



**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, 2019

(With Independent Auditors' Report Thereon)

Independent Auditor's Report

To the Board of Trustees
New Hampshire Retirement System

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the New Hampshire Retirement System Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan (the "Plan") as of and for the year ended June 30, 2019 and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources (excluding contributions made subsequent to June 30, 2019), total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Plan as of and for the year ended June 30, 2019 and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement.

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities in the New Hampshire Retirement System Cost-Sharing Multiple-Employer Other Postemployment Benefit Plan as of and for the year ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

To the Board of Trustees
New Hampshire Retirement System

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the New Hampshire Retirement System (the "System") as of and for the year ended June 30, 2019, and our report thereon, dated December 4, 2019, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the System's management, the board of trustees, the System's employers, and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

January 16, 2020

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER
 OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
 Schedule of Employer Allocations
 Year ended June 30, 2019

<u>Entity</u>	<u>2019 Employer Contribution</u>	<u>Proportionate Share</u>
Albany - Emp	\$ 131	0.00028705%
Alexandria - Emp/Pol	4,713	0.01032738%
Allenstown - Emp/Fire/Pol	31,092	0.06813050%
Allenstown Sd - (Sau 53)	40,541	0.08883567%
Alstead - Police	4,647	0.01018276%
Alton - Emp/Fire/Pol	47,392	0.10384795%
Alton Sd - Emp/Teach	56,754	0.12436248%
Amherst - Fire/Pol	66,343	0.14537443%
Amherst Sd - (Sau 39)	178,864	0.39193662%
Andover - Police	2,841	0.00622536%
Andover Sd - (Sau 46)	24,700	0.05412400%
Androscoggin Valley Reg Refuse	1,895	0.00415243%
Antrim - Emp/Pol	17,020	0.03729516%
Ashland - Emp/Pol	13,858	0.03036641%
Ashland Electric Dept - Emp	826	0.00180998%
Ashland Sd - (Sau 02)	21,369	0.04682493%
Atkinson - Emp/Police	23,484	0.05145943%
Auburn - Emp/Fire/Pol	36,334	0.07961706%
Auburn Sd - (Sau 15)	56,855	0.12458380%
Barnstead - Emp/Fire/Pol	25,743	0.05640948%
Barnstead Sd - Emp/Teach	48,305	0.10584857%
Barrington - Emp/Pol/Fire	39,880	0.08738725%
Barrington Sd - Emp/Teach	97,958	0.21465095%
Bartlett - Fire/Pol	10,593	0.02321196%
Bartlett Sd - (Sau 09)	32,448	0.07110184%
Bath Sd - (Sau 23)	8,006	0.01754319%
Bcep Solid Waste District	825	0.00180779%
Bedford - Emp/Fire/Pol	235,189	0.51535905%
Bedford Sd - Emp/Teach	464,835	1.01857198%
Belknap County - Emp/Pol	108,148	0.23697984%
Belknap County Conserv. Dist	164	0.00035937%
Belmont - Emp/Fire/Pol	70,271	0.15398167%
Bennington - Emp/Pol	6,473	0.01418399%
Berlin - Emp/Fire/Pol	120,103	0.26317629%
Berlin Housing Authority - Emp	753	0.00165001%
Berlin Water Works - Emp	1,947	0.00426637%
Bethlehem - Emp/Fir/Pol	16,168	0.03542821%
Bethlehem Sd - (Sau 35)	20,921	0.04584324%
Boscawen - Emp/Pol	19,852	0.04350079%
Bow - Emp/Fire/Pol	65,126	0.14270767%
Bow Sd - Emp/Teach (Sau 67)	194,244	0.42563812%
Bradford - Police	8,018	0.01756948%
Brentwood - Emp/Fire/Pol	20,076	0.04399163%
Brentwood Sd - (Sau 16)	35,612	0.07803497%
Bristol - Emp/Fire/Pol	43,571	0.09547517%
Brookline - Emp/Fire/Pol	32,571	0.07137136%
Brookline Public Library - Emp	227	0.00049741%
Brookline Sd - (Sau 41)	63,242	0.13857934%

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Entity	2019 Employer Contribution	Proportionate Share
Campton - Emp/Pol/Fire	\$ 22,541	0.04939308%
Campton Sd - (Sau 48)	41,976	0.09198012%
Campton/Thornton Fire Dept	4,799	0.01051583%
Canaan - Emp/Pol	18,127	0.03972088%
Candia - Police	15,499	0.03396226%
Candia Sd - (Sau 15)	35,165	0.07705548%
Canterbury - Emp/Pol/Fire	6,937	0.01520074%
Carroll - Emp/Fire/Pol	13,504	0.02959071%
Carroll County - Emp/Pol	111,154	0.24356675%
Center Conway Fire Precinct	2,280	0.00499606%
Center Harbor - Police	8,300	0.01818742%
Central Hooksett Water Precinct	660	0.00144623%
Charlestown - Emp/Pol	16,164	0.03541944%
Cheshire County - Emp/Pol	124,319	0.27241462%
Chester - Emp/Fire/Pol	26,835	0.05880233%
Chester Sd - (Sau 82)	49,579	0.10864023%
Chesterfield - Emp/Pol	15,268	0.03345608%
Chesterfield Sd - (Sau 29)	34,197	0.07493434%
Chichester - Emp/Pol	12,130	0.02657992%
Chichester Sd - (Sau 53)	27,097	0.05937643%
Claremont - Emp/Fire/Pol	111,430	0.24417154%
Claremont Sd - (Sau 06)	176,073	0.38582083%
Clarksville - Emp	118	0.00025857%
Cocheco Academy Of The Arts	2,963	0.00649269%
Colebrook - Emp/Pol	14,646	0.03209312%
Colebrook Sd - (Sau 07)	38,309	0.08394478%
Community College System Of Nh	462,525	1.01351018%
Concord - Emp/Fire/Pol	638,319	1.39871965%
Concord Sd - Emp/Teach	537,474	1.17774255%
Contoocook Valley Sd	289,457	0.63427408%
Conway - Emp/Pol	80,123	0.17556992%
Conway Sd - (Sau 09)	170,348	0.37327589%
Conway Village Fire District	15,679	0.03435669%
Cook Memorial Library	114	0.00024980%
Coos County - Emp/Pol	61,867	0.13556637%
Coos County Nursing Home - Emp	8,728	0.01912527%
Cornish - Emp	643	0.00140898%
Cornish Sd - (Sau 100)	11,748	0.02574286%
Croydon Sd - (Sau 99)	1,152	0.00252433%
Croydon-Emp	155	0.00033964%
Danville - Pol	12,719	0.02787057%
Deerfield - Emp/Pol	20,216	0.04429841%
Deerfield Sd - (Sau 53)	58,056	0.12721550%
Deering - Police	5,765	0.01263258%
Derry - Emp/Fire/Pol	463,506	1.01565980%
Derry Housing Authority - Emp	226	0.00049522%
Dorchester - Emp	49	0.00010737%
Dover - Emp/Fire/Pol/Teacher	754,584	1.65348590%
Dover Housing Authority	3,799	0.00832458%
Dresden Sd - (Sau 70)	77,888	0.17067246%

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Entity	2019 Employer Contribution	Proportionate Share
Dublin - Emp/Fir/Pol	\$ 8,537	0.01870674%
Dunbarton - Emp/Pol	13,256	0.02904728%
Dunbarton Sd - (Sau 67)	22,619	0.04956400%
Durham - Emp/Fire/Pol	163,888	0.35912039%
East Kingston - Emp/Pol/Fire	13,381	0.02932118%
East Kingston Sd - (Sau 16)	19,790	0.04336493%
Effingham - Pol	5,893	0.01291307%
Enfield - Emp/Pol	22,169	0.04857793%
Epping - Emp/Fire/Pol	65,077	0.14260030%
Epping Sd - (Sau 14)	116,080	0.25436087%
Epsom - Emp/Fire/Pol	22,232	0.04871598%
Epsom Sd - (Sau 53)	44,841	0.09825806%
Errol Sd - (Sau 20)	2,413	0.00528750%
Exeter - Emp/Fire/Pol	177,053	0.38796826%
Exeter Reg Coop Sd - (Sau 16)	387,458	0.84901925%
Exeter Sd - (Sau 16)	141,377	0.30979305%
Fall Mountain Reg Sd	189,646	0.41556273%
Farmington - Fire/Pol	33,964	0.07442378%
Farmington Sd - (Sau 61)	104,153	0.22822577%
Fitzwilliam - Emp/Pol	7,749	0.01698003%
Francestown - Emp/Pol	636	0.00139364%
Franconia - Police	7,601	0.01665573%
Franklin - Emp/Fire/Pol	110,581	0.24231116%
Franklin Sd - (Sau 18)	93,373	0.20460405%
Freedom - Police/Fire	6,624	0.01451487%
Freedom Sd - (Sau 13)	9,591	0.02101633%
Fremont - Police	13,734	0.03009470%
Fremont Sd - (Sau 83)	44,356	0.09719530%
Gilford - Emp/Fire/Pol	102,572	0.22476140%
Gilford Sd - Emp/Teach	154,799	0.33920407%
Gilmanton - Emp/Fire/Pol	21,201	0.04645680%
Gilmanton Sd - Emp/Teach	49,627	0.10874541%
Goffstown - Emp/Fire/Pol	149,103	0.32672268%
Goffstown Sd - (Sau 19)	283,495	0.62120981%
Goffstown Village Water Prcnct	384	0.00084144%
Gorham - Emp/Fire/Pol	22,380	0.04904029%
Goshen - Emp/Pol	478	0.00104742%
Governor Wentworth Reg Sd	301,260	0.66013746%
Grafton - Emp/Pol	3,589	0.00786441%
Grafton County - Emp/Pol	174,339	0.38202119%
Grantham - Emp/Pol	12,361	0.02708610%
Grantham Sd (Sau75)	28,632	0.06274001%
Great Bay Elearning Charter Sc	11,668	0.02556756%
Greenfield - Emp/Pol	8,274	0.01813044%
Greenland - Emp/Pol/Fire	28,513	0.06247925%
Greenland Sd - (Sau 50)	48,289	0.10581351%
Greenville - Emp/Pol	13,300	0.02914369%
Groton - Emp/Pol	541	0.00118547%
Grs Coop Sd - (Sau 20)	41,914	0.09184426%
Hampstead - Emp/Fire/Pol	47,275	0.10359158%

