town of Bennington	4,854	0.01368027%
Town of Bethlehem	11,054	0.03115403%
Town of Boscawen	14,433	0.04067723%
Town of Bow	46,021	0.12970325%
Town of Bradford	8,342	0.02351067%
Town of Brentwood	29,121	0.08207315%
Town of Bristol	42,025	0.11844113%
Town of Brookline	25,776	0.07264577%
Town of Campton	28,036	0.07901524%
Town of Canaan	15,958	0.04497522%
Town of Candia	12,377	0.03488271%
Town of Canterbury	4,751	0.01338998%
Town of Carroll	12,320	0.03472206%
Town of Center Harbor	9,725	0.02740845%
Town of Charlestown	13,420	0.03782225%
Town of Chester	24,294	0.06846898%
Town of Chesterfield	10,406	0.02932774%
Town of Chichester	10,729	0.03023807%
Town of Clarksville	120	0.00033820%
Town of Colebrook	11,288	0.03181353%
Town of Conway	60,503	0.17051859%
Town of Cornish	2,583	0.00727980%
Town of Croydon	165	0.00046503%
Town of Danville	12,932	0.03644689%
Town of Deerfield	17,133	0.04828678%
Town of Deering	940	0.00264925%
Town of Derry	332,884	0.93818337%
Town of Dorchester	268	0.00075532%
Town of Dublin	6,877	0.01938179%
Town of Dunbarton	11,008	0.03102439%
Town of Durham	119,306	0.33624598%
Town of East Kingston	12,328	0.03474461%
Town of Effingham	3,642	0.01026443%
Town of Enfield	16,697	0.04705798%
Town of Epping	57,478	0.16199308%
Town of Epsom	21,526	0.06066779%
Town of Exeter	133,649	0.37666956%
Town of Farmington	34,456	0.09710904%
Town of Fitzwilliam	7,372	0.02077687%
Town of Francestown	2,057	0.00579734%
Town of Franconia	6,337	0.01785988%
Town of Freedom	6,380	0.01798107%
Town of Fremont	11,948	0.03367364%
Town of Gilford	96,537	0.27207498%
Town of Gilmanton	23,322	0.06572954%

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

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer OPEB Contribution	Proportionate Share
Town of Goffstown	130,344	0.36735492%
Town of Gorham	19,817	0.05585123%
Town of Goshen	443	0.00124853%
Town of Grafton	2,535	0.00714452%
Town of Grantham	12,298	0.03466006%
Town of Greenfield	7,121	0.02006947%
Town of Greenland	34,331	0.09675675%
Town of Greenville	10,693	0.03013661%
Town of Groton	226	0.00063695%
Town of Hampstead	42,602	0.12006732%
Town of Hampton	228,685	0.64451420%
Town of Hampton Falls	15,808	0.04455247%
Town of Hancock	4,584	0.01291931%
Town of Hanover	118,304	0.33342199%
Town of Harrisville	2,101	0.00592135%
Town of Haverhill	15,080	0.04250071%
Town of Hebron	2,524	0.00711351%
Town of Henniker	23,904	0.06736982%
Town of Hill	1,202	0.00338766%
Town of Hillsborough	36,016	0.10150567%
Town of Hinsdale	17,040	0.04802467%
Town of Holderness	16,035	0.04519223%
Town of Hollis	67,307	0.18969463%
Town of Hooksett	133,369	0.37588042%
Town of Hopkinton	35,304	0.09949900%
Town of Hudson	247,829	0.69846868%
Town of Jackson	8,970	0.02528059%
Town of Jaffrey	32,066	0.09037319%
Town of Jefferson	334	0.00094133%
Town of Kensington	13,988	0.03942307%
Town of Kingston	34,954	0.09851258%
Town of Lancaster	18,385	0.05181535%
Town of Landaff	168	0.00047348%
Town of Lee	24,141	0.06803777%
Town of Lempster	663	0.00186857%
Town of Lincoln	26,522	0.07474826%
Town of Lisbon	6,941	0.01956216%
Town of Litchfield	29,117	0.08206188%
Town of Littleton	67,334	0.18977073%
Town of Londonderry	300,622	0.84725779%
Town of Loudon	25,080	0.07068420%
Town of Lyme	4,167	0.01174406%
Town of Lyndeborough	2,597	0.00731925%
Town of Madison	8,770	0.02471692%
Town of Marlborough	6,462	0.01821217%
Town of Marlow	577	0.00162619%
Town of Mason	5,829	0.01642816%
Town of Meredith	42,520	0.11983621%
Town of Merrimack	248,180	0.69945792%
Town of Middleton	5,429	0.01530082%
Town of Milford	82,478	0.23245181%
Town of Milton	21,779	0.06138083%
Town of Monroe	382	0.00107661%

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

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer OPEB Contribution	Proportionate Share
Town of Mont Vernon	9,309	0.02623601%
Town of Moultonborough	43,412	0.12235018%
Town of Nelson	872	0.00245760%
Town of New Boston	21,905	0.06173594%
Town of New Castle	15,961	0.04498367%
Town of New Durham	9,983	0.02813558%
Town of New Hampton	12,534	0.03532519%
Town of New Ipswich	9,671	0.02725626%
Town of New London	31,398	0.08849053%
Town of Newbury	10,362	0.02920373%
Town of Newfields	11,433	0.03222219%
Town of Newington	50,895	0.14343989%
Town of Newmarket	37,667	0.10615876%
Town of Newport	44,071	0.12420747%
Town of Newton	13,948	0.03931034%
Town of North Hampton	57,901	0.16318524%
Town of Northfield	12,947	0.03648917%
Town of Northumberland	8,900	0.02508331%
Town of Northwood	21,566	0.06078052%
Town of Nottingham	22,278	0.06278718%
Town of Orford	2,911	0.00820421%
Town of Ossipee	22,289	0.06281819%
Town of Pelham	130,681	0.36830470%
Town of Pembroke	27,989	0.07888278%
Town of Peterborough	47,437	0.13369403%
Town of Piermont	2,648	0.00746299%
Town of Pittsburg	2,558	0.00720934%
Town of Pittsfield	20,345	0.05733932%
Town of Plainfield	8,392	0.02365159%
Town of Plaistow	51,413	0.14489979%
Town of Plymouth	57,029	0.16072764%
Town of Raymond	50,109	0.14122466%
Town of Rindge	21,428	0.06039159%
Town of Rollinsford	8,643	0.02435899%
Town of Rumney	4,125	0.01162569%
Town of Rye	62,827	0.17706843%
Town of Salem	398,240	1.12237941%
Town of Salisbury	214	0.00060313%
Town of Sanbornton	21,530	0.06067906%
Town of Sandown	17,975	0.05065983%
Town of Sandwich	6,491	0.01829391%
Town of Seabrook	203,477	0.57346925%
Town of Shelburne	296	0.00083423%
Town of South Hampton	1,930	0.00543941%
Town of Springfield	5,434	0.01531491%
Town of Stark	-	0.00000000%
Town of Stewartstown	118	0.00033257%
Town of Strafford	18,178	0.05123195%
Town of Stratford	268	0.00075532%
Town of Stratham	31,726	0.08941495%
Town of Sugar Hill	5,205	0.01466951%
Town of Sunapee	16,439	0.04633084%
Town of Sutton	8,502	0.02396161%

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

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer OPEB Contribution	Proportionate Share
Town of Swanzev	23,847	0.06720917%
Town of Tamworth	6,820	0.01922114%
Town of Thornton	11,041	0.03111739%
Town of Tilton	26,287	0.07408595%
Town of Troy	7,164	0.02019065%
Town of Troy Water And Sewer	-	0.00000000%
Town of Tuftonboro	15,770	0.04444537%
Town of Unity	378	0.00106534%
Town of Wakefield	36,023	0.10152540%
Town of Walpole	14,917	0.04204132%
Town of Warner	6,423	0.01810226%
Town of Warren	1,464	0.00412606%
Town of Washington	2,556	0.00720370%
Town of Waterville Valley	20,060	0.05653609%
Town of Weare	38,722	0.10913212%
Town of Webster	2,889	0.00814221%
Town of Westmoreland	487	0.00137254%
Town of Whitefield	13,350	0.03762496%
Town of Wilmot	3,212	0.00905254%
Town of Wilton	16,723	0.04713125%
Town of Winchester	9,317	0.02625856%
Town of Windham	126,436	0.35634081%
Town of Wolfeboro	69,528	0.19595419%
Town of Woodstock	14,945	0.04212023%
Unity SD	9,276	0.02614301%
Village District of Eastman	943	0.00265770%
Village District of Eidelweiss	427	0.00120344%
Virtual Lrng Acad Charter Schl	46,572	0.13125616%
Wakefield SD	34,953	0.09850976%
Warner Village Water District	342	0.00096388%
Warren SD	7,858	0.02214659%
Washington SD	4,552	0.01282913%
Waterville Estates Village Dis	2,031	0.00572407%
Waterville Valley SD	6,066	0.01709611%
Weare SD	67,232	0.18948326%
Weeks Public Library	282	0.00079477%
Wentworth SD	7,024	0.01979609%
Westmoreland SD	11,081	0.03123013%
White Mountains Reg SD	96,822	0.27287821%
Wilton-Lyndeborough Coop SD	47,338	0.13341502%
Winchester SD	27,843	0.07847130%
Windham SD	250,708	0.70658271%
Winnacunnet Coop SD	138,972	0.39167163%
Winnisquam Reg SD	101,953	0.28733916%
Woodsville Fire District	2,562	0.00722061%
Woodsville Water & Light Dept	-	0.00000000%
	\$ 35,481,763	100.0000%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2024