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Entity	2019 Employer Contribution	Proportionate Share
Hampstead Sd - (Sau 55)	\$ 119,549	0.26196233%
Hampton - Emp/Fire/Pol	285,816	0.62629572%
Hampton Falls - Emp/Fire/Pol	16,964	0.03717245%
Hampton Falls Sd - (Sau 21)	40,057	0.08777510%
Hampton Sd - (Sau 90)	149,922	0.32851732%
Hancock - Police	6,509	0.01426288%
Hanover - Emp/Fire/Pol	153,443	0.33623273%
Hanover Sd - (Sau 70)	72,656	0.15920782%
Harrisville - Police	2,529	0.00554168%
Harrisville Sd - (Sau 29)	6,271	0.01374136%
Haverhill - Emp/Pol	18,493	0.04052288%
Haverhill Coop Sd - (Sau 23)	78,978	0.17306093%
Hebron - Emp/Pol	2,830	0.00620125%
Henniker - Emp/Fire/Pol	31,170	0.06830142%
Henniker Sd - (Sau 24)	49,198	0.10780536%
Hill Sd - (Sau 103)	5,542	0.01214393%
Hillsboro-Deering Sd (Sau 34)	147,554	0.32332843%
Hillsborough - Fire/Pol	50,572	0.11081614%
Hillsborough County - Emp/Pol	368,989	0.80854896%
Hinsdale - Emp/Pol	23,146	0.05071879%
Hinsdale Sd - (Sau 92)	73,293	0.16060365%
Holderness - Emp/Fire/Pol	15,891	0.03482123%
Holderness Sd - (Sau 48)	25,282	0.05539931%
Hollis - Emp/Fire/Pol	71,986	0.15773968%
Hollis Sd - (Sau 41)	87,268	0.19122643%
Hollis-Brookline Coop (Sau 41)	148,242	0.32483601%
Hooksett - Emp/Fire/Police	176,181	0.38605748%
Hooksett Public Library - Emp	973	0.00213209%
Hooksett Sd - (Sau 15)	129,182	0.28307069%
Hooksett Sewer Commission	1,090	0.00238847%
Hooksett Village Water Precnct	931	0.00204006%
Hopkinton - Emp/Fire/Pol	42,646	0.09344826%
Hopkinton Sd - Emp/Teach	123,274	0.27012476%
Hudson - Emp/Fire/Pol	309,911	0.67909400%
Hudson Sd - Emp/Teach	314,841	0.68989689%
Inter-Lakes Sd - (Sau 02)	158,846	0.34807208%
Jackson - Emp/Pol/Fire	5,151	0.01128715%
Jackson Sd - (Sau 09)	7,315	0.01602903%
Jaffrey - Emp/Fire/Pol	47,349	0.10375373%
Jaffrey-Rindge Coop Sd	153,587	0.33654827%
Jefferson - Emp	312	0.00068367%
John Stark Reg Sd - (Sau 24)	82,525	0.18083331%
Kearsarge Reg Coop Sd	237,830	0.52114616%
Keene - Emp/Fire/Pol	337,021	0.73849892%
Keene Sd - (Sau 29)	360,291	0.78948943%
Kensington - Police	11,841	0.02594665%
Kensington Sd - (Sau 16)	17,700	0.03878521%
Kingston - Emp/Fire/Pol	30,949	0.06781715%
Laconia - Emp/Fire/Pol	258,227	0.56584118%
Laconia Housing & Redevelopmnt	3,222	0.00706022%

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Entity	2019 Employer Contribution	Proportionate Share
Laconia Sd - Empl/Teach	\$ 213,010	0.46675921%
Laconia Water Works - Emp	3,031	0.00664169%
Lafayette Reg Coop Sd (Sau 35)	16,870	0.03696647%
Lakes Region Mutual Fire Aid	4,292	0.00940487%
Lakes Region Planning Comm.	613	0.00134324%
Lancaster - Emp/Fire/Pol	22,022	0.04825582%
Landaff Sd - (Sau 35)	1,086	0.00237970%
Langdon - Police	0	0.00000000%
Lebanon - Emp/Fire/Pol	233,166	0.51092614%
Lebanon Sd(Sau 88) - Emp/Teach	256,413	0.56186625%
Lee - Emp/Fire/Pol	28,313	0.06204100%
Lempster - Emp/Pol	602	0.00131914%
Lempster Sd Emp/Teachers	11,929	0.02613948%
Lincoln - Emp/Pol	25,449	0.05576525%
Lincoln-Woodstock Sd	49,686	0.10887469%
Lisbon - Police	8,221	0.01801431%
Lisbon Reg Sd - (Sau 35)	41,124	0.09011317%
Litchfield - Emp/Fire/Pol	52,902	0.11592177%
Litchfield Sd - Emp/Teach	143,331	0.31407476%
Littleton - Emp/Fire/Pol	61,180	0.13406098%
Littleton Public Library - Emp	406	0.00088965%
Littleton Sd - Emp/Teach	100,122	0.21939283%
Littleton Water & Light Dept	3,410	0.00747218%
Londonderry - Emp/Fire/Pol	413,484	0.90604885%
Londonderry Sd - Emp/Teach	515,515	1.12962478%
Loudon - Emp/Fire/Pol	30,323	0.06644542%
Lyme - Emp/Pol	6,520	0.01428698%
Lyme Sd - (Sau 76)	32,164	0.07047952%
Lyndeborough - Police	334	0.00073188%
Madison - Emp/Pol	11,576	0.02536597%
Madison Sd - (Sau 13)	20,520	0.04496455%
Manchester - Fire/Pol	1,700,680	3.72662342%
Manchester Sd - Empl/Teacher	1,325,963	2.90552295%
Marlborough - Emp/Pol	8,496	0.01861690%
Marlborough Sd - (Sau 29)	20,369	0.04463367%
Marlow - Emp	519	0.00113726%
Marlow Sd - (Sau 29)	4,686	0.01026822%
Mascenic Reg Sd - (Sau 87)	95,963	0.21027940%
Mascoma Valley Sd - Empl/Teach	140,907	0.30876316%
Mason - Police	8,031	0.01759797%
Mason Sd (Sau 89)	8,232	0.01803841%
Maxfield Public Library	0	0.00000000%
Meredith - Emp/Fire/Pol	55,452	0.12150947%
Meriden Village Water District	155	0.00033964%
Merrimack - Emp/Fire/Pol	287,082	0.62906985%
Merrimack County - Emp/Pol	360,032	0.78892189%
Merrimack Sd - Emp/Teach	406,381	0.89048437%
Merrimack Valley Sd (Sau 46)	256,303	0.56162521%
Merrimack Village District	2,815	0.00616838%
Middleton - Police	9,425	0.02065258%

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Entity	2019 Employer Contribution	Proportionate Share
Middleton Sd - Emp/Teach	\$ 11,776	0.02580422%
Milan Sd - (Sau 20)	8,299	0.01818522%
Milford - Emp/Fire/Pol	107,345	0.23522026%
Milford Area Communication Ctr	982	0.00215181%
Milford Sd - Empl/Teacher	268,161	0.58760911%
Milton - Emp/Fire/Pol	26,342	0.05772204%
Milton Sd - (Sau 64)	58,289	0.12772606%
Monadnock Reg Sd - (Sau 93)	179,377	0.39306073%
Monroe - Emp	234	0.00051275%
Monroe Sd - Emp/Tch	13,730	0.03008593%
Mont Vernon - Emp/Pol	10,060	0.02204402%
Mont Vernon Sd - (Sau 39)	23,359	0.05118552%
Moultonborough - Emp/Fire/Pol	46,307	0.10147044%
Moultonborough Sd - Emp/Teach	89,484	0.19608226%
Nashua - Emp/Fire/Pol	1,360,227	2.98060411%
Nashua Airport Authority - Emp	741	0.00162372%
Nashua Housing Redevelop Auth	3,721	0.00815366%
Nelson - Emp	506	0.00110877%
Nelson Sd - (Sau 29)	6,671	0.01461786%
New Boston - Police	21,362	0.04680959%
New Boston Sd - (Sau 19)	49,534	0.10854162%
New Castle - Emp/Fire/Pol	17,255	0.03781010%
New Castle Sd - (Sau 50)	8,652	0.01895874%
New Durham - Emp/Pol	12,614	0.02764049%
New Hampton - Emp/Pol/Fire	14,674	0.03215447%
New Ipswich - Emp/Pol	15,206	0.03332022%
New London - Emp/Fire/Pol	33,603	0.07363274%
New London-Springfield Wtr Sys	506	0.00110877%
Newbury - Police	11,598	0.02541417%
Newfields - Emp/Pol	8,196	0.01795953%
Newfields Sd - (Sau 16)	15,141	0.03317779%
Newfound Area Sd - Emp/Teach	136,835	0.29984037%
Newington - Emp/Fire/Pol	65,086	0.14262002%
Newington Sd - (Sau 50)	7,771	0.01702824%
Newmarket - Emp/Pol/Fire	51,355	0.11253190%
Newmarket Sd - Emp/Teach	116,858	0.25606567%
Newport - Emp/Fire/Pol	59,207	0.12973763%
Newport Sd - (Sau 43)	89,755	0.19667609%
Newton - Emp/Pol	17,893	0.03920812%
Next Charter School	5,491	0.01203218%
Nh Community Developmental Fin	884	0.00193707%
Nh Land & Community Heritage	1,147	0.00251337%
Nh Municipal Bond Bank - Emp	608	0.00133228%
North Conway Wtr Prct&Fire Dep	8,227	0.01802745%
North Country Charter Academy	3,732	0.00817776%
North Country Education Serv	7,309	0.01601588%
North Hampton - Emp/Fire/Pol	81,166	0.17785540%
North Hampton Sd - (Sau 21)	58,848	0.12895097%
Northfield - Emp/Pol	21,485	0.04707911%
Northumberland - Emp/Pol	5,517	0.01208915%