Employer	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)				Deferred Inflows of Resources					OPEB Expense		
			Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	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	0.08098245%	\$ 251,742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60)	\$ -	\$ -	\$ (60)	\$ 4,135	\$ (45,940)	\$ (41,805)
Alton SD	0.12112983%	376,544	-	-	-	-	-	(89)	-	-	(89)	6,184	(33,719)	(27,535)
Amherst SD	0.40751357%	1,266,795	-	-	-	-	-	(300)	-	-	(300)	20,806	(92,902)	(72,096)
Andover SD	0.05093884%	158,348	-	-	-	-	-	(38)	-	-	(38)	2,601	(14,380)	(11,779)
Androscoggin Valley Reg Refuse	0.00675276%	20,992	-	-	-	-	-	(5)	-	-	(5)	345	2,187	2,532
Ashland SD	0.05279614%	164,122	-	-	-	-	-	(39)	-	-	(39)	2,696	(8,430)	(5,734)
Auburn SD	0.13015419%	404,597	-	-	-	-	-	(96)	-	-	(96)	6,645	(2,091)	4,554
Barnstead SD	0.09836039%	305,763	-	-	-	-	-	(72)	-	-	(72)	5,022	(28,918)	(23,896)
Barrington SD	0.23888328%	742,592	-	-	-	-	-	(176)	-	-	(176)	12,196	(46,723)	(34,527)
Bartlett SD	0.05559758%	172,830	-	-	-	-	-	(41)	-	-	(41)	2,839	(14,933)	(12,094)
Bath SD	0.01667054%	51,822	-	-	-	-	-	(12)	-	-	(12)	851	(10,886)	(10,035)
Bcep Solid Waste District	0.00212222%	6,597	-	-	-	-	-	(2)	-	-	(2)	108	(672)	(564)
Bedford SD	1.00668053%	3,129,364	-	-	-	-	-	(741)	-	-	(741)	51,397	(160,508)	(109,111)
Belknap County	0.28946702%	899,836	-	-	-	-	-	(213)	-	-	(213)	14,779	134,720	149,499
Belknap County Conserv. Dist	0.00040021%	1,244	-	-	-	-	-	-	-	-	-	20	95	115
Berlin Housing Authority	0.00235896%	7,333	-	-	-	-	-	(2)	-	-	(2)	120	(316)	(196)
Berlin Water Works	0.00499693%	15,533	-	-	-	-	-	(4)	-	-	(4)	255	2,729	2,984
Bethlehem SD	0.04645203%	144,401	-	-	-	-	-	(34)	-	-	(34)	2,372	(18,760)	(16,388)
Bow SD - SAU 67	0.44976345%	1,398,133	-	-	-	-	-	(331)	-	-	(331)	22,963	(63,173)	(40,210)
Brentwood SD	0.08831016%	274,521	-	-	-	-	-	(65)	-	-	(65)	4,509	(10,105)	(5,596)
Brookline Public Library	0.00056931%	1,770	-	-	-	-	-	-	-	-	-	29	(209)	(180)
Brookline SD	0.13490029%	419,351	-	-	-	-	-	(99)	-	-	(99)	6,887	(17,032)	(10,145)
Campton SD	0.09108623%	283,150	-	-	-	-	-	(67)	-	-	(67)	4,650	(1,129)	3,521
Candia SD	0.07532884%	234,167	-	-	-	-	-	(55)	-	-	(55)	3,846	13,637	17,483
Carroll County	0.28080623%	872,913	-	-	-	-	-	(207)	-	-	(207)	14,337	95,334	109,671
Center Conway Fire Precinct	0.00494902%	15,385	-	-	-	-	-	(4)	-	-	(4)	253	1,349	1,602
Central Hooksett Wtr Precinct	0.00145990%	4,538	-	-	-	-	-	(1)	-	-	(1)	75	538	613
Cheshire County	0.23878464%	742,285	-	-	-	-	-	(176)	-	-	(176)	12,191	58,523	70,714
Chester SD - (SAU 82)	0.11933173%	370,954	-	-	-	-	-	(88)	-	-	(88)	6,093	(53,714)	(47,621)
Chesterfield SD	0.07054610%	219,299	-	-	-	-	-	(52)	-	-	(52)	3,602	(24,647)	(21,045)
Chichester SD	0.05671364%	176,300	-	-	-	-	-	(42)	-	-	(42)	2,896	(24,077)	(21,181)
City of Berlin	0.25966015%	807,179	-	-	-	-	-	(191)	-	-	(191)	13,257	24,346	37,603
City of Claremont	0.22673056%	704,814	-	-	-	-	-	(167)	-	-	(167)	11,576	(4,782)	6,794
City of Concord	1.44097124%	4,479,399	-	-	-	-	-	(1,061)	-	-	(1,061)	73,570	273,627	347,197
City of Dover	1.73123303%	5,381,705	-	-	-	-	-	(1,275)	-	-	(1,275)	88,390	25,685	114,075
City of Franklin	0.25038778%	778,355	-	-	-	-	-	(184)	-	-	(184)	12,784	69,607	82,391
City of Keene	0.73496630%	2,284,714	-	-	-	-	-	(541)	-	-	(541)	37,524	78,525	116,049
City of Laconia	0.59879494%	1,861,412	-	-	-	-	-	(441)	-	-	(441)	30,572	28,496	59,068
City of Lebanon	0.52589552%	1,634,797	-	-	-	-	-	(387)	-	-	(387)	26,850	22,285	49,135
City of Manchester	3.50509078%	10,895,914	-	-	-	-	-	(2,581)	-	-	(2,581)	178,956	467,730	646,686
City of Nashua	2.88828377%	8,978,510	-	-	-	-	-	(2,127)	-	-	(2,127)	147,464	248,007	395,471
City of Portsmouth	1.10178573%	3,425,008	-	-	-	-	-	(811)	-	-	(811)	56,253	442,226	498,479
City of Rochester	0.69319836%	2,154,874	-	-	-	-	-	(510)	-	-	(510)	35,392	221,897	257,289
City of Somersworth	0.29629024%	921,047	-	-	-	-	-	(218)	-	-	(218)	15,127	84,446	99,573
Claremont SD	0.39127988%	1,216,331	-	-	-	-	-	(288)	-	-	(288)	19,977	(164,008)	(144,031)
Cochecho Academy of The Arts	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(2,028)	(2,028)
Colebrook SD	0.07329399%	227,841	-	-	-	-	-	(54)	-	-	(54)	3,742	(41,962)	(38,220)
Community College System of NH	0.69367185%	2,156,346	-	-	-	-	-	(511)	-	-	(511)	35,416	(307,592)	(272,176)
Concord SD	1.26450312%	3,930,830	-	-	-	-	-	(931)	-	-	(931)	64,560	(354,075)	(289,515)
Contoocook Valley SD	0.66174559%	2,057,100	-	-	-	-	-	(487)	-	-	(487)	33,786	(241,289)	(207,503)
Conway SD	0.38350124%	1,192,151	-	-	-	-	-	(282)	-	-	(282)	19,580	(124,832)	(105,252)
Conway Village Fire District	0.04635621%	144,103	-	-	-	-	-	(34)	-	-	(34)	2,367	27,493	29,860
Cook Memorial Library	0.00034102%	1,060	-	-	-	-	-	-	-	-	-	17	111	128
Coos County Institute	0.13561051%	421,558	-	-	-	-	-	(100)	-	-	(100)	6,924	(6,528)	396
Coos County Nursing Home	0.02803130%	87,138	-	-	-	-	-	(21)	-	-	(21)	1,431	(1,869)	(438)
Cornish SD	0.03568312%	110,924	-	-	-	-	-	(26)	-	-	(26)	1,822	(2,962)	(1,140)
County of Merrimack	0.69678894%	2,166,036	-	-	-	-	-	(513)	-	-	(513)	35,575	139,775	175,350
Croydon Village School	0.00464746%	14,447	-	-	-	-	-	(3)	-	-	(3)	237	63	300
Deerfield Community School	0.12918186%	401,574	-	-	-	-	-	(95)	-	-	(95)	6,595	(9,723)	(3,128)
Derry Coop SD	0.83459495%	2,594,419	-	-	-	-	-	(614)	-	-	(614)	42,611	(165,559)	(122,948)
Derry Housing Authority	0.00038048%	1,183	-	-	-	-	-	-	-	-	-	19	113	132
Dover Housing Authority	0.01253038%	38,952	-	-	-	-	-	(9)	-	-	(9)	640	4,750	5,390
Dresden SD	0.18572922%	577,357	-	-	-	-	-	(137)	-	-	(137)	9,483	(31,903)	(22,420)