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Northumberland Sd - (Sau 58)	\$ 39,053	0.08557508%
Northwood - Emp/Fire/Pol	26,515	0.05810112%
Northwood Sd - (Sau 44)	35,042	0.07678595%
Nottingham - Fire/Pol	21,192	0.04643707%
Nottingham Sd - (Sau 44)	51,388	0.11260421%
Orford - Emp/Pol	3,280	0.00718732%
Ossipee - Emp/Pol	32,162	0.07047514%
Oyster River Coop Sd	291,004	0.63766395%
Pease Development Authority	36,664	0.08034017%
Pelham - Emp/Fire/Pol	152,866	0.33496837%
Pelham Sd - (Sau 28)	173,336	0.37982336%
Pembroke - Emp/Pol/Fire	33,342	0.07306082%
Pembroke Sd - (Sau 53)	167,376	0.36676348%
Pemi Baker Coop - (Sau 48)	85,005	0.18626762%
Peterborough - Emp/Fire/Pol	51,724	0.11334047%
Piermont Police	2,549	0.00558551%
Piermont Sd - (Sau 23)	7,016	0.01537384%
Pittsburg - Emp/Pol	3,132	0.00686301%
Pittsburg Sd - (Sau 07)	14,222	0.03116403%
Pittsfield - Emp/Fire/Pol	23,318	0.05109568%
Pittsfield Sd - (Sau 51)	59,205	0.12973325%
Plainfield - Emp/Pol	9,750	0.02136474%
Plainfield Sd - Emp/Teach	29,656	0.06498386%
Plaistow - Emp/Fire/Pol	65,660	0.14387780%
Plaistow Public Library - Emp	530	0.00116137%
Plymouth - Emp/Fire/Pol	68,608	0.15033762%
Plymouth Sd - (Sau 48)	53,260	0.11670624%
Plymouth Village Water & Sewer	1,971	0.00431896%
Portsmouth - Emp/Fire/Pol	477,744	1.04685889%
Portsmouth Housing Authority	4,561	0.00999431%
Portsmouth Sd - Empl/Teacher	385,913	0.84563376%
Profile Coop Sd - (Sau 35)	35,231	0.07720010%
Prospect Mountain High School	57,105	0.12513161%
Raymond - Emp/Fire/Pol	60,838	0.13331157%
Raymond Sd - Emp/Teach	137,551	0.30140931%
Rindge - Emp/Fire/Pol	26,904	0.05895352%
Rivendell Interstate Sd	19,590	0.04292668%
Rochester - Emp/Fire/Pol	278,665	0.61062605%
Rockingham County-Emp/Pol/Fire	282,640	0.61933629%
Rockingham Planning Comm - Emp	1,018	0.00223070%
Rollinsford - Emp/Pol	9,139	0.02002588%
Rollinsford Sd - (Sau 56)	17,892	0.03920593%
Rumney - Emp/Pol	4,682	0.01025946%
Rumney Sd - (Sau 48) Emp/Teach	17,371	0.03806429%
Rye - Emp/Fire/Pol	69,290	0.15183205%
Rye Sd - (Sau 50)	72,036	0.15784924%
Rye Water District - Emp	725	0.00158866%
Salem - Emp/Fire/Pol	557,477	1.22157422%
Salem Housing Authority - Emp	1,046	0.00229205%
Salem Sd - Emp/Teach	438,608	0.96110194%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER
 OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
 Schedule of Employer Allocations
 Year ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Salisbury - Emp	\$ 151	0.00033088%
Sanborn Regional Sd (Sau 17)	200,362	0.43904422%
Sanbornton - Emp/Fire/Pol	21,234	0.04652911%
Sanbornton Public Library	218	0.00047769%
Sandown - Emp/Fire/Pol	24,262	0.05316423%
Sandown Public Library	202	0.00044263%
Sandwich - Police/Fire	7,663	0.01679159%
Sau 02 - Emp/Teach	3,867	0.00847358%
Sau 03 - Emp/Teach	126,694	0.27761885%
Sau 06 - Emp	2,297	0.00503331%
Sau 07 - Emp/Teach	2,736	0.00599527%
Sau 09 - Emp/Teach	3,292	0.00721361%
Sau 10 (Derry Coop Sd)	377,359	0.82688977%
Sau 13 - Emp	3,341	0.00732098%
Sau 15 - Emp/Teach	2,175	0.00476598%
Sau 16 - Emp/Teach	8,466	0.01855116%
Sau 19 - Emp/Teach	6,089	0.01334255%
Sau 20 - Emp	1,449	0.00317513%
Sau 21 - Emp/Teach	3,892	0.00852836%
Sau 23 - Emp/Teach	12,328	0.02701379%
Sau 24 - Emp/Teach	12,107	0.02652952%
Sau 29 - Emp/Teach	10,086	0.02210100%
Sau 34 - Emp/Teach	2,047	0.00448550%
Sau 35 - Emp/Teach	5,187	0.01136604%
Sau 39 - Emp	3,584	0.00785346%
Sau 41 - Emp	4,725	0.01035368%
Sau 42	1,114,549	2.44226098%
Sau 44 - Emp/Teach	12,849	0.02815543%
Sau 46 - Emp	3,195	0.00700106%
Sau 48 - Emp/Teach	6,660	0.01459376%
Sau 50 - Emp/Teach	3,725	0.00816242%
Sau 53 - Emp/Teach	28,810	0.06313005%
Sau 54 (Rochester Sd)	445,652	0.97653714%
Sau 55 - Emp	3,825	0.00838155%
Sau 56 - Emp/Teach	4,689	0.01027479%
Sau 58 - Emp	973	0.00213209%
Sau 67 - Emp/Teachers	2,689	0.00589228%
Sau 70 - Emp	3,784	0.00829171%
Seabrook - Fire/Pol	203,411	0.44572535%
Seabrook Sd (Sau 21)	95,124	0.20844093%
Seacoast Charter Sch - Teach	10,374	0.02273208%
Shaker Regional Sd - (Sau 80)	152,581	0.33434387%
Shelburne - Emp	469	0.00102770%
Somersworth - Emp/Fire/Pol	124,396	0.27258335%
Somersworth Housing Authority	1,465	0.00321019%
Somersworth Sd - (Sau 56)	143,830	0.31516820%
Souhegan Coop Sd - (Sau 39)	115,221	0.25247858%
South Hampton - Police	3,094	0.00677974%
South Hampton Sd - (Sau 21)	11,359	0.02489046%
Southern Nh Planning Comm	1,576	0.00345342%

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

Schedule of Employer Allocations
 Year ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Springfield - Emp/Pol	\$ 5,514	0.01208258%
Stark - Emp	103	0.00022570%
Stark Sd - (Sau 58)	3,035	0.00665046%
State Of New Hampshire	9,412,033	20.62416363%
Stewartstown - Emp/Pol	109	0.00023885%
Stewartstown Sd - (Sau 07)	7,419	0.01625692%
Stoddard Sd - (Sau 24)	5,039	0.01104173%
Strafford - Fire / Police	15,980	0.03501625%
Strafford County - Emp/Pol	338,425	0.74157545%
Strafford Sd (Sau 44)	41,053	0.08995759%
Stratford - Emp	245	0.00053686%
Stratford Sd - (Sau 58)	8,390	0.01838463%
Stratham - Emp/Pol	42,697	0.09356001%
Stratham Sd - (Sau 16)	73,696	0.16148672%
Sugar Hill - Emp/Pol	5,305	0.01162461%
Sullivan County - Emp/Pol	101,828	0.22313111%
Sunapee - Emp/Pol	20,194	0.04425020%
Sunapee Sd (Sau 85)- Emp/Teach	76,142	0.16684653%
Sutton - Police	8,567	0.01877248%
Swanzy - Police/Fire	36,011	0.07890928%
Swnh District Fire Mutual Aid	5,855	0.01282980%
Tamworth - Emp/Fire/Pol	12,461	0.02730523%
Tamworth Sd - (Sau 13)	33,311	0.07299289%
Thornton - Emp/Pol	12,593	0.02759447%
Thornton Public Library	83	0.00018187%
Thornton Sd - (Sau 48)	27,343	0.05991548%
Tilton - Emp/Pol	45,190	0.09902281%
Tilton-Northfield Fire Dist	40,055	0.08777072%
Timberlane Reg Sd (Sau 55)	444,584	0.97419688%
Troy - Emp/Pol	5,452	0.01194672%
Troy Water And Sewer	414	0.00090718%
Tuftonboro - Emp/Fire/Pol	19,518	0.04276891%
Unity - Emp	438	0.00095977%
Unity Sd - (Sau 06)	8,892	0.01948464%
Village District Of Eastman	598	0.00131037%
Village District Of Eidelweiss	453	0.00099264%
Virtual Learning Academy Chart	43,674	0.09570087%
Wakefield - Emp/Fire/Pol	42,921	0.09405085%
Wakefield Sd - (Sau 101)	43,665	0.09568115%
Walpole - Emp/Pol	18,099	0.03965952%
Warner - Emp/Pol	11,607	0.02543390%
Warner Village Water District	348	0.00076256%
Warren - Police	2,025	0.00443729%
Warren Sd - (Sau 23)	8,992	0.01970376%
Washington - Emp/Pol	2,844	0.00623193%
Washington Sd - (Sau 34)	4,971	0.01089273%
Waterville Estates Village Dis	1,002	0.00219564%
Waterville Valley Emp/Fire/Pol	18,864	0.04133583%
Waterville Valley Sd (Sau 48)	5,158	0.01130249%
Weare - Emp/Pol	30,449	0.06672152%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER
 OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN
 Schedule of Employer Allocations
 Year ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Weare Sd - (Sau 24)	\$ 83,516	0.18300485%
Webster - Emp/Pol	4,740	0.01038655%
Weeks Public Library	318	0.00069682%
Wentworth Sd - (Sau 48)	7,375	0.01616051%
Westmoreland - Emp	607	0.00133009%
Westmoreland Sd - (Sau 29)	14,216	0.03115088%
White Mtn Reg Sd - Emp/Teach	124,676	0.27319690%
Whitefield - Emp/Pol/Fire	15,533	0.03403676%
Wilmot - Emp/Pol	3,394	0.00743712%
Wilton - Pol	19,588	0.04292230%
Wilton-Lyndeborough (Sau 63)	70,659	0.15483188%
Winchester - Emp/Pol	15,679	0.03435669%
Winchester Sd - (Sau 94)	43,417	0.09513771%
Windham - Emp/Fire/Pol	163,631	0.35855723%
Windham Sd - (Sau 95)	319,483	0.70006870%
Winnacunnet Coop Sd (Sau 21)	162,083	0.35516517%
Winnisquam Reg Sd	151,161	0.33123229%
Wolfeboro - Emp/Fire/Pol	82,581	0.18095602%
Woodstock - Emp/Pol	18,494	0.04052507%
Woodsville Fire District	1,382	0.00302831%
Woodsville Water & Light Dept	1,028	0.00225261%
<i>Total for All Entities</i>	\$ 45,635,946	100.0000%

See accompanying notes to schedule of employer allocations and schedule of OPEB amounts by employer

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2019

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)				Deferred Inflows of Resources				OPEB Expense				
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
Albany - Emp	\$ 1,258	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ (1)	\$ -	\$ -	\$ (3)	\$ 82	\$ 69	\$ 151
Alexandria - Emp/Pol	45,276	-	-	98	98	(79)	(51)	-	-	(130)	2,963	3,954	6,917
Allenstown - Emp/Fire/Pol	298,692	-	-	-	-	(520)	(336)	-	(858)	(1,714)	19,546	11,834	31,380
Allenstown Sd - (Sau 53)	389,465	-	-	-	-	(678)	(438)	-	(1,178)	(2,294)	25,486	(38,688)	(13,202)
Allenstown Sewer Commission	-	-	-	-	-	-	-	-	-	-	-	(920)	(920)
Alstead - Police	44,642	-	-	248	248	(78)	(50)	-	-	(128)	2,921	6,644	9,565
Alton - Emp/Fire/Pol	455,281	-	-	3,967	3,967	(792)	(512)	-	-	(1,304)	29,793	60,204	89,997
Alton Sd - Emp/Teach	545,219	-	-	2,012	2,012	(949)	(613)	-	-	(1,562)	35,679	(29,691)	5,988
Amherst - Fire/Pol	637,338	-	-	2,388	2,388	(1,109)	(716)	-	-	(1,825)	41,707	64,352	106,059
Amherst Sd - (Sau 39)	1,718,294	-	-	5,757	5,757	(2,989)	(1,931)	-	-	(4,920)	112,444	(59,782)	52,662
Andover - Police	27,293	-	-	100	100	(47)	(31)	-	-	(78)	1,786	2,918	4,704
Andover Sd - (Sau 46)	237,286	-	-	154	154	(413)	(267)	-	-	(680)	15,528	(9,812)	5,716
Androscoggin Valley Reg Refuse	18,205	-	-	22	22	(32)	(20)	-	-	(52)	1,191	1,267	2,458
Antrim - Emp/Pol	163,506	-	-	435	435	(284)	(184)	-	-	(468)	10,700	13,965	24,665
Ashland - Emp/Pol	133,130	-	-	659	659	(232)	(150)	-	-	(382)	8,712	14,349	23,061
Ashland Electric Dept - Emp	7,935	-	-	-	-	(14)	(9)	-	(92)	(115)	519	(266)	253
Ashland Sd - (Sau 02)	205,286	-	-	233	233	(357)	(231)	-	-	(588)	13,434	(11,317)	2,117
Atkinson - Emp/Police	225,604	-	-	5,831	5,831	(393)	(253)	-	-	(646)	14,763	60,784	75,547
Auburn - Emp/Fire/Pol	349,050	-	-	3,772	3,772	(607)	(392)	-	-	(999)	22,842	58,494	81,336
Auburn Sd - (Sau 15)	546,189	-	-	965	965	(950)	(614)	-	-	(1,564)	35,742	(29,725)	6,017
Baker Free Library - Emp	-	-	-	-	-	-	-	-	-	-	-	(618)	(618)
Barnstead - Emp/Fire/Pol	247,305	-	-	-	-	(430)	(278)	-	(395)	(1,103)	16,184	16,104	32,288
Barnstead Sd - Emp/Teach	464,052	-	-	-	-	(807)	(521)	-	(2,072)	(3,400)	30,367	(48,357)	(17,990)
Barrington - Emp/Pol/Fire	383,115	-	-	1,800	1,800	(667)	(430)	-	-	(1,097)	25,071	37,363	62,434
Barrington Sd - Emp/Teach	941,054	-	-	1,788	1,788	(1,637)	(1,057)	-	-	(2,694)	61,582	(44,626)	16,956
Bartlett - Fire/Pol	101,764	-	-	1,791	1,791	(177)	(114)	-	-	(291)	6,659	19,897	26,556
Bartlett Sd - (Sau 09)	311,718	-	-	-	-	(542)	(350)	-	(1,937)	(2,829)	20,399	(31,119)	(10,720)
Bath Sd - (Sau 23)	76,911	-	-	268	268	(134)	(86)	-	-	(220)	5,033	(2,382)	2,651
Bcep Solid Waste District	7,926	-	-	-	-	(14)	(9)	-	(113)	(136)	519	(861)	(342)
Bedford - Emp/Fire/Pol	2,259,391	-	-	1,368	1,368	(3,931)	(2,539)	-	-	(6,470)	147,853	172,039	319,892
Bedford Sd - Emp/Teach	4,465,533	-	-	9,212	9,212	(7,769)	(5,017)	-	-	(12,786)	292,222	(134,236)	157,986
Belknap County - Emp/Pol	1,038,946	-	-	-	-	(1,808)	(1,167)	-	(24)	(2,999)	67,988	75,922	143,910
Belknap County Conserv. Dist	1,576	-	-	1	1	(3)	(2)	-	-	(5)	103	78	181
Belmont - Emp/Fire/Pol	675,073	-	-	-	-	(1,174)	(759)	-	(3,976)	(5,909)	44,176	12,524	56,700
Bennington - Emp/Pol	62,184	-	-	-	-	(108)	(70)	-	-	(301)	4,069	3,062	7,131
Berlin - Emp/Fire/Pol	1,153,794	-	-	-	-	(2,007)	(1,296)	-	(2,699)	(6,002)	75,504	47,164	122,668
Berlin Housing Authority - Emp	7,234	-	-	-	-	(13)	(8)	-	(50)	(71)	473	(6)	467
Berlin Water Works - Emp	18,704	-	-	56	56	(33)	(21)	-	-	(54)	1,224	1,234	2,458
Bethlehem - Emp/Fir/Pol	155,321	-	-	793	793	(270)	(175)	-	-	(445)	10,164	18,770	28,934
Bethlehem Sd - (Sau 35)	200,982	-	-	-	-	(350)	(226)	-	(1,699)	(2,275)	13,152	(26,952)	(13,800)
Boscawen - Emp/Pol	190,712	-	-	51	51	(332)	(214)	-	-	(546)	12,480	13,203	25,683
Bow - Emp/Fire/Pol	625,646	-	-	2,199	2,199	(1,088)	(703)	-	-	(1,791)	40,942	62,809	103,751
Bow Sd - Emp/Teach (Sau 67)	1,866,045	-	-	-	-	(3,247)	(2,097)	-	(743)	(6,087)	122,113	(117,912)	4,201
Bradford - Police	77,027	-	-	228	228	(134)	(87)	-	-	(221)	5,041	7,110	12,151
Brentwood - Emp/Fire/Pol	192,864	-	-	-	-	(336)	(217)	-	(1,337)	(1,890)	12,621	2,852	15,473
Brentwood Sd - (Sau 16)	342,114	-	-	1,994	1,994	(595)	(384)	-	-	(979)	22,388	(3,451)	18,937
Bristol - Emp/Fire/Pol	418,574	-	-	-	-	(728)	(470)	-	(4,080)	(5,278)	27,391	4,794	32,185
Brookline - Emp/Fire/Pol	312,900	-	-	-	-	(544)	(352)	-	(392)	(1,288)	20,476	19,679	40,155
Brookline Public Library - Emp	2,181	-	-	-	-	(4)	(2)	-	(31)	(37)	143	(151)	(8)
Brookline Sd - (Sau 41)	607,547	-	-	379	379	(1,057)	(683)	-	-	(1,740)	39,758	(27,741)	12,017
Campton - Emp/Pol/Fire	216,545	-	-	5,590	5,590	(377)	(243)	-	-	(620)	14,171	58,180	72,351
Campton Sd - (Sau 48)	403,251	-	-	247	247	(702)	(453)	-	-	(1,155)	26,388	(19,133)	7,255
Campton/Thornton Fire Dept	46,103	-	-	-	-	(80)	(52)	-	(5,845)	(5,977)	3,017	(40,469)	(37,452)
Canaan - Emp/Pol	174,141	-	-	-	-	(303)	(196)	-	-	(1,740)	11,396	2,836	14,232
Candia - Police	148,894	-	-	-	-	(259)	(167)	-	(2,530)	(2,956)	9,744	(8,406)	1,338
Candia Sd - (Sau 15)	337,820	-	-	-	-	(588)	(380)	-	-	(2,643)	22,107	(34,125)	(12,018)
Canterbury - Emp/Pol/Fire	66,642	-	-	383	383	(116)	(75)	-	-	(191)	4,361	6,313	10,674
Carroll - Emp/Fire/Pol	129,729	-	-	-	-	(226)	(146)	-	(1,863)	(2,235)	8,489	(4,770)	3,719
Carroll County - Emp/Pol	1,067,824	-	-	1,905	1,905	(1,858)	(1,200)	-	-	(3,058)	69,878	79,870	149,748
Center Conway Fire Precinct	21,903	-	-	31	31	(38)	(25)	-	-	(63)	1,433	1,640	3,073