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2024

Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)															Deferred Inflows of Resources					OPEB Expense			
Employer	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer OPEB Expense					
					Contributions	Resources			Plan Investments	Contributions		Resources	Contributions										
Dunbarton SD - SAU 67	0.05622043%	174,767	-	-	-	-	-	-	(41)	-	-	-	(41)	2,870		769	3,639						
East Kingston SD	0.04184121%	130,067	-	-	-	-	-	-	(31)	-	-	-	(31)	2,136		(3,709)	(1,573)						
Epping SD	0.24316717%	755,909	-	-	-	-	-	-	(179)	-	-	-	(179)	12,415		10,961	23,376						
Epsom SD	0.10600939%	329,540	-	-	-	-	-	-	(78)	-	-	-	(78)	5,412		2,484	7,896						
Errol SD	0.00423316%	13,159	-	-	-	-	-	-	(3)	-	-	-	(3)	216		278	494						
Exeter Reg Coop SD	0.87580203%	2,722,515	-	-	-	-	-	-	(645)	-	-	-	(645)	44,715		(98,532)	(53,817)						
Exeter SD	0.31535637%	980,316	-	-	-	-	-	-	(232)	-	-	-	(232)	16,101		(50,798)	(34,697)						
Fall Mountain Reg SD	0.41087023%	1,277,230	-	-	-	-	-	-	(303)	-	-	-	(303)	20,977		(88,223)	(67,246)						
Farmington SD - (SAU 61)	0.19538770%	607,382	-	-	-	-	-	-	(144)	-	-	-	(144)	9,976		(66,410)	(56,434)						
Franklin SD	0.20261676%	629,854	-	-	-	-	-	-	(149)	-	-	-	(149)	10,345		(105,263)	(94,918)						
Freedom SD	0.01496543%	46,521	-	-	-	-	-	-	(11)	-	-	-	(11)	764		(7,636)	(6,872)						
Fremont SD - SAU 83	0.09913544%	308,172	-	-	-	-	-	-	(73)	-	-	-	(73)	5,061		(491)	4,570						
Gilford SD	0.32168075%	999,976	-	-	-	-	-	-	(237)	-	-	-	(237)	16,424		(55,454)	(39,030)						
Gilmanton SD	0.09926790%	308,584	-	-	-	-	-	-	(73)	-	-	-	(73)	5,068		(33,861)	(28,793)						
Goffstown SD	0.63346345%	1,969,182	-	-	-	-	-	-	(466)	-	-	-	(466)	32,342		(137,344)	(105,002)						
Goffstown Village Precinct	0.00113298%	3,522	-	-	-	-	-	-	(1)	-	-	-	(1)	58		412	470						
Governor Wentworth Reg SD	0.68880738%	2,141,224	-	-	-	-	-	-	(507)	-	-	-	(507)	35,168		(164,132)	(128,964)						
Grafton County	0.40578029%	1,261,407	-	-	-	-	-	-	(299)	-	-	-	(299)	20,717		271,319	292,036						
Grantham SD	0.06946385%	215,935	-	-	-	-	-	-	(51)	-	-	-	(51)	3,547		(13,968)	(10,421)						
Great Bay Elearning School	0.02890781%	89,863	-	-	-	-	-	-	(21)	-	-	-	(21)	1,476		(2,816)	(1,340)						
Greenland SD	0.11498019%	357,427	-	-	-	-	-	-	(85)	-	-	-	(85)	5,870		(34,230)	(28,360)						
Grs Coop SD	0.10058970%	312,693	-	-	-	-	-	-	(74)	-	-	-	(74)	5,136		(20,280)	(15,144)						
Hampstead SD	0.27677599%	860,385	-	-	-	-	-	-	(204)	-	-	-	(204)	14,131		(51,275)	(37,144)						
Hampton Falls SD	0.08285947%	257,577	-	-	-	-	-	-	(61)	-	-	-	(61)	4,230		(15,966)	(11,736)						
Hampton SD - SAU 90	0.31847347%	990,006	-	-	-	-	-	-	(234)	-	-	-	(234)	16,260		(99,185)	(82,925)						
Hanover SD	0.15343093%	476,955	-	-	-	-	-	-	(113)	-	-	-	(113)	7,834		(67,338)	(59,504)						
Harrisville SD	0.01790215%	55,651	-	-	-	-	-	-	(13)	-	-	-	(13)	914		(4,811)	(3,897)						
Haverhill Coop SD	0.16914041%	525,789	-	-	-	-	-	-	(125)	-	-	-	(125)	8,636		(36,897)	(28,261)						
Henniker SD	0.09318872%	289,686	-	-	-	-	-	-	(69)	-	-	-	(69)	4,758		(43,754)	(38,996)						
Hill SD	0.01144250%	35,570	-	-	-	-	-	-	(8)	-	-	-	(8)	584		(1,100)	(516)						
Hillsboro-Deering SD	0.32558416%	1,012,110	-	-	-	-	-	-	(240)	-	-	-	(240)	16,623		(116,544)	(99,921)						
Hillsborough County	0.70200007%	2,182,235	-	-	-	-	-	-	(517)	-	-	-	(517)	35,841		(185,281)	(149,440)						
Hinsdale SD	0.14565793%	452,792	-	-	-	-	-	-	(107)	-	-	-	(107)	7,437		(82,373)	(74,936)						
Holderness SD	0.05773388%	179,471	-	-	-	-	-	-	(43)	-	-	-	(43)	2,948		(21,438)	(18,490)						
Hollis SD	0.20166698%	626,901	-	-	-	-	-	-	(148)	-	-	-	(148)	10,296		(76,632)	(66,336)						
Hollis-Brookline Coop	0.32510504%	1,010,620	-	-	-	-	-	-	(239)	-	-	-	(239)	16,599		(71,154)	(54,555)						
Hooksett Public Library	0.00325519%	10,119	-	-	-	-	-	-	(2)	-	-	-	(2)	166		832	998						
Hooksett SD	0.29052390%	903,122	-	-	-	-	-	-	(214)	-	-	-	(214)	14,833		(26,937)	(12,104)						
Hooksett Sewer Commission	0.00350039%	10,881	-	-	-	-	-	-	(3)	-	-	-	(3)	179		710	889						
Hooksett Village Wtr Precinct	0.00311991%	9,699	-	-	-	-	-	-	(2)	-	-	-	(2)	159		1,836	1,995						
Hopkinton SD	0.27938860%	868,507	-	-	-	-	-	-	(206)	-	-	-	(206)	14,264		(82,434)	(68,170)						
Hudson SD	0.70546100%	2,192,994	-	-	-	-	-	-	(519)	-	-	-	(519)	36,018		(126,187)	(90,169)						
Inter-Lakes SD	0.34153320%	1,061,689	-	-	-	-	-	-	(251)	-	-	-	(251)	17,437		(94,277)	(76,840)						
Jackson SD	0.01569257%	48,782	-	-	-	-	-	-	(12)	-	-	-	(12)	801		(18,942)	(18,141)						
Jaffrey-Rindge Coop SD	0.32215987%	1,001,465	-	-	-	-	-	-	(237)	-	-	-	(237)	16,448		(80,318)	(63,870)						
John Stark SD	0.15557852%	483,631	-	-	-	-	-	-	(115)	-	-	-	(115)	7,943		(36,776)	(28,833)						
Kearsarge Reg SD - SAU 65	0.54964856%	1,708,636	-	-	-	-	-	-	(405)	-	-	-	(405)	28,063		(192,899)	(164,836)						
Keene SD	0.76756333%	2,386,045	-	-	-	-	-	-	(565)	-	-	-	(565)	39,189		(122,124)	(82,935)						
Kensington SD	0.05144051%	159,908	-	-	-	-	-	-	(38)	-	-	-	(38)	2,626		(7,427)	(4,801)						
Laconia Housing & Redevelopmnt	0.01376482%	42,789	-	-	-	-	-	-	(10)	-	-	-	(10)	703		970	1,673						
Laconia SD	0.48816064%	1,517,495	-	-	-	-	-	-	(359)	-	-	-	(359)	24,923		(216,661)	(191,738)						
Laconia Water Works	0.00863824%	26,853	-	-	-	-	-	-	(6)	-	-	-	(6)	441		2,150	2,591						
Lafayette Reg SD	0.03929061%	122,139	-	-	-	-	-	-	(29)	-	-	-	(29)	2,006		(8,749)	(6,743)						
Lakes Region Mutual Fire Aid	0.00568743%	17,680	-	-	-	-	-	-	(4)	-	-	-	(4)	290		(13,295)	(13,005)						
Lakes Region Planning Comm.	0.00247733%	7,701	-	-	-	-	-	-	(2)	-	-	-	(2)	126		3,106	3,232						
Land & Comm Heritage Inv Prog	0.00434308%	13,501	-	-	-	-	-	-	(3)	-	-	-	(3)	222		2,876	3,098						
Landaff SD	0.00232232%	7,219	-	-	-	-	-	-	(2)	-	-	-	(2)	119		(1,549)	(1,430)						
Langdon Public Library	0.00043684%	1,358	-	-	-	-	-	-	-	-	-	-	-	22		1,491	1,513						
Lebanon SD	0.57603395%	1,790,657	-	-	-	-	-	-	(424)	-	-	-	(424)	29,410		(83,659)	(54,249)						
Lempster SD	0.02803694%	87,156	-	-	-	-	-	-	(21)	-	-	-	(21)	1,431		(4,346)	(2,915)						
Lincoln-Woodstock Coop SD	0.09852385%	306,271	-	-	-	-	-	-	(73)	-	-	-	(73)	5,030		(9,550)	(4,520)						
Lisbon Reg SD	0.08793532%	273,355	-	-	-	-	-	-	(65)	-	-	-	(65)	4,490		(16,859)	(12,369)						
Litchfield SD	0.30703379%	954,444	-	-	-	-	-	-	(226)	-	-	-	(226)	15,676		(96,072)	(80,396)						
Littleton Public Library	0.00130490%	4,056	-	-	-	-	-	-	(1)	-	-	-	(1)	67		414	481						