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN

Schedule of OPEB Amounts by Employer Year ended June 30, 2019

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)				Deferred Inflows of Resources				OPEB Expense				
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
Center Harbor - Police	\$ 79,736	\$ -	\$ -	\$ -	\$ -	\$ (139)	\$ (90)	\$ -	\$ (328)	\$ (557)	\$ 5,218	\$ 1,613	\$ 6,831
Central Hooksett Water Precinct	6,340	-	-	-	-	(11)	(7)	-	(4)	(22)	415	470	885
Charlestown - Emp/Pol	155,283	-	-	157	157	(270)	(174)	-	-	(444)	10,162	12,777	22,939
Cheshire County - Emp/Pol	1,194,296	-	-	-	-	(2,078)	(1,342)	-	(14,760)	(18,180)	78,154	(52,038)	26,116
Chester - Emp/Fire/Pol	257,796	-	-	1,910	1,910	(449)	(290)	-	-	(739)	16,870	34,538	51,408
Chester Sd - (Sau 82)	476,291	-	-	2,961	2,961	(829)	(535)	-	-	(1,364)	31,168	(11,475)	19,693
Chesterfield - Emp/Pol	146,675	-	-	-	-	(255)	(165)	-	(1,293)	(1,713)	9,598	2,964	12,562
Chesterfield Sd - (Sau 29)	328,520	-	-	1	1	(572)	(369)	-	-	(941)	21,498	(16,808)	4,690
Chichester - Emp/Pol	116,529	-	-	-	-	(203)	(131)	-	(1,036)	(1,370)	7,626	302	7,928
Chichester Sd - (Sau 53)	260,313	-	-	-	-	(453)	(292)	-	(1,144)	(1,889)	17,035	(26,689)	(9,654)
Claremont - Emp/Fire/Pol	1,070,475	-	-	-	-	(1,862)	(1,203)	-	(15,436)	(18,501)	70,051	(48,189)	21,862
Claremont Sd - (Sau 06)	1,691,481	-	-	-	-	(2,943)	(1,901)	-	(11,429)	(16,273)	110,689	(204,623)	(93,934)
Clarksville - Emp	1,134	-	-	-	-	(2)	(1)	-	-	(3)	74	52	126
Cochecho Academy Of The Arts	28,465	-	-	-	-	(50)	(32)	-	(230)	(312)	1,863	(4,452)	(2,589)
Colebrook - Emp/Pol	140,700	-	-	1,759	1,759	(245)	(158)	-	-	(403)	9,207	25,240	34,447
Colebrook Sd - (Sau 07)	368,023	-	-	-	-	(640)	(414)	-	(821)	(1,875)	24,083	(30,670)	(6,587)
Community College System Of Nh	4,443,341	-	-	-	-	(7,730)	(4,993)	-	(8,870)	(21,593)	290,769	(233,024)	57,745
Concord - Emp/Fire/Pol	6,132,142	-	-	-	-	(10,669)	(6,890)	-	(2,640)	(20,199)	401,283	387,596	788,879
Concord Sd - Emp/Teach	5,163,354	-	-	-	-	(8,983)	(5,802)	-	(851)	(15,636)	337,887	(299,994)	37,893
Contoocook Valley Sd	2,780,728	-	-	8,879	8,879	(4,838)	(3,124)	-	-	(7,962)	181,969	(97,034)	84,935
Conway - Emp/Pol	769,718	-	-	-	-	(1,339)	(865)	-	(4,055)	(6,259)	50,370	25,843	76,213
Conway Sd - (Sau 09)	1,636,483	-	-	-	-	(2,847)	(1,839)	-	(5,769)	(10,455)	107,090	(147,219)	(40,129)
Conway Village Fire District	150,624	-	-	260	260	(262)	(169)	-	-	(431)	9,857	14,297	24,154
Cook Memorial Library	1,095	-	-	-	-	(2)	(1)	-	(2)	(5)	72	118	190
Coos County - Emp/Pol	594,338	-	-	3,032	3,032	(1,034)	(668)	-	-	(1,702)	38,893	61,218	100,111
Coos County Nursing Home - Emp	83,847	-	-	5	5	(146)	(94)	-	-	(240)	5,487	4,414	9,901
Cornish - Emp	6,177	-	-	91	91	(11)	(7)	-	-	(18)	404	940	1,344
Cornish Sd - (Sau 100)	112,860	-	-	1,647	1,647	(196)	(127)	-	-	(323)	7,385	5,551	12,936
Croydon Sd - (Sau 99)	11,067	-	-	-	-	(19)	(12)	-	(1,304)	(1,335)	724	(12,120)	(11,396)
Croydon-Emp	1,489	-	-	111	111	(3)	(2)	-	-	(5)	97	1,034	1,131
Danville - Pol	122,188	-	-	-	-	(213)	(137)	-	(240)	(590)	7,996	7,839	15,835
Deerfield - Emp/Pol	194,209	-	-	-	-	(338)	(218)	-	(50)	(606)	12,709	14,028	26,737
Deerfield Sd - (Sau 53)	557,727	-	-	-	-	(970)	(627)	-	(4,119)	(5,716)	36,497	(77,202)	(40,705)
Deering - Police	55,383	-	-	-	-	(96)	(62)	-	(192)	(350)	3,624	2,359	5,983
Derry - Emp/Fire/Pol	4,452,765	-	-	10,822	10,822	(7,747)	(5,003)	-	-	(12,750)	291,386	390,249	681,635
Derry Housing Authority - Emp	2,171	-	-	-	-	(4)	(2)	-	(28)	(34)	142	(84)	58
Dorchester - Emp	471	-	-	-	-	(1)	(1)	-	(94)	(96)	31	(565)	(534)
Dover - Emp/Fire/Pol/Teacher	7,249,066	-	-	-	-	(12,612)	(8,145)	-	(4,971)	(25,728)	474,374	6,875	481,249
Dover Housing Authority	36,496	-	-	-	-	(63)	(41)	-	(215)	(319)	2,388	467	2,855
Dresden Sd - (Sau 70)	748,247	-	-	-	-	(1,302)	(841)	-	(4,393)	(6,536)	48,965	(76,446)	(27,481)
Dublin - Emp/Fir/Pol	82,012	-	-	-	-	(143)	(92)	-	(867)	(1,102)	5,367	1,088	6,455
Dunbarton - Emp/Pol	127,347	-	-	2,257	2,257	(222)	(143)	-	-	(365)	8,333	25,609	33,942
Dunbarton Sd - (Sau 67)	217,294	-	-	1,240	1,240	(378)	(244)	-	-	(622)	14,220	1,402	15,622
Durham - Emp/Fire/Pol	1,574,424	-	-	4,782	4,782	(2,739)	(1,769)	-	-	(4,508)	103,029	142,619	245,648
East Kingston - Emp/Pol/Fire	128,547	-	-	445	445	(224)	(144)	-	-	(368)	8,412	10,573	18,985
East Kingston Sd - (Sau 16)	190,117	-	-	364	364	(331)	(214)	-	-	(545)	12,441	(8,552)	3,889
Effingham - Pol	56,612	-	-	-	-	(98)	(64)	-	(218)	(380)	3,705	2,973	6,678
Enfield - Emp/Pol	212,971	-	-	-	-	(371)	(239)	-	(4,474)	(5,084)	13,937	(20,809)	(6,872)
Epping - Emp/Fire/Pol	625,176	-	-	807	807	(1,088)	(702)	-	-	(1,790)	40,911	52,781	93,692
Epping Sd - (Sau 14)	1,115,146	-	-	1,267	1,267	(1,940)	(1,253)	-	-	(3,193)	72,974	(52,281)	20,693
Epsom - Emp/Fire/Pol	213,576	-	-	-	-	(372)	(240)	-	(3,675)	(4,287)	13,976	(18,228)	(4,252)
Epsom Sd - (Sau 53)	430,774	-	-	-	-	(749)	(484)	-	(313)	(1,546)	28,190	(29,510)	(1,320)
Errol Sd - (Sau 20)	23,181	-	-	-	-	(40)	(26)	-	(5)	(71)	1,517	(2,484)	(967)
Exeter - Emp/Fire/Pol	1,700,896	-	-	-	-	(2,959)	(1,911)	-	(2,083)	(6,953)	111,306	102,395	213,701
Exeter Reg Coop Sd - (Sau 16)	3,722,195	-	-	5,884	5,884	(6,476)	(4,182)	-	-	(10,658)	243,578	(164,653)	78,925
Exeter Sd - (Sau 16)	1,358,167	-	-	3,694	3,694	(2,363)	(1,526)	-	-	(3,889)	88,878	(47,626)	41,252
Fall Mountain Reg Sd	1,821,873	-	-	-	-	(3,170)	(2,047)	-	(156)	(5,373)	119,222	(97,643)	21,579
Farmington - Fire/Pol	326,282	-	-	564	564	(568)	(367)	-	-	(935)	21,352	27,028	48,380
Farmington Sd - (Sau 61)	1,000,567	-	-	1,383	1,383	(1,741)	(1,124)	-	-	(2,865)	65,476	(51,836)	13,640
Fitzwilliam - Emp/Pol	74,442	-	-	274	274	(130)	(84)	-	-	(214)	4,871	7,032	11,903
Francestown - Emp/Pol	6,110	-	-	-	-	(11)	(7)	-	(321)	(339)	400	(2,935)	(2,535)

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN

Schedule of OPEB Amounts by Employer Year ended June 30, 2019

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)				Deferred Inflows of Resources				OPEB Expense				
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
Franconia - Police	\$ 73,021	\$ -	\$ -	\$ -	\$ -	\$ (127)	\$ (82)	\$ -	\$ (259)	\$ (468)	\$ 4,778	\$ 816	\$ 5,594
Franklin - Emp/Fire/Pol	1,062,319	-	-	4,445	4,445	(1,848)	(1,194)	-	-	(3,042)	69,517	108,721	178,238
Franklin Sd - (Sau 18)	897,007	-	-	1,790	1,790	(1,561)	(1,008)	-	-	(2,569)	58,700	(30,104)	28,596
Freedom - Police/Fire	63,635	-	-	215	215	(111)	(72)	-	-	(183)	4,164	6,148	10,312
Freedom Sd - (Sau 13)	92,138	-	-	-	-	(160)	(104)	-	(152)	(416)	6,029	(6,183)	(154)
Fremont - Police	131,939	-	-	1,269	1,269	(230)	(148)	-	-	(378)	8,634	22,266	30,900
Fremont Sd - (Sau 83)	426,115	-	-	109	109	(741)	(479)	-	-	(1,220)	27,885	(28,509)	(624)
Gilford - Emp/Fire/Pol	985,379	-	-	-	-	(1,714)	(1,107)	-	(2,691)	(5,512)	64,483	50,046	114,529
Gilford Sd - Emp/Teach	1,487,108	-	-	1,656	1,656	(2,587)	(1,671)	-	-	(4,258)	97,315	(77,149)	20,166
Gilmanton - Emp/Fire/Pol	203,672	-	-	-	-	(354)	(229)	-	(3,098)	(3,681)	13,328	(10,875)	2,453
Gilmanton Sd - Emp/Teach	476,752	-	-	10,683	10,683	(829)	(536)	-	-	(1,365)	31,198	50,432	81,630
Goffstown - Emp/Fire/Pol	1,432,389	-	-	1,741	1,741	(2,492)	(1,609)	-	-	(4,101)	93,735	109,627	203,362
Goffstown Sd - (Sau 19)	2,723,453	-	-	5,107	5,107	(4,738)	(3,060)	-	-	(7,798)	178,221	(123,091)	55,130
Goffstown Village Water Prcnct	3,689	-	-	1	1	(6)	(4)	-	-	(10)	241	236	477
Gorham - Emp/Fire/Pol	214,998	-	-	-	-	(374)	(242)	-	(2,272)	(2,888)	14,069	(4,147)	9,922
Goshen - Emp/Pol	4,592	-	-	78	78	(8)	(5)	-	-	(13)	300	954	1,254
Governor Wentworth Reg Sd	2,894,116	-	-	1,079	1,079	(5,035)	(3,252)	-	-	(8,287)	189,389	(166,664)	22,725
Grafton - Emp/Pol	34,478	-	-	581	581	(60)	(39)	-	-	(99)	2,256	7,385	9,641
Grafton County - Emp/Pol	1,674,823	-	-	87	87	(2,914)	(1,882)	-	-	(4,796)	109,599	114,716	224,315
Grantham - Emp/Pol	118,748	-	-	605	605	(207)	(133)	-	-	(340)	7,771	13,335	21,106
Grantham Sd (Sau75)	275,059	-	-	-	-	(479)	(309)	-	(412)	(1,200)	18,000	(17,907)	93
Great Bay Elearning Charter Sc	112,091	-	-	-	-	(195)	(126)	-	(712)	(1,033)	7,335	(11,376)	(4,041)
Greenfield - Emp/Pol	79,486	-	-	-	-	(138)	(89)	-	(236)	(463)	5,202	1,806	7,008
Greenland - Emp/Pol/Fire	273,916	-	-	1,365	1,365	(477)	(308)	-	-	(785)	17,925	28,257	46,182
Greenland Sd - (Sau 50)	463,898	-	-	1,810	1,810	(807)	(521)	-	-	(1,328)	30,357	2,983	33,340
Greenville - Emp/Pol	127,769	-	-	630	630	(222)	(144)	-	-	(366)	8,361	10,771	19,132
Groton - Emp/Pol	5,197	-	-	-	-	(9)	(6)	-	(2,248)	(2,263)	340	(17,133)	(16,793)
Grs Coop Sd - (Sau 20)	402,655	-	-	-	-	(701)	(452)	-	(949)	(2,102)	26,350	(41,860)	(15,510)
Hampstead - Emp/Fire/Pol	454,157	-	-	3,626	3,626	(790)	(510)	-	-	(1,300)	29,720	64,180	93,900
Hampstead Sd - (Sau 55)	1,148,472	-	-	-	-	(1,998)	(1,290)	-	(1,999)	(5,287)	75,155	(89,739)	(14,584)
Hampton - Emp/Fire/Pol	2,745,750	-	-	6,937	6,937	(4,777)	(3,085)	-	-	(7,862)	179,680	255,012	434,692
Hampton Falls - Emp/Fire/Pol	162,968	-	-	1,184	1,184	(284)	(183)	-	-	(467)	10,665	19,623	30,288
Hampton Falls Sd - (Sau 21)	384,816	-	-	-	-	(669)	(432)	-	(883)	(1,984)	25,182	(31,672)	(6,490)
Hampton Sd - (Sau 90)	1,440,256	-	-	-	-	(2,506)	(1,618)	-	(1,530)	(5,654)	94,249	(108,771)	(14,522)
Hancock - Police	62,530	-	-	-	-	(109)	(70)	-	(1,522)	(1,701)	4,092	(7,145)	(3,053)
Hanover - Emp/Fire/Pol	1,474,082	-	-	-	-	(2,565)	(1,656)	-	(8,911)	(13,132)	96,463	43,944	140,407
Hanover Sd - (Sau 70)	697,985	-	-	1,579	1,579	(1,214)	(784)	-	-	(1,998)	45,676	(30,167)	15,509
Harrisville - Police	24,295	-	-	49	49	(42)	(27)	-	-	(69)	1,590	1,940	3,530
Harrisville Sd - (Sau 29)	60,244	-	-	161	161	(105)	(68)	-	-	(173)	3,942	(3,600)	342
Haverhill - Emp/Pol	177,657	-	-	1,370	1,370	(309)	(200)	-	-	(509)	11,626	17,538	29,164
Haverhill Coop Sd - (Sau 23)	758,718	-	-	-	-	(1,320)	(852)	-	(1,584)	(3,756)	49,650	(66,024)	(16,374)
Hebron - Emp/Pol	27,187	-	-	-	-	(47)	(31)	-	(4)	(82)	1,779	1,713	3,492
Hemiker - Emp/Fire/Pol	299,441	-	-	1,667	1,667	(521)	(336)	-	-	(857)	19,595	34,472	54,067
Hemiker Sd - (Sau 24)	472,631	-	-	-	-	(822)	(531)	-	(1,078)	(2,431)	30,929	(45,090)	(14,161)
Hill Sd - (Sau 103)	53,240	-	-	473	473	(93)	(60)	-	-	(153)	3,484	1,952	5,436
Hillsboro-Deering Sd (Sau 34)	1,417,508	-	-	-	-	(2,466)	(1,593)	-	(1,355)	(5,414)	92,761	(96,162)	(3,401)
Hillsborough - Fire/Pol	485,830	-	-	1,081	1,081	(845)	(546)	-	-	(1,391)	31,792	42,378	74,170
Hillsborough County - Emp/Pol	3,544,769	-	-	-	-	(6,167)	(3,983)	-	(19,189)	(29,339)	231,967	93,220	325,187
Hinsdale - Emp/Pol	222,357	-	-	-	-	(387)	(250)	-	(2,571)	(3,208)	14,551	1,498	16,049
Hinsdale Sd - (Sau 92)	704,104	-	-	4,594	4,594	(1,225)	(791)	-	-	(2,016)	46,076	2,450	48,526
Holderness - Emp/Fire/Pol	152,660	-	-	-	-	(266)	(172)	-	(322)	(760)	9,990	7,817	17,807
Holderness Sd - (Sau 48)	242,877	-	-	-	-	(423)	(273)	-	(516)	(1,212)	15,894	(17,067)	(1,173)
Hollis - Emp/Fire/Pol	691,548	-	-	-	-	(1,203)	(777)	-	(2,919)	(4,899)	45,254	26,468	71,722
Hollis Sd - (Sau 41)	838,358	-	-	3,125	3,125	(1,459)	(942)	-	-	(2,401)	54,862	(29,562)	25,300
Hollis-Brookline Coop (Sau 41)	1,424,117	-	-	3,591	3,591	(2,478)	(1,600)	-	-	(4,078)	93,193	(49,207)	43,986
Hooksett - Emp/Fire/Police	1,692,519	-	-	2,150	2,150	(2,945)	(1,902)	-	-	(4,847)	110,757	144,469	255,226
Hooksett Public Library - Emp	9,347	-	-	-	-	(16)	(11)	-	(41)	(68)	612	282	894
Hooksett Sd - (Sau 15)	1,241,013	-	-	-	-	(2,159)	(1,394)	-	(2,678)	(6,231)	81,211	(102,379)	(21,168)
Hooksett Sewer Commission	10,471	-	-	18	18	(18)	(12)	-	-	(30)	685	808	1,493
Hooksett Village Water Prcnct	8,944	-	-	-	-	(16)	(10)	-	(88)	(114)	585	(56)	529
Hopkinton - Emp/Fire/Pol	409,688	-	-	2,209	2,209	(713)	(460)	-	-	(1,173)	26,810	49,643	76,453