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2024

Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)															Deferred Inflows of Resources				OPEB Expense			
Employer	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Changes of Assumptions	Changes in Proportion and Differences Between Employer		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer		Total Employer OPEB Expense				
					Contributions and Share of Contributions	Total Deferred Outflows of Resources			Between Projected and Actual Investment Earnings on OPEB Plan Investments	Contributions and Share of Contributions		Between Employer Contributions and Proportionate Share of Contributions	Contributions and Proportionate Share of Contributions									
Littleton SD	0.20729241%	644,388	-	-	-	-	-	-	(153)	-	-	-	(153)	10,584		(88,540)	(77,956)					
Littleton Water & Light	0.01029261%	31,996	-	-	-	-	-	-	(8)	-	-	-	(8)	525		2,743	3,268					
Londonderry SD	1.09892511%	3,416,115	-	-	-	-	-	-	(809)	-	-	-	(809)	56,107		(361,051)	(304,944)					
Lower Bartlett Water Precinct	0.00133590%	4,153	-	-	-	-	-	-	(1)	-	-	-	(1)	68		387	455					
Lyme SD	0.07119432%	221,314	-	-	-	-	-	-	(52)	-	-	-	(52)	3,635		(27,535)	(23,900)					
Madison SD	0.04130855%	128,412	-	-	-	-	-	-	(30)	-	-	-	(30)	2,109		(18,769)	(16,660)					
Manchester SD	2.95293671%	9,179,489	-	-	-	-	-	-	(2,174)	-	-	-	(2,174)	150,765		(812,344)	(661,579)					
Marlborough SD	0.04523451%	140,616	-	-	-	-	-	-	(33)	-	-	-	(33)	2,309		(6,102)	(3,793)					
Marlow SD	0.01013197%	31,496	-	-	-	-	-	-	(7)	-	-	-	(7)	517		(7,499)	(6,982)					
Mascenic Reg SD	0.22451816%	697,936	-	-	-	-	-	-	(165)	-	-	-	(165)	11,463		(49,282)	(37,819)					
Mascoma Valley Regional SD	0.29633533%	921,187	-	-	-	-	-	-	(218)	-	-	-	(218)	15,130		27,516	42,646					
Mason SD (SAU 89)	0.02206767%	68,600	-	-	-	-	-	-	(16)	-	-	-	(16)	1,127		4,720	5,847					
Meriden Village Water District	0.00048476%	1,507	-	-	-	-	-	-	-	-	-	-	-	25		266	291					
Merrimack SD	0.93346264%	2,901,759	-	-	-	-	-	-	(687)	-	-	-	(687)	47,659		(134,242)	(86,583)					
Merrimack Valley SD	0.63111295%	1,961,876	-	-	-	-	-	-	(465)	-	-	-	(465)	32,222		79,400	111,622					
Merrimack Village District	0.00921600%	28,649	-	-	-	-	-	-	(7)	-	-	-	(7)	471		2,523	2,994					
Middleton SD	0.02836387%	88,172	-	-	-	-	-	-	(21)	-	-	-	(21)	1,448		(81,588)	(80,140)					
Milan SD	0.01895058%	58,910	-	-	-	-	-	-	(14)	-	-	-	(14)	968		(7,229)	(6,261)					
Milford Area Communication Ctr	0.00308327%	9,585	-	-	-	-	-	-	(2)	-	-	-	(2)	157		1,641	1,798					
Milford SD	0.52925217%	1,645,232	-	-	-	-	-	-	(390)	-	-	-	(390)	27,021		(250,519)	(223,498)					
Milton SD	0.10292048%	319,938	-	-	-	-	-	-	(76)	-	-	-	(76)	5,255		14,018	19,273					
Monadnock Reg SD- SAU 93	0.37117096%	1,153,821	-	-	-	-	-	-	(273)	-	-	-	(273)	18,950		(93,252)	(74,302)					
Monroe SD	0.03814918%	118,590	-	-	-	-	-	-	(28)	-	-	-	(28)	1,948		(10,602)	(8,654)					
Mont Vernon SD	0.05995756%	186,384	-	-	-	-	-	-	(44)	-	-	-	(44)	3,061		(9,894)	(6,833)					
Moultonborough SD - SAU 45	0.19316120%	600,460	-	-	-	-	-	-	(142)	-	-	-	(142)	9,862		(46,910)	(37,048)					
Mountain Lakes District	0.00049321%	1,533	-	-	-	-	-	-	-	-	-	-	-	25		186	211					
Nashua Airport Authority	0.00249142%	7,745	-	-	-	-	-	-	(2)	-	-	-	(2)	127		705	832					
Nashua Housing Redevelop Auth	0.01155805%	35,929	-	-	-	-	-	-	(9)	-	-	-	(9)	590		2,430	3,020					
Nelson SD	0.01505562%	46,802	-	-	-	-	-	-	(11)	-	-	-	(11)	769		(918)	(149)					
New Boston SD	0.11233376%	349,200	-	-	-	-	-	-	(83)	-	-	-	(83)	5,735		(42,810)	(37,075)					
New Castle SD	0.01245147%	38,707	-	-	-	-	-	-	(9)	-	-	-	(9)	636		675	1,311					
New London-Springfield Wtr Sys	0.00145990%	4,538	-	-	-	-	-	-	(1)	-	-	-	(1)	75		335	410					
Newfields SD	0.03567466%	110,898	-	-	-	-	-	-	(26)	-	-	-	(26)	1,821		(12,559)	(10,738)					
Newfound Area SD	0.29364381%	912,820	-	-	-	-	-	-	(216)	-	-	-	(216)	14,992		(80,111)	(65,119)					
Newington SD	0.01773587%	55,134	-	-	-	-	-	-	(13)	-	-	-	(13)	906		(4,091)	(3,185)					
Newmarket Housing Authority	0.00148245%	4,608	-	-	-	-	-	-	(1)	-	-	-	(1)	76		53	129					
Newmarket SD	0.31337507%	974,157	-	-	-	-	-	-	(231)	-	-	-	(231)	16,000		(52,585)	(36,585)					
Newport SD	0.21683252%	674,045	-	-	-	-	-	-	(160)	-	-	-	(160)	11,071		(10,264)	807					
Next Charter School	0.01798952%	55,922	-	-	-	-	-	-	(13)	-	-	-	(13)	918		354	1,272					
NH Comm Development Fin Auth	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	-	-		(523)	(523)					
NH Municipal Bond Bank	0.00210531%	6,545	-	-	-	-	-	-	(2)	-	-	-	(2)	107		580	687					
NH Retirement System	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-					
North Conway Wtr Precinct	0.02015402%	62,651	-	-	-	-	-	-	(15)	-	-	-	(15)	1,029		4,427	5,456					
North Country Charter Academy	0.00899053%	27,948	-	-	-	-	-	-	(7)	-	-	-	(7)	459		(1,280)	(821)					
North Country Edu Svc Ag Inc	0.01023343%	31,812	-	-	-	-	-	-	(8)	-	-	-	(8)	522		(14,062)	(13,540)					
North Hampton SD	0.13173528%	409,512	-	-	-	-	-	-	(97)	-	-	-	(97)	6,726		(13,727)	(7,001)					
Northumberland SD	0.08789022%	273,215	-	-	-	-	-	-	(65)	-	-	-	(65)	4,487		(26,933)	(22,446)					
Northwood SD	0.09343673%	290,457	-	-	-	-	-	-	(69)	-	-	-	(69)	4,770		(108,750)	(103,980)					
Nottingham SD	0.11784646%	366,337	-	-	-	-	-	-	(87)	-	-	-	(87)	6,017		(29,984)	(23,967)					
Oyster River Coop SD	0.63663128%	1,979,030	-	-	-	-	-	-	(469)	-	-	-	(469)	32,504		(206,115)	(173,611)					
Pease Development Authority	0.07429169%	230,943	-	-	-	-	-	-	(55)	-	-	-	(55)	3,793		(17,821)	(14,028)					
Pelham SD	0.39027091%	1,213,195	-	-	-	-	-	-	(287)	-	-	-	(287)	19,926		(90,808)	(70,882)					
Pembroke SD	0.37678511%	1,171,273	-	-	-	-	-	-	(277)	-	-	-	(277)	19,237		(47,428)	(28,191)					
Pemi Baker Coop	0.18165388%	564,689	-	-	-	-	-	-	(134)	-	-	-	(134)	9,275		(16,202)	(6,927)					
Piermont SD	0.01542764%	47,958	-	-	-	-	-	-	(11)	-	-	-	(11)	788		570	1,358					
Pittsburg SD	0.03646662%	113,360	-	-	-	-	-	-	(27)	-	-	-	(27)	1,862		(4,740)	(2,878)					
Pittsfield SD	0.12432584%	386,479	-	-	-	-	-	-	(92)	-	-	-	(92)	6,348		30,983	37,331					
Plainfield SD	0.07115768%	221,201	-	-	-	-	-	-	(52)	-	-	-	(52)	3,633		(13,007)	(9,374)					
Plaistow Public Library	0.00142608%	4,433	-	-	-	-	-	-	(1)	-	-	-	(1)	73		305	378					
Plymouth SD	0.13285698%	412,999	-	-	-	-	-	-	(98)	-	-	-	(98)	6,783		(29,199)	(22,416)					
Plymouth Village Water & Sewer	0.00512094%	15,919	-	-	-	-	-	-	(4)	-	-	-	(4)	261		610	871					
Portsmouth Housing Authority	0.01852219%	57,578	-	-	-	-	-	-	(14)	-	-	-	(14)	946		7,436	8,382					
Portsmouth SD	0.91349182%	2,839,678	-	-	-	-	-	-	(673)	-	-	-	(673)	46,639		(185,996)	(139,357)					
Profile SD	0.07432832%	231,057	-	-	-	-	-	-	(55)	-	-	-	(55)	3,795		(17,828)	(14,033)					

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2024

Deferred Outflows of Resources															Deferred Inflows of Resources															OPEB Expense				
(excluding contributions subsequent to June 30, 2024)																																		

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2024

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)															Deferred Inflows of Resources					OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer OPEB Expense									
													Contributions	Total Employer OPEB Expense										
Tilton-Northfield Fire Dist	0.12128766%	377,034	-	-	-	-	-	(89)	-	-	(89)	6,192	43,252	49,444										
Timberlane Reg SD	0.88341439%	2,746,179	-	-	-	-	-	(650)	-	-	(650)	45,104	(384,480)	(339,376)										
Town of Alexandria	0.01017424%	31,628	-	-	-	-	-	(7)	-	-	(7)	519	(2,052)	(1,533)										
Town of Allenstown	0.07054328%	219,291	-	-	-	-	-	(52)	-	-	(52)	3,602	31,321	34,923										
Town of Alstead	0.00989241%	30,752	-	-	-	-	-	(7)	-	-	(7)	505	839	1,344										
Town of Alton	0.13390259%	416,249	-	-	-	-	-	(99)	-	-	(99)	6,837	53,906	60,743										
Town of Amherst	0.12731893%	395,783	-	-	-	-	-	(94)	-	-	(94)	6,500	(18,155)	(11,655)										
Town of Andover	0.01067873%	33,196	-	-	-	-	-	(8)	-	-	(8)	545	1,737	2,282										
Town of Antrim	0.03251530%	101,077	-	-	-	-	-	(24)	-	-	(24)	1,660	3,695	5,355										
Town of Ashland	0.03875512%	120,474	-	-	-	-	-	(29)	-	-	(29)	1,979	27,612	29,591										
Town of Atkinson	0.07770471%	241,553	-	-	-	-	-	(57)	-	-	(57)	3,967	30,223	34,190										
Town of Auburn	0.08305675%	258,190	-	-	-	-	-	(61)	-	-	(61)	4,241	46,775	51,016										
Town of Barnstead	0.05722094%	177,877	-	-	-	-	-	(42)	-	-	(42)	2,921	(29,513)	(26,592)										
Town of Barrington	0.10553591%	328,069	-	-	-	-	-	(78)	-	-	(78)	5,388	47,604	52,992										
Town of Bartlett	0.02760855%	85,824	-	-	-	-	-	(20)	-	-	(20)	1,410	17,681	19,091										
Town of Bath	0.00439381%	13,659	-	-	-	-	-	(3)	-	-	(3)	224	14,996	15,220										
Town of Bedford	0.52596316%	1,635,007	-	-	-	-	-	(387)	-	-	(387)	26,854	140,709	167,563										
Town of Belmont	0.17498285%	543,951	-	-	-	-	-	(129)	-	-	(129)	8,934	67,844	76,778										
Town of Bennington	0.01368027%	42,526	-	-	-	-	-	(10)	-	-	(10)	698	674	1,372										
Town of Bethlehem	0.03115403%	96,845	-	-	-	-	-	(23)	-	-	(23)	1,591	(15,207)	(13,616)										
Town of Boscaawen	0.04067723%	126,449	-	-	-	-	-	(30)	-	-	(30)	2,077	(18,451)	(16,374)										
Town of Bow	0.12970325%	403,195	-	-	-	-	-	(95)	-	-	(95)	6,622	(11,593)	(4,971)										
Town of Bradford	0.02351067%	73,085	-	-	-	-	-	(17)	-	-	(17)	1,200	6,003	7,203										
Town of Brentwood	0.08207315%	255,132	-	-	-	-	-	(60)	-	-	(60)	4,190	61,518	65,708										
Town of Bristol	0.11844113%	368,186	-	-	-	-	-	(87)	-	-	(87)	6,047	37,529	43,576										
Town of Brookline	0.07264577%	225,826	-	-	-	-	-	(53)	-	-	(53)	3,709	14,501	18,210										
Town of Campton	0.07901524%	245,627	-	-	-	-	-	(58)	-	-	(58)	4,034	35,492	39,526										
Town of Canaan	0.04497522%	139,810	-	-	-	-	-	(33)	-	-	(33)	2,296	6,645	8,941										
Town of Candia	0.03488271%	108,436	-	-	-	-	-	(26)	-	-	(26)	1,781	9,373	11,154										
Town of Canterbury	0.01338998%	41,624	-	-	-	-	-	(10)	-	-	(10)	684	1,196	1,880										
Town of Carroll	0.03472206%	107,937	-	-	-	-	-	(26)	-	-	(26)	1,773	19,867	21,640										
Town of Center Harbor	0.02740845%	85,202	-	-	-	-	-	(20)	-	-	(20)	1,399	15,228	16,627										
Town of Charlestown	0.03782225%	117,574	-	-	-	-	-	(28)	-	-	(28)	1,931	6,102	8,033										
Town of Chester	0.06846898%	212,842	-	-	-	-	-	(50)	-	-	(50)	3,496	18,181	21,677										
Town of Chesterfield	0.02932774%	91,168	-	-	-	-	-	(22)	-	-	(22)	1,497	(10,366)	(8,869)										
Town of Chichester	0.03023807%	93,998	-	-	-	-	-	(22)	-	-	(22)	1,544	15,411	16,955										
Town of Clarksville	0.00033820%	1,051	-	-	-	-	-	-	-	-	-	17	63	80										
Town of Colebrook	0.03181353%	98,895	-	-	-	-	-	(23)	-	-	(23)	1,624	12,490	14,114										
Town of Conway	0.17051859%	530,074	-	-	-	-	-	(126)	-	-	(126)	8,706	50,494	59,200										
Town of Cornish	0.00727980%	22,630	-	-	-	-	-	(5)	-	-	(5)	372	3,393	3,765										
Town of Croydon	0.00046503%	1,446	-	-	-	-	-	-	-	-	-	24	363	387										
Town of Danville	0.03644689%	113,299	-	-	-	-	-	(27)	-	-	(27)	1,861	22,097	23,958										
Town of Deerfield	0.04828678%	150,104	-	-	-	-	-	(36)	-	-	(36)	2,465	12,933	15,398										
Town of Deering	0.00264925%	8,235	-	-	-	-	-	(2)	-	-	(2)	135	(2,266)	(2,131)										
Town of Derry	0.93818337%	2,916,434	-	-	-	-	-	(691)	-	-	(691)	47,900	56,322	104,222										
Town of Dorchester	0.00075532%	2,348	-	-	-	-	-	(1)	-	-	(1)	39	168	207										
Town of Dublin	0.01938179%	60,250	-	-	-	-	-	(14)	-	-	(14)	990	3,406	4,396										
Town of Dunbarton	0.03102439%	96,442	-	-	-	-	-	(23)	-	-	(23)	1,584	26,275	27,859										
Town of Durham	0.33624598%	1,045,253	-	-	-	-	-	(248)	-	-	(248)	17,167	19,159	36,326										
Town of East Kingston	0.03474461%	108,007	-	-	-	-	-	(26)	-	-	(26)	1,774	5,268	7,042										
Town of Effingham	0.01026443%	31,908	-	-	-	-	-	(8)	-	-	(8)	524	3,005	3,529										
Town of Enfield	0.04705798%	146,284	-	-	-	-	-	(35)	-	-	(35)	2,403	7,694	10,097										
Town of Epping	0.16199308%	503,571	-	-	-	-	-	(119)	-	-	(119)	8,271	27,837	36,108										
Town of Epsom	0.06066779%	188,592	-	-	-	-	-	(45)	-	-	(45)	3,097	20,870	23,967										
Town of Exeter	0.37666956%	1,170,914	-	-	-	-	-	(277)	-	-	(277)	19,231	48,824	68,055										
Town of Farmington	0.09710904%	301,873	-	-	-	-	-	(71)	-	-	(71)	4,958	45,645	50,603										
Town of Fitzwilliam	0.02077687%	64,587	-	-	-	-	-	(15)	-	-	(15)	1,061	4,658	5,719										
Town of Francestown	0.00579734%	18,022	-	-	-	-	-	(4)	-	-	(4)	296	244	540										
Town of Franconia	0.01785988%	55,519	-	-	-	-	-	(13)	-	-	(13)	912	(7,606)	(6,694)										
Town of Freedom	0.01798107%	55,896	-	-	-	-	-	(13)	-	-	(13)	918	10,159	11,077										
Town of Fremont	0.03367364%	104,678	-	-	-	-	-	(25)	-	-	(25)	1,719	5,917	7,636										
Town of Gilford	0.27207498%	845,771	-	-	-	-	-	(200)	-	-	(200)	13,891	133,918	147,809										
Town of Gilmanton	0.06572954%	204,327	-	-	-	-	-	(48)	-	-	(48)	3,356	11,725	15,081										
Town of Goffstown	0.36735492%	1,141,958	-	-	-	-	-	(270)	-	-	(270)	18,756	(23,535)	(4,779)										