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN

Schedule of OPEB Amounts by Employer Year ended June 30, 2019

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)				Deferred Inflows of Resources				OPEB Expense				
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
Hopkinton Sd - Emp/Teach	\$ 1,184,257	\$ -	\$ -	\$ 2,354	\$ 2,354	\$ (2,060)	\$ (1,331)	\$ -	\$ -	\$ (3,391)	\$ 77,497	\$ (46,928)	\$ 30,569
Hudson - Emp/Fire/Pol	2,977,224	-	-	2,689	2,689	(5,180)	(3,345)	-	-	(8,525)	194,828	230,412	425,240
Hudson Sd - Emp/Teach	3,024,585	-	-	-	-	(5,262)	(3,398)	-	(7,679)	(16,339)	197,927	(241,705)	(43,778)
Inter-Lakes Sd - (Sau 02)	1,525,987	-	-	2,217	2,217	(2,655)	(1,715)	-	-	(4,370)	99,860	(72,087)	27,773
Jackson - Emp/Pol/Fire	49,484	-	-	207	207	(86)	(56)	-	-	(142)	3,238	3,060	6,298
Jackson Sd - (Sau 09)	70,273	-	-	525	525	(122)	(79)	-	-	(201)	4,599	1,876	6,475
Jaffrey - Emp/Fire/Pol	454,868	-	-	842	842	(791)	(511)	-	-	(1,302)	29,766	38,984	68,750
Jaffrey-Rindge Coop Sd	1,475,465	-	-	-	-	(2,567)	(1,658)	-	(5,341)	(9,566)	96,553	(146,878)	(50,325)
Jefferson - Emp	2,997	-	-	-	-	(5)	(3)	-	(11)	(19)	196	75	271
John Stark Reg Sd - (Sau 24)	792,793	-	-	-	-	(1,379)	(891)	-	(3,382)	(5,652)	51,880	(87,389)	(35,509)
Kearsarge Reg Coop Sd	2,284,763	-	-	-	-	(3,975)	(2,567)	-	(4,536)	(11,078)	149,513	(171,037)	(21,524)
Keene - Emp/Fire/Pol	3,237,661	-	-	647	647	(5,633)	(3,638)	-	-	(9,271)	211,870	219,235	431,105
Keene Sd - (Sau 29)	3,461,209	-	-	-	-	(6,022)	(3,889)	-	(17,758)	(27,669)	226,499	(384,431)	(157,932)
Kensington - Police	113,753	-	-	675	675	(198)	(128)	-	-	(326)	7,444	15,197	22,641
Kensington Sd - (Sau 16)	170,039	-	-	1,367	1,367	(296)	(191)	-	-	(487)	11,127	(2,047)	9,080
Kingston - Emp/Fire/Pol	297,318	-	-	370	370	(517)	(334)	-	-	(851)	19,456	22,651	42,107
Laconia - Emp/Fire/Pol	2,480,711	-	-	1,090	1,090	(4,316)	(2,787)	-	-	(7,103)	162,336	170,472	332,808
Laconia Housing & Redevelopmt	30,953	-	-	108	108	(54)	(35)	-	-	(89)	2,026	2,657	4,683
Laconia Sd - Empl/Teach	2,046,324	-	-	4,505	4,505	(3,560)	(2,299)	-	-	(5,859)	133,910	(105,807)	28,103
Laconia Water Works - Emp	29,118	-	-	128	128	(51)	(33)	-	-	(84)	1,905	2,554	4,459
Lafayette Reg Coop Sd (Sau 35)	162,065	-	-	-	-	(282)	(182)	-	(116)	(580)	10,605	(10,338)	267
Lakes Region Mutual Fire Aid	41,232	-	-	-	-	(72)	(46)	-	(2,933)	(3,051)	2,698	(19,441)	(16,743)
Lakes Region Planning Comm.	5,889	-	-	-	-	(10)	(7)	-	(25)	(42)	385	168	553
Lancaster - Emp/Fire/Pol	211,559	-	-	-	-	(368)	(238)	-	(3,101)	(3,707)	13,844	(7,891)	5,953
Landaff Sd - (Sau 35)	10,433	-	-	-	-	(18)	(12)	-	(34)	(64)	683	(947)	(264)
Langdon - Police	-	-	-	-	-	-	-	-	-	-	-	(1,414)	(1,414)
Lebanon - Emp/Fire/Pol	2,239,957	-	-	-	-	(3,897)	(2,517)	-	(2,994)	(9,408)	146,581	131,382	277,963
Lebanon Sd(Sau 88) - Emp/Teach	2,463,284	-	-	5,241	5,241	(4,286)	(2,768)	-	-	(7,054)	161,196	(107,794)	53,402
Lee - Emp/Fire/Pol	271,995	-	-	3,319	3,319	(473)	(306)	-	-	(779)	17,799	44,526	62,325
Lempster - Emp/Pol	5,783	-	-	-	-	(10)	(6)	-	(135)	(151)	378	(592)	(592)
Lempster Sd Emp/Teachers	114,598	-	-	-	-	(199)	(129)	-	(1,648)	(1,976)	7,499	(13,883)	(6,384)
Lincoln - Emp/Pol	244,481	-	-	-	-	(425)	(275)	-	(1,394)	(2,094)	15,999	9,171	25,170
Lincoln-Woodstock Sd	477,319	-	-	-	-	(830)	(536)	-	(1,020)	(2,386)	31,235	(34,327)	(3,092)
Lisbon - Police	78,977	-	-	-	-	(137)	(89)	-	(98)	(324)	5,168	5,646	10,814
Lisbon Reg Sd - (Sau 35)	395,066	-	-	-	-	(687)	(444)	-	(896)	(2,027)	25,853	(36,617)	(10,764)
Litchfield - Emp/Fire/Pol	508,214	-	-	-	-	(884)	(571)	-	(526)	(1,981)	33,257	31,013	64,270
Litchfield Sd - Emp/Teach	1,376,939	-	-	2,576	2,576	(2,396)	(1,547)	-	-	(3,943)	90,106	(50,214)	39,892
Littleton - Emp/Fire/Pol	587,738	-	-	4,690	4,690	(1,023)	(660)	-	-	(1,683)	38,461	79,298	117,759
Littleton Public Library - Emp	3,900	-	-	-	-	(7)	(4)	-	(48)	(59)	255	(108)	147
Littleton Sd - Emp/Teach	961,843	-	-	2,546	2,546	(1,673)	(1,081)	-	-	(2,754)	62,942	(73,926)	(10,984)
Littleton Water & Light Dept	32,759	-	-	35	35	(57)	(37)	-	-	(94)	2,144	1,799	3,943
Londonderry - Emp/Fire/Pol	3,972,219	-	-	-	-	(6,911)	(4,463)	-	(6,907)	(18,281)	259,939	244,718	504,657
Londonderry Sd - Emp/Teach	4,952,401	-	-	-	-	(8,616)	(5,565)	-	(9,102)	(23,283)	324,082	(413,013)	(88,931)
Loudon - Emp/Fire/Pol	291,304	-	-	-	-	(507)	(327)	-	(1,871)	(2,705)	19,063	11,557	30,620
Lyme - Emp/Pol	62,636	-	-	314	314	(109)	(70)	-	-	(179)	4,099	7,677	11,776
Lyme Sd - (Sau 76)	308,990	-	-	2,420	2,420	(538)	(347)	-	-	(885)	20,220	(2,866)	17,354
Lyndeborough - Police	3,209	-	-	-	-	(6)	(4)	-	(1,927)	(1,937)	210	(14,362)	(14,152)
Madison - Emp/Pol	111,207	-	-	-	-	(193)	(125)	-	(284)	(602)	7,277	7,363	14,640
Madison Sd - (Sau 13)	197,130	-	-	-	-	(343)	(221)	-	(578)	(1,142)	12,900	(14,304)	(1,404)
Manchester - Fire/Pol	16,337,931	-	-	15,413	15,413	(28,425)	(18,357)	-	-	(46,782)	1,069,144	1,271,579	2,340,723
Manchester Sd - Empl/Teacher	12,738,136	-	-	-	-	(22,162)	(14,313)	-	(59,394)	(95,869)	833,575	(1,363,594)	(530,019)
Marlborough - Emp/Pol	81,619	-	-	-	-	(142)	(92)	-	(798)	(1,032)	5,341	1,234	6,575
Marlborough Sd - (Sau 29)	195,679	-	-	371	371	(340)	(220)	-	-	(560)	12,805	(4,301)	8,504
Marlow - Emp	4,986	-	-	-	-	(9)	(6)	-	(11)	(26)	326	176	502
Marlow Sd - (Sau 29)	45,017	-	-	-	-	(78)	(51)	-	(230)	(359)	2,946	(4,701)	(1,755)
Mascenic Reg Sd - (Sau 87)	921,888	-	-	3,294	3,294	(1,604)	(1,036)	-	-	(2,640)	60,328	(26,459)	33,869
Mascoma Valley Sd - Empl/Teach	1,353,652	-	-	636	636	(2,355)	(1,521)	-	-	(3,876)	88,582	(72,321)	16,261
Mason - Police	77,151	-	-	1,854	1,854	(134)	(87)	-	-	(221)	5,049	19,518	24,567
Mason Sd (Sau 89)	79,082	-	-	1,722	1,722	(138)	(89)	-	-	(227)	5,175	11,372	16,547
Maxfield Public Library	-	-	-	-	-	-	-	-	(245)	(245)	-	(1,948)	(1,948)
Meredith - Emp/Fire/Pol	532,711	-	-	1,133	1,133	(927)	(599)	-	-	(1,526)	34,860	37,892	72,752