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2024

Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)															Deferred Inflows of Resources					OPEB Expense			
Employer	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer		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		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer		Total Employer OPEB Expense						
					Contributions and Share of Contributions	Total Deferred Outflows of Resources		Earnings on OPEB Plan Investments	Contributions and Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Contributions			Proportionate Share of Contributions								
Town of Gorham	0.05585123%	173,619	-	-	-	-	-	(41)	-	-	-	(41)	2,852	2,852	16,019	18,871							
Town of Goshen	0.00124853%	3,881	-	-	-	-	-	(1)	-	-	-	(1)	64	64	347	411							
Town of Grafton	0.00714452%	22,209	-	-	-	-	-	(5)	-	-	-	(5)	365	365	1,645	2,010							
Town of Grantham	0.03466006%	107,744	-	-	-	-	-	(26)	-	-	-	(26)	1,770	1,770	8,278	10,048							
Town of Greenfield	0.02006947%	62,388	-	-	-	-	-	(15)	-	-	-	(15)	1,025	1,025	2,321	3,346							
Town of Greenland	0.09675675%	300,778	-	-	-	-	-	(71)	-	-	-	(71)	4,940	4,940	35,436	40,376							
Town of Greenville	0.03013661%	93,683	-	-	-	-	-	(22)	-	-	-	(22)	1,539	1,539	14,004	15,543							
Town of Groton	0.00063695%	1,980	-	-	-	-	-	-	-	-	-	-	33	-	(64)	(31)							
Town of Hampstead	0.12006732%	373,241	-	-	-	-	-	(88)	-	-	-	(88)	6,130	6,130	24,730	30,860							
Town of Hampton	0.64451420%	2,003,535	-	-	-	-	-	(475)	-	-	-	(475)	32,906	32,906	140,900	173,806							
Town of Hampton Falls	0.04455247%	138,496	-	-	-	-	-	(33)	-	-	-	(33)	2,275	2,275	26,304	28,579							
Town of Hancock	0.01291931%	40,161	-	-	-	-	-	(10)	-	-	-	(10)	660	660	(13,988)	(13,328)							
Town of Hanover	0.33342199%	1,036,475	-	-	-	-	-	(245)	-	-	-	(245)	17,023	17,023	54,221	71,244							
Town of Harrisville	0.00592135%	18,407	-	-	-	-	-	(4)	-	-	-	(4)	302	302	11,102	11,404							
Town of Haverhill	0.04250071%	132,118	-	-	-	-	-	(31)	-	-	-	(31)	2,170	2,170	24,597	26,767							
Town of Hebron	0.00711351%	22,113	-	-	-	-	-	(5)	-	-	-	(5)	363	363	1,500	1,863							
Town of Henniker	0.06736982%	209,426	-	-	-	-	-	(50)	-	-	-	(50)	3,440	3,440	15,615	19,055							
Town of Hill	0.00338766%	10,531	-	-	-	-	-	(2)	-	-	-	(2)	173	173	11,562	11,735							
Town of Hillsborough	0.10150567%	315,540	-	-	-	-	-	(75)	-	-	-	(75)	5,182	5,182	23,773	28,955							
Town of Hinsdale	0.04802467%	149,289	-	-	-	-	-	(35)	-	-	-	(35)	2,452	2,452	25,140	27,592							
Town of Holderness	0.04519223%	140,484	-	-	-	-	-	(33)	-	-	-	(33)	2,307	2,307	8,321	10,628							
Town of Hollis	0.18969463%	589,684	-	-	-	-	-	(140)	-	-	-	(140)	9,685	9,685	75,423	85,108							
Town of Hooksett	0.37588042%	1,168,461	-	-	-	-	-	(277)	-	-	-	(277)	19,191	19,191	(2,937)	16,254							
Town of Hopkinton	0.09949900%	309,302	-	-	-	-	-	(73)	-	-	-	(73)	5,080	5,080	21,072	26,152							
Town of Hudson	0.69846868%	2,171,257	-	-	-	-	-	(514)	-	-	-	(514)	35,661	35,661	38,826	74,487							
Town of Jackson	0.02528059%	78,587	-	-	-	-	-	(19)	-	-	-	(19)	1,291	1,291	28,109	29,400							
Town of Jaffrey	0.09037319%	280,934	-	-	-	-	-	(67)	-	-	-	(67)	4,614	4,614	19,606	24,220							
Town of Jefferson	0.00094133%	2,926	-	-	-	-	-	(1)	-	-	-	(1)	48	48	413	461							
Town of Kensington	0.03942307%	122,550	-	-	-	-	-	(29)	-	-	-	(29)	2,013	2,013	(2,557)	(544)							
Town of Kingston	0.09851258%	306,236	-	-	-	-	-	(73)	-	-	-	(73)	5,030	5,030	36,087	41,117							
Town of Lancaster	0.05181535%	161,073	-	-	-	-	-	(38)	-	-	-	(38)	2,645	2,645	8,358	11,003							
Town of Landaff	0.00047348%	1,472	-	-	-	-	-	-	-	-	-	-	24	24	1,616	1,640							
Town of Lee	0.06803777%	211,502	-	-	-	-	-	(50)	-	-	-	(50)	3,474	3,474	11,305	14,779							
Town of Lempster	0.00186857%	5,809	-	-	-	-	-	(1)	-	-	-	(1)	95	95	326	421							
Town of Lincoln	0.07474826%	232,362	-	-	-	-	-	(55)	-	-	-	(55)	3,816	3,816	31,784	35,600							
Town of Lisbon	0.01956216%	60,811	-	-	-	-	-	(14)	-	-	-	(14)	999	999	2,922	3,921							
Town of Litchfield	0.08206188%	255,097	-	-	-	-	-	(60)	-	-	-	(60)	4,190	4,190	(34,629)	(30,439)							
Town of Littleton	0.18977073%	589,921	-	-	-	-	-	(140)	-	-	-	(140)	9,689	9,689	91,989	101,678							
Town of Londonderry	0.84725779%	2,633,783	-	-	-	-	-	(624)	-	-	-	(624)	43,258	43,258	62,413	105,671							
Town of Loudon	0.07068420%	219,729	-	-	-	-	-	(52)	-	-	-	(52)	3,609	3,609	(164,267)	(160,658)							
Town of Lyme	0.01174406%	36,508	-	-	-	-	-	(9)	-	-	-	(9)	600	600	(16,829)	(16,229)							
Town of Lyndeborough	0.00731925%	22,753	-	-	-	-	-	(5)	-	-	-	(5)	374	374	3,068	3,442							
Town of Madison	0.02471692%	76,835	-	-	-	-	-	(18)	-	-	-	(18)	1,262	1,262	(6,873)	(5,611)							
Town of Marlborough	0.01821217%	56,614	-	-	-	-	-	(13)	-	-	-	(13)	930	930	7,758	8,688							
Town of Marlow	0.00162619%	5,055	-	-	-	-	-	(1)	-	-	-	(1)	83	83	1,347	1,430							
Town of Mason	0.01642816%	51,069	-	-	-	-	-	(12)	-	-	-	(12)	839	839	6,949	7,788							
Town of Meredith	0.11983621%	372,522	-	-	-	-	-	(88)	-	-	-	(88)	6,118	6,118	31,287	37,405							
Town of Merrimack	0.69945792%	2,174,333	-	-	-	-	-	(515)	-	-	-	(515)	35,711	35,711	204,885	240,596							
Town of Middleton	0.01530082%	47,564	-	-	-	-	-	(11)	-	-	-	(11)	781	781	(18,064)	(17,283)							
Town of Milford	0.23245181%	722,599	-	-	-	-	-	(171)	-	-	-	(171)	11,868	11,868	52,474	64,342							
Town of Milton	0.06138083%	190,808	-	-	-	-	-	(45)	-	-	-	(45)	3,134	3,134	54,349	57,483							
Town of Monroe	0.00107661%	3,347	-	-	-	-	-	(1)	-	-	-	(1)	55	55	(817)	(762)							
Town of Mont Vernon	0.02623601%	81,557	-	-	-	-	-	(19)	-	-	-	(19)	1,340	1,340	11,991	13,331							
Town of Moultonborough	0.12235018%	380,337	-	-	-	-	-	(90)	-	-	-	(90)	6,247	6,247	137,988	144,235							
Town of Nelson	0.00245760%	7,640	-	-	-	-	-	(2)	-	-	-	(2)	125	125	3,810	3,935							
Town of New Boston	0.06173594%	191,912	-	-	-	-	-	(45)	-	-	-	(45)	3,152	3,152	24,913	28,065							
Town of New Castle	0.04498367%	139,836	-	-	-	-	-	(33)	-	-	-	(33)	2,297	2,297	21,849	24,146							
Town of New Durham	0.02813558%	87,462	-	-	-	-	-	(21)	-	-	-	(21)	1,436	1,436	(7,752)	(6,316)							
Town of New Hampton	0.03532519%	109,812	-	-	-	-	-	(26)	-	-	-	(26)	1,804	1,804	7,616	9,420							
Town of New Ipswich	0.02725626%	84,729	-	-	-	-	-	(20)	-	-	-	(20)	1,392	1,392	(19,737)	(18,345)							
Town of New London	0.08849053%	275,081	-	-	-	-	-	(65)	-	-	-	(65)	4,518	4,518	31,912	36,430							
Town of Newbury	0.02920373%	90,783	-	-	-	-	-	(22)	-	-	-	(22)	1,491	1,491	3,949	5,440							
Town of Newfields	0.03222219%	100,166	-	-	-	-	-	(24)	-	-	-	(24)	1,645	1,645	14,992	16,637							
Town of Newington	0.14343989%	445,897	-	-	-	-	-	(106)	-	-	-	(106)	7,323	7,323	31,915	39,238							

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2024

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)						Deferred Inflows of Resources					OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	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 Newmarket	0.10615876%	330,005	-	-	-	-	-	(78)	-	-	(78)	5,420		9,014	14,434
Town of Newport	0.12420747%	386,111	-	-	-	-	-	(91)	-	-	(91)	6,342		85,230	91,572
Town of Newton	0.03931034%	122,200	-	-	-	-	-	(29)	-	-	(29)	2,007		(18,882)	(16,875)
Town of North Hampton	0.16318524%	507,277	-	-	-	-	-	(120)	-	-	(120)	8,332		7,388	15,720
Town of Northfield	0.03648917%	113,430	-	-	-	-	-	(27)	-	-	(27)	1,863		(577)	1,286
Town of Northumberland	0.02508331%	77,974	-	-	-	-	-	(18)	-	-	(18)	1,281		6,972	8,253
Town of Northwood	0.06078052%	188,942	-	-	-	-	-	(45)	-	-	(45)	3,103		41,741	44,844
Town of Nottingham	0.06278718%	195,180	-	-	-	-	-	(46)	-	-	(46)	3,206		21,397	24,603
Town of Orford	0.00820421%	25,504	-	-	-	-	-	(6)	-	-	(6)	419		2,750	3,169
Town of Ossipee	0.06281819%	195,276	-	-	-	-	-	(46)	-	-	(46)	3,207		30,112	33,319
Town of Pelham	0.36830470%	1,144,911	-	-	-	-	-	(271)	-	-	(271)	18,804		53,534	72,338
Town of Pembroke	0.07888278%	245,215	-	-	-	-	-	(58)	-	-	(58)	4,027		37,668	41,695
Town of Peterborough	0.13369403%	415,601	-	-	-	-	-	(98)	-	-	(98)	6,826		54,036	60,862
Town of Piermont	0.00746299%	23,199	-	-	-	-	-	(5)	-	-	(5)	381		2,919	3,300
Town of Pittsburg	0.00720934%	22,411	-	-	-	-	-	(5)	-	-	(5)	368		19,607	19,975
Town of Pittsfield	0.05733932%	178,245	-	-	-	-	-	(42)	-	-	(42)	2,928		17,557	20,485
Town of Plainfield	0.02365159%	73,523	-	-	-	-	-	(17)	-	-	(17)	1,208		4,854	6,062
Town of Plaistow	0.14489979%	450,435	-	-	-	-	-	(107)	-	-	(107)	7,398		40,610	48,008
Town of Plymouth	0.16072764%	499,637	-	-	-	-	-	(118)	-	-	(118)	8,206		26,544	34,750
Town of Raymond	0.14122466%	439,011	-	-	-	-	-	(104)	-	-	(104)	7,210		79,528	86,738
Town of Rindge	0.06039159%	187,733	-	-	-	-	-	(44)	-	-	(44)	3,083		19,724	22,807
Town of Rollinsford	0.02435899%	75,722	-	-	-	-	-	(18)	-	-	(18)	1,244		5,491	6,735
Town of Rumney	0.01162569%	36,140	-	-	-	-	-	(9)	-	-	(9)	594		7,184	7,778
Town of Rye	0.17706843%	550,434	-	-	-	-	-	(130)	-	-	(130)	9,040		66,813	75,853
Town of Salem	1.12237941%	3,489,025	-	-	-	-	-	(826)	-	-	(826)	57,304		80,099	137,403
Town of Salisbury	0.00060313%	1,875	-	-	-	-	-	-	-	-	-	31		335	366
Town of Sanbornton	0.06067906%	188,627	-	-	-	-	-	(45)	-	-	(45)	3,098		49,513	52,611
Town of Sandown	0.05065983%	157,481	-	-	-	-	-	(37)	-	-	(37)	2,586		(8,461)	(5,875)
Town of Sandwich	0.01829391%	56,868	-	-	-	-	-	(13)	-	-	(13)	934		4,005	4,939
Town of Seabrook	0.57346925%	1,782,685	-	-	-	-	-	(422)	-	-	(422)	29,279		141,658	170,937
Town of Shelburne	0.00083423%	2,593	-	-	-	-	-	(1)	-	-	(1)	43		282	325
Town of South Hampton	0.00543941%	16,909	-	-	-	-	-	(4)	-	-	(4)	278		1,338	1,616
Town of Springfield	0.01531491%	47,608	-	-	-	-	-	(11)	-	-	(11)	782		6,900	7,682
Town of Stark	0.00000000%	-	-	-	-	-	-	-	-	-	-	-		-	-
Town of Stewartstown	0.00033257%	1,034	-	-	-	-	-	-	-	-	-	17		(35)	(18)
Town of Strafford	0.05123195%	159,259	-	-	-	-	-	(38)	-	-	(38)	2,616		33,412	36,028
Town of Stratford	0.00075532%	2,348	-	-	-	-	-	(1)	-	-	(1)	39		379	418
Town of Stratham	0.08941495%	277,955	-	-	-	-	-	(66)	-	-	(66)	4,565		(16,184)	(11,619)
Town of Sugar Hill	0.01466951%	45,602	-	-	-	-	-	(11)	-	-	(11)	749		3,995	4,744
Town of Sunapee	0.04633084%	144,024	-	-	-	-	-	(34)	-	-	(34)	2,365		27,796	30,161
Town of Sutton	0.02396161%	74,487	-	-	-	-	-	(18)	-	-	(18)	1,223		4,259	5,482
Town of Swanzey	0.06720917%	208,926	-	-	-	-	-	(49)	-	-	(49)	3,431		(1,887)	1,544
Town of Tamworth	0.01922114%	59,751	-	-	-	-	-	(14)	-	-	(14)	981		(5,401)	(4,420)
Town of Thornton	0.03111739%	96,731	-	-	-	-	-	(23)	-	-	(23)	1,589		2,082	3,671
Town of Tilton	0.07408595%	230,303	-	-	-	-	-	(55)	-	-	(55)	3,783		26,380	30,163
Town of Troy	0.02019065%	62,765	-	-	-	-	-	(15)	-	-	(15)	1,031		19,697	20,728
Town of Troy Water And Sewer	0.00000000%	-	-	-	-	-	-	-	-	-	-	-		(3,579)	(3,579)
Town of Tuftonboro	0.04444537%	138,163	-	-	-	-	-	(33)	-	-	(33)	2,269		7,909	10,178
Town of Unity	0.00106534%	3,312	-	-	-	-	-	(1)	-	-	(1)	54		454	508
Town of Wakefield	0.10152540%	315,602	-	-	-	-	-	(75)	-	-	(75)	5,183		(343)	4,840
Town of Walpole	0.04204132%	130,690	-	-	-	-	-	(31)	-	-	(31)	2,146		15,971	18,117
Town of Warner	0.01810226%	56,273	-	-	-	-	-	(13)	-	-	(13)	924		(6,803)	(5,879)
Town of Warren	0.00412606%	12,826	-	-	-	-	-	(3)	-	-	(3)	211		1,067	1,278
Town of Washington	0.00720370%	22,393	-	-	-	-	-	(5)	-	-	(5)	368		1,831	2,199
Town of Waterville Valley	0.05653609%	175,748	-	-	-	-	-	(42)	-	-	(42)	2,887		22,692	25,579
Town of Weare	0.10913212%	339,248	-	-	-	-	-	(80)	-	-	(80)	5,572		49,124	54,696
Town of Webster	0.00814221%	25,311	-	-	-	-	-	(6)	-	-	(6)	416		(10,422)	(10,006)
Town of Westmoreland	0.00137254%	4,267	-	-	-	-	-	(1)	-	-	(1)	70		536	606
Town of Whitefield	0.03762496%	116,961	-	-	-	-	-	(28)	-	-	(28)	1,921		15,387	17,308
Town of Wilmot	0.00905254%	28,141	-	-	-	-	-	(7)	-	-	(7)	462		3,337	3,799
Town of Wilton	0.04713125%	146,512	-	-	-	-	-	(35)	-	-	(35)	2,406		2,009	4,415
Town of Winchester	0.02625856%	81,627	-	-	-	-	-	(19)	-	-	(19)	1,341		31,033	32,374
Town of Windham	0.35634081%	1,107,720	-	-	-	-	-	(262)	-	-	(262)	18,193		60,723	78,916
Town of Wolfeboro	0.19595419%	609,143	-	-	-	-	-	(144)	-	-	(144)	10,005		2,364	12,369