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN

Schedule of OPEB Amounts by Employer Year ended June 30, 2019

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)				Deferred Inflows of Resources				OPEB Expense				
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
Meriden Village Water District	\$ 1,489	\$ -	\$ -	\$ -	\$ -	\$ (3)	\$ (2)	\$ -	\$ -	\$ (5)	\$ 97	\$ 82	\$ 179
Merrimack - Emp/Fire/Pol	2,757,912	-	-	-	-	(4,798)	(3,099)	-	(882)	(8,779)	180,476	179,147	359,623
Merrimack County - Emp/Pol	3,458,721	-	-	1,205	1,205	(6,017)	(3,886)	-	-	(9,903)	226,336	232,237	458,573
Merrimack Sd - Emp/Teach	3,903,982	-	-	1,521	1,521	(6,792)	(4,387)	-	-	(11,179)	255,474	(220,676)	34,798
Merrimack Valley Sd (Sau 46)	2,462,227	-	-	-	-	(4,284)	(2,767)	-	(11,467)	(18,518)	161,127	(223,993)	(62,866)
Merrimack Village District	27,043	-	-	131	131	(47)	(30)	-	-	(77)	1,770	2,928	4,698
Middleton - Police	90,543	-	-	-	-	(158)	(102)	-	(478)	(738)	5,925	2,499	8,424
Middleton Sd - Emp/Teach	113,129	-	-	206	206	(197)	(127)	-	-	(324)	7,403	(2,420)	4,983
Milan Sd - (Sau 20)	79,726	-	-	385	385	(139)	(90)	-	-	(229)	5,217	(3,420)	1,797
Milford - Emp/Fire/Pol	1,031,232	-	-	3,667	3,667	(1,794)	(1,159)	-	-	(2,953)	67,483	98,040	165,523
Milford Area Communication Ctr	9,434	-	-	1	1	(16)	(11)	-	-	(27)	617	602	1,219
Milford Sd - Emp/Teacher	2,576,144	-	-	2,582	2,582	(4,482)	(2,895)	-	-	(7,377)	168,581	(134,239)	34,342
Milton - Emp/Fire/Pol	253,060	-	-	-	-	(440)	(284)	-	(238)	(962)	16,560	16,389	32,949
Milton Sd - (Sau 64)	559,965	-	-	1,123	1,123	(974)	(629)	-	-	(1,603)	36,644	(22,785)	13,859
Monadnock Reg Sd - (Sau 93)	1,723,222	-	-	-	-	(2,998)	(1,936)	-	(2,213)	(7,147)	112,767	(138,686)	(25,919)
Monroe - Emp	2,248	-	-	-	-	(4)	(3)	-	(64)	(71)	147	(373)	(226)
Monroe Sd - Emp/Tch	131,900	-	-	-	-	(229)	(148)	-	(178)	(555)	8,631	(5,135)	3,496
Mont Vernon - Emp/Pol	96,643	-	-	-	-	(168)	(109)	-	(181)	(458)	6,324	5,743	12,067
Mont Vernon Sd - (Sau 39)	224,403	-	-	2,600	2,600	(390)	(252)	-	-	(642)	14,685	12,562	27,247
Moultonborough - Emp/Fire/Pol	444,858	-	-	-	-	(774)	(500)	-	(393)	(1,667)	29,111	25,919	55,030
Moultonborough Sd - Emp/Teach	859,646	-	-	3,513	3,513	(1,496)	(966)	-	-	(2,462)	56,255	(21,095)	35,160
Nashua - Emp/Fire/Pol	13,067,300	-	-	-	-	(22,734)	(14,682)	-	(16,786)	(54,202)	855,116	795,724	1,650,840
Nashua Airport Authority - Emp	7,119	-	-	5	5	(12)	(8)	-	-	(20)	466	544	1,010
Nashua Housing Redevelop Auth	35,747	-	-	-	-	(62)	(40)	-	(133)	(235)	2,339	1,062	3,401
Ne Interstate Water Pol Cntrl	-	-	-	-	-	-	-	-	(308)	(308)	-	(2,865)	(2,865)
Nelson - Emp	4,861	-	-	-	-	(8)	(5)	-	(16)	(29)	318	184	502
Nelson Sd - (Sau 29)	64,086	-	-	713	713	(111)	(72)	-	-	(183)	4,194	1,732	5,926
New Boston - Police	205,218	-	-	1,153	1,153	(357)	(231)	-	-	(588)	13,429	27,342	40,771
New Boston Sd - (Sau 19)	475,859	-	-	-	-	(828)	(535)	-	(113)	(1,476)	31,140	(29,979)	1,161
New Castle - Emp/Fire/Pol	165,764	-	-	-	-	(288)	(186)	-	(1,453)	(1,927)	10,847	1,121	11,968
New Castle Sd - (Sau 50)	83,117	-	-	120	120	(145)	(93)	-	-	(238)	5,439	373	5,812
New Durham - Emp/Pol	121,179	-	-	-	-	(211)	(136)	-	(140)	(487)	7,930	11,035	18,965
New Hampton - Emp/Pol/Fire	140,969	-	-	49	49	(245)	(158)	-	-	(403)	9,225	9,840	19,065
New Ipswich - Emp/Pol	146,080	-	-	142	142	(254)	(164)	-	-	(418)	9,559	10,880	20,439
New London - Emp/Fire/Pol	322,814	-	-	1,167	1,167	(562)	(363)	-	-	(925)	21,125	30,928	52,053
New London-Springfield Wtr Sys	4,861	-	-	8	8	(8)	(5)	-	-	(13)	318	353	671
Newbury - Police	111,419	-	-	2,194	2,194	(194)	(125)	-	-	(319)	7,291	21,886	29,177
Newfields - Emp/Pol	78,737	-	-	-	-	(137)	(88)	-	(8)	(233)	5,152	5,135	10,287
Newfields Sd - (Sau 16)	145,455	-	-	-	-	(253)	(163)	-	(765)	(1,181)	9,518	(16,635)	(7,117)
Newfound Area Sd - Emp/Teach	1,314,534	-	-	3,049	3,049	(2,287)	(1,477)	-	-	(3,764)	86,022	(49,772)	36,250
Newington - Emp/Fire/Pol	625,262	-	-	2,351	2,351	(1,088)	(703)	-	-	(1,791)	40,917	62,612	103,529
Newington Sd - (Sau 50)	74,654	-	-	-	-	(130)	(84)	-	(965)	(1,179)	4,885	(12,417)	(7,532)
Newmarket - Emp/Pol/Fire	493,352	-	-	1,355	1,355	(858)	(554)	-	-	(1,412)	32,285	45,155	77,440
Newmarket Sd - Emp/Teach	1,122,620	-	-	298	298	(1,953)	(1,261)	-	-	(3,214)	73,464	(78,315)	(4,851)
Newport - Emp/Fire/Pol	568,784	-	-	3,658	3,658	(990)	(639)	-	-	(1,629)	37,221	63,700	100,921
Newport Sd - (Sau 43)	862,250	-	-	1,231	1,231	(1,500)	(969)	-	-	(2,469)	56,425	(49,157)	7,268
Newton - Emp/Pol	171,893	-	-	-	-	(299)	(193)	-	(447)	(939)	11,249	10,691	21,940
Next Charter School	52,750	-	-	-	-	(92)	(59)	-	(44)	(195)	3,452	(1,711)	1,741
Nh Community Developmental Fin	8,492	-	-	-	-	(15)	(10)	-	(1)	(26)	556	(224)	332
Nh Land & Community Heritage	11,019	-	-	45	45	(19)	(12)	-	-	(31)	721	194	915
Nh Municipal Bond Bank - Emp	5,841	-	-	-	-	(10)	(7)	-	(10)	(27)	382	(467)	(85)
North Conway Wtr Prc&Fire Dep	79,034	-	-	368	368	(138)	(89)	-	-	(227)	5,172	8,174	13,346
North Country Charter Academy	35,852	-	-	219	219	(62)	(40)	-	-	(102)	2,346	(486)	1,860
North Country Education Servc	70,215	-	-	-	-	(122)	(79)	-	(1,213)	(1,414)	4,595	(24,518)	(19,923)
North Hampton - Emp/Fire/Pol	779,738	-	-	-	-	(1,357)	(876)	-	(733)	(2,966)	51,026	47,032	98,058
North Hampton Sd - (Sau 21)	565,335	-	-	-	-	(984)	(635)	-	(2,447)	(4,066)	36,995	(66,132)	(29,137)
Northfield - Emp/Pol	206,400	-	-	-	-	(359)	(232)	-	(1,887)	(2,478)	13,507	176	13,683
Northumberland - Emp/Pol	53,000	-	-	2,065	2,065	(92)	(60)	-	-	(152)	3,468	22,326	25,794
Northumberland Sd - (Sau 58)	375,171	-	-	-	-	(653)	(422)	-	(1,862)	(2,937)	24,551	(26,960)	(2,409)
Northwood - Emp/Fire/Pol	254,722	-	-	-	-	(443)	(286)	-	(570)	(1,299)	16,669	8,512	25,181
Northwood Sd - (Sau 44)	336,638	-	-	1,267	1,267	(586)	(378)	-	-	(964)	22,029	(7,718)	14,311