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2024

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)						Deferred Inflows of Resources				OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	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 Woodstock	0.04212023%	130,935	-	-	-	-	-	(31)	-	-	(31)	2,150	7,982	10,132
Unity SD	0.02614301%	81,268	-	-	-	-	-	(19)	-	-	(19)	1,335	(5,569)	(4,234)
Village District of Eastman	0.00265770%	8,262	-	-	-	-	-	(2)	-	-	(2)	136	1,156	1,292
Village District of Eidelweiss	0.00120344%	3,741	-	-	-	-	-	(1)	-	-	(1)	61	(579)	(518)
Virtual Lrng Acad Charter Schl	0.13125616%	408,022	-	-	-	-	-	(97)	-	-	(97)	6,701	(45,035)	(38,334)
Wakefield SD	0.09850976%	306,227	-	-	-	-	-	(73)	-	-	(73)	5,030	(6,534)	(1,504)
Warner Village Water District	0.00096388%	2,996	-	-	-	-	-	(1)	-	-	(1)	49	1,005	1,054
Warren SD	0.02214659%	68,845	-	-	-	-	-	(16)	-	-	(16)	1,131	918	2,049
Washington SD	0.01282913%	39,881	-	-	-	-	-	(9)	-	-	(9)	655	2,214	2,869
Waterville Estates Village Dis	0.00572407%	17,794	-	-	-	-	-	(4)	-	-	(4)	292	626	918
Waterville Valley SD	0.01709611%	53,145	-	-	-	-	-	(13)	-	-	(13)	873	(5,066)	(4,193)
Weare SD	0.18948326%	589,027	-	-	-	-	-	(140)	-	-	(140)	9,674	(45,083)	(35,409)
Weeks Public Library	0.00079477%	2,471	-	-	-	-	-	(1)	-	-	(1)	41	420	461
Wentworth SD	0.01979609%	61,538	-	-	-	-	-	(15)	-	-	(15)	1,011	(616)	395
Westmoreland SD	0.03123013%	97,082	-	-	-	-	-	(23)	-	-	(23)	1,594	(14,698)	(13,104)
White Mountains Reg SD	0.27287821%	848,268	-	-	-	-	-	(201)	-	-	(201)	13,932	(93,566)	(79,634)
Wilton-Lyndeborough Coop SD	0.13341502%	414,733	-	-	-	-	-	(98)	-	-	(98)	6,812	(42,057)	(35,245)
Winchester SD	0.07847130%	243,936	-	-	-	-	-	(58)	-	-	(58)	4,006	(23,442)	(19,436)
Windham SD	0.70658271%	2,196,481	-	-	-	-	-	(520)	-	-	(520)	36,075	(170,108)	(134,033)
Winnacunnet Coop SD	0.39167163%	1,217,549	-	-	-	-	-	(288)	-	-	(288)	19,997	(37,022)	(17,025)
Winnisquam Reg SD	0.28733916%	893,222	-	-	-	-	-	(212)	-	-	(212)	14,670	(116,844)	(102,174)
Woodsville Fire District	0.00722061%	22,446	-	-	-	-	-	(5)	-	-	(5)	369	7,285	7,654
Woodsville Water & Light Dept	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(5,467)	(5,467)
Total for All Employers	100.00000%	\$ 310,859,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (73,627)	\$ -	\$ -	\$ (73,627)	\$ 5,105,592	\$ -	\$ 5,105,592

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, 2024

(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 2024 Annual Comprehensive Financial Report, which can be found on the system's website at www.nhrs.org.

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 2024 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, 2024

(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, 2023 through June 30, 2024.

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, 2024 is as follows:

Total employer contributions per schedule	\$ 35,481,763
Contribution adjustments	34,495
Other miscellaneous items	\$ 918,514
Total Employer contributions per System financial statements	\$ 36,434,772

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, 2024 were as follows:

Collective total OPEB liability	\$ 361,504,696
Plan fiduciary net position	<u>\$ 50,645,029</u>
Collective net OPEB liability	<u>\$ 310,859,667</u>

The collective total OPEB liability as of June 30, 2024 is based on an actuarial valuation performed as of June 30, 2023 rolled forward to June 30, 2024, 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 pension 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, 2024

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, 2023 valuation to calculate the total pension liability as of June 30, 2024 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%	5.40%
Global Ex-US Equity	16.0%	5.65%
Public Equity	40.0%	
Real Estate Equity	10.0%	4.00%
Private Equity	10.0%	6.65%
Private Market Equity	20.0%	
Private Debt	10.0%	5.05%
Private Debt	10.0%	
Core U.S. Fixed Income	25.0%	2.15%
Fixed Income	25.0%	
Infrastructure	5.0%	4.35%
Infrastructure	5.0%	
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.

(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, 2024 assuming it was

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, 2024

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, 2024	\$ 340,075,506	310,859,667	290,674,437

(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, 2024.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Inflows of Resources:						
Difference between expected and actual experience	2024	1.0000	\$ -	\$ (13,700,519)	\$ (13,700,519)	\$ -
			<u>-</u>	<u>(13,700,519)</u>	<u>(13,700,519)</u>	<u>-</u>
Subtotal						
Change in assumptions	2024	1.0000	-	(2,637,051)	(2,637,051)	-
			<u>-</u>	<u>(2,637,051)</u>	<u>(2,637,051)</u>	<u>-</u>
Subtotal						
Difference between projected and actual earnings on OPEB plan investments:						
	2020	5.0000	450,887	-	450,887	-
	2021	5.0000	(3,258,023)	-	(1,629,012)	(1,629,011)
	2022	5.0000	3,668,198	-	1,222,732	2,445,466
	2023	5.0000	(450,333)	-	(112,584)	(337,749)
	2024	5.0000	-	(690,416)	(138,083)	(552,333)
			<u>410,729</u>	<u>(690,416)</u>	<u>(206,060)</u>	<u>(73,627)</u>
Subtotal						
			<u>\$ 410,729</u>	<u>\$ (17,027,986)</u>	<u>\$ (16,543,630)</u>	<u>\$ (73,627)</u>
Total Deferred Inflows of Resources						

(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 2023

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, 2024

and 2024 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:	
2025	\$ (656,946)
2026	972,067
2027	(250,665)
2028	(138,083)
2029	-
Total	\$ (73,627)

(6) OPEB Expense

The components of allocable OPEB expense for the year ended June 30, 2024 (excluding employer specific OPEB expense for changes in proportion) are as follows:

Service cost	\$ 383,071
Interest on the total OPEB liability	25,129,958
Projected earnings on plan investments	(3,268,517)
OPEB plan administrative expense	343,470
Other Changes in Plan Fiduciary Net Position	(938,760)
Recognition (amortization) of deferred outflows and inflows of resources:	
Recognition of Inflow of Resources due to Liabilities	(16,337,570)
Recognition of Inflow of Resources due to Assets	(206,060)
Total OPEB expense	<u>\$ 5,105,592</u>