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN

Schedule of OPEB Amounts by Employer Year ended June 30, 2019

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)				Deferred Inflows of Resources				OPEB Expense				
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
Nottingham - Fire/Pol	\$ 203,585	\$ -	\$ -	\$ 361	\$ 361	\$ (354)	\$ (229)	\$ -	\$ -	\$ (583)	\$ 13,322	\$ 16,725	\$ 30,047
Nottingham Sd - (Sau 44)	493,669	-	-	-	-	(859)	(555)	-	(787)	(2,201)	32,305	(38,320)	(6,015)
Orford - Emp/Pol	31,510	-	-	2,847	2,847	(55)	(35)	-	-	(90)	2,062	21,358	23,420
Ossipee - Emp/Pol	308,971	-	-	1,266	1,266	(538)	(347)	-	-	(885)	20,219	30,491	50,710
Oyster River Coop Sd	2,795,590	-	-	-	-	(4,864)	(3,141)	-	(4,782)	(12,787)	182,942	(201,602)	(18,660)
Pease Development Authority	352,220	-	-	-	-	(613)	(396)	-	(1,790)	(2,799)	23,049	(25,341)	(2,292)
Pelham - Emp/Fire/Pol	1,468,539	-	-	9,442	9,442	(2,555)	(1,650)	-	-	(4,205)	96,100	184,655	280,755
Pelham Sd - (Sau 28)	1,665,188	-	-	-	-	(2,897)	(1,871)	-	(945)	(5,713)	108,969	(114,503)	(5,534)
Pembroke - Emp/Pol/Fire	320,307	-	-	-	-	(557)	(360)	-	(3,302)	(4,219)	20,961	2,742	23,703
Pembroke Sd - (Sau 53)	1,607,932	-	-	-	-	(2,797)	(1,807)	-	(8,476)	(13,080)	105,222	(192,695)	(87,473)
Pemi Baker Coop - (Sau 48)	816,618	-	-	-	-	(1,421)	(918)	-	(1,240)	(3,579)	53,439	(59,335)	(5,896)
Penacook Boscawen Water Prcnet	-	-	-	-	-	-	-	-	(62)	(62)	-	(725)	(725)
Peterborough - Emp/Fire/Pol	496,897	-	-	-	-	(864)	(588)	-	(3,894)	(5,316)	32,517	11,361	43,878
Piermont Police	24,487	-	-	136	136	(43)	(28)	-	-	(71)	1,602	2,647	4,249
Piermont Sd - (Sau 23)	67,401	-	-	92	92	(117)	(76)	-	-	(193)	4,411	(3,820)	591
Pittsburg - Emp/Pol	30,088	-	-	178	178	(52)	(34)	-	-	(86)	1,969	3,751	5,720
Pittsburg Sd - (Sau 07)	136,627	-	-	-	-	(238)	(154)	-	(163)	(555)	8,941	(16,022)	(7,081)
Pittsfield - Emp/Fire/Pol	224,009	-	-	-	-	(390)	(252)	-	(5,371)	(6,013)	14,659	(33,946)	(19,287)
Pittsfield Sd - (Sau 51)	568,765	-	-	168	168	(990)	(639)	-	-	(1,629)	37,220	(39,701)	(2,481)
Plainfield - Emp/Pol	93,665	-	-	-	-	(163)	(105)	-	(421)	(689)	6,129	3,661	9,790
Plainfield Sd - Emp/Teach	284,896	-	-	746	746	(496)	(320)	-	-	(816)	18,643	(9,560)	9,083
Plaistow - Emp/Fire/Pol	630,776	-	-	-	-	(1,097)	(709)	-	(3,936)	(5,742)	41,278	15,362	56,640
Plaistow Public Library - Emp	5,092	-	-	95	95	(9)	(6)	-	-	(15)	333	1,131	1,464
Plymouth - Emp/Fire/Pol	659,097	-	-	2,105	2,105	(1,147)	(741)	-	-	(1,888)	43,131	62,320	105,451
Plymouth Sd - (Sau 48)	511,653	-	-	-	-	(890)	(575)	-	(3,658)	(5,123)	33,482	(70,630)	(37,148)
Plymouth Village Water & Sewer	18,935	-	-	82	82	(33)	(21)	-	-	(54)	1,239	1,928	3,167
Portsmouth - Emp/Fire/Pol	4,589,546	-	-	4,134	4,134	(7,985)	(5,157)	-	-	(13,142)	300,337	363,874	664,211
Portsmouth Housing Authority	43,816	-	-	205	205	(76)	(49)	-	-	(125)	2,867	4,096	6,963
Portsmouth Sd - Emp/Teacher	3,707,352	-	-	42	42	(6,450)	(4,166)	-	-	(10,616)	242,607	(202,592)	40,015
Portsmouth-Josie F. Prescott	-	-	-	-	-	-	-	-	-	-	-	-	(162)
Profile Coop Sd - (Sau 35)	338,454	-	-	41	41	(589)	(380)	-	-	(969)	22,148	(17,031)	5,117
Prospect Mountain High School	548,591	-	-	725	725	(954)	(616)	-	-	(1,570)	35,899	(26,575)	9,324
Raymond - Emp/Fire/Pol	584,453	-	-	-	-	(1,017)	(657)	-	(235)	(1,909)	38,246	37,149	75,395
Raymond Sd - Emp/Teach	1,321,412	-	-	-	-	(2,299)	(1,485)	-	(110)	(3,894)	86,472	(89,614)	(3,142)
Richmond-Pol	-	-	-	-	-	-	-	-	(323)	(323)	-	(2,058)	(2,058)
Rindge - Emp/Fire/Pol	258,459	-	-	64	64	(450)	(290)	-	-	(740)	16,913	18,026	34,939
Rivendell Interstate Sd	188,195	-	-	7,020	7,020	(327)	(211)	-	-	(538)	12,315	51,204	63,519
Rochester - Emp/Fire/Pol	2,677,052	-	-	-	-	(4,658)	(3,008)	-	(12,241)	(19,907)	175,185	93,950	269,135
Rockingham County-Emp/Pol/Fire	2,715,239	-	-	-	-	(4,724)	(3,051)	-	(10,023)	(17,798)	177,684	100,459	278,143
Rockingham Planning Comm - Emp	9,780	-	-	-	-	(17)	(11)	-	(78)	(106)	640	(10)	630
Rollinsford - Emp/Pol	87,796	-	-	-	-	(153)	(99)	-	(1,725)	(1,977)	5,745	(5,097)	648
Rollinsford Sd - (Sau 56)	171,883	-	-	410	410	(299)	(193)	-	-	(492)	11,248	(7,216)	4,032
Rumney - Emp/Pol	44,979	-	-	4	4	(78)	(51)	-	-	(129)	2,943	2,904	5,847
Rumney Sd - (Sau 48) Emp/Teach	166,878	-	-	1,842	1,842	(290)	(188)	-	-	(478)	10,920	8,855	19,775
Rye - Emp/Fire/Pol	665,649	-	-	-	-	(1,158)	(748)	-	(6,551)	(8,457)	43,560	8,155	51,715
Rye Sd - (Sau 50)	692,029	-	-	-	-	(1,204)	(778)	-	(1,492)	(3,474)	45,286	(40,377)	4,909
Rye Water District - Emp	6,965	-	-	-	-	(12)	(8)	-	(56)	(76)	456	13	469
Salem - Emp/Fire/Pol	5,355,517	-	-	8,288	8,288	(9,317)	(6,017)	-	-	(15,334)	350,462	460,739	811,201
Salem Housing Authority - Emp	10,049	-	-	-	-	(17)	(11)	-	(49)	(77)	658	491	1,149
Salem Sd - Emp/Teach	4,213,578	-	-	-	-	(7,331)	(4,734)	-	(4,744)	(16,809)	275,734	(315,318)	(39,584)
Salisbury - Emp	1,451	-	-	-	-	(3)	(2)	-	-	(9)	95	40	135
Sanborn Regional Sd (Sau 17)	1,924,819	-	-	-	-	(3,349)	(2,163)	-	(5,028)	(10,540)	125,959	(176,999)	(51,040)
Sanborn-ton - Emp/Fire/Pol	203,989	-	-	50	50	(355)	(229)	-	-	(584)	13,349	19,200	32,549
Sanborn-ton Public Library	2,094	-	-	4	4	(4)	(2)	-	-	(6)	137	156	293
Sandown - Emp/Fire/Pol	233,078	-	-	78	78	(406)	(262)	-	-	(668)	15,252	16,507	31,759
Sandown Public Library	1,941	-	-	21	21	(3)	(2)	-	-	(5)	127	366	493
Sandwich - Police/Fire	73,616	-	-	1,750	1,750	(128)	(83)	-	-	(211)	4,817	19,660	24,477
Sau 02 - Emp/Teach	37,149	-	-	1,887	1,887	(65)	(42)	-	-	(107)	2,431	17,343	19,774
Sau 03 - Emp/Teach	1,217,112	-	-	-	-	(2,118)	(1,368)	-	(5,826)	(9,312)	79,647	(126,605)	(46,958)
Sau 06 - Emp	22,067	-	-	-	-	(38)	(25)	-	(530)	(593)	1,444	(3,126)	(1,682)
Sau 07 - Emp/Teach	26,284	-	-	5	5	(46)	(30)	-	-	(76)	1,720	1,007	2,727

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

Schedule of OPEB Amounts by Employer
Year ended June 30, 2019

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)				Deferred Inflows of Resources				OPEB Expense				
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
Sau 09 - Emp/Teach	\$ 31,625	\$ -	\$ -	\$ 181	\$ 181	\$ (55)	\$ (36)	\$ -	\$ -	\$ (91)	\$ 2,070	\$ 2,538	\$ 4,608
Sau 10 (Derry Coop Sd)	3,625,177	-	-	-	-	(6,307)	(4,073)	-	(19,342)	(29,722)	237,229	(384,586)	(147,357)
Sau 13 - Emp	32,096	-	-	947	947	(56)	(36)	-	-	(92)	2,100	10,084	12,184
Sau 15 - Emp/Teach	20,895	-	-	-	-	(36)	(23)	-	(97)	(156)	1,367	874	2,241
Sau 16 - Emp/Teach	81,330	-	-	667	667	(141)	(91)	-	-	(232)	5,322	6,828	12,150
Sau 18 - Emp/Teach	-	-	-	-	-	-	-	-	(7,040)	(7,040)	-	(80,380)	(80,380)
Sau 19 - Emp/Teach	58,495	-	-	-	-	(102)	(66)	-	(232)	(400)	3,828	(1,972)	1,856
Sau 20 - Emp	13,920	-	-	26	26	(24)	(16)	-	-	(40)	911	1,028	1,939
Sau 21 - Emp/Teach	37,389	-	-	1,072	1,072	(65)	(42)	-	-	(107)	2,447	11,264	13,711
Sau 23 - Emp/Teach	118,431	-	-	-	-	(206)	(133)	-	(334)	(673)	7,750	(7,711)	39
Sau 24 - Emp/Teach	116,308	-	-	2,079	2,079	(202)	(131)	-	-	(333)	7,611	13,658	21,269
Sau 29 - Emp/Teach	96,893	-	-	1,488	1,488	(169)	(109)	-	-	(278)	6,341	16,817	23,158
Sau 34 - Emp/Teach	19,665	-	-	246	246	(34)	(22)	-	-	(56)	1,287	3,028	4,315
Sau 35 - Emp/Teach	49,830	-	-	677	677	(87)	(56)	-	-	(143)	3,261	4,404	7,665
Sau 39 - Emp	34,430	-	-	-	-	(60)	(39)	-	(602)	(701)	2,253	(2,623)	(370)
Sau 41 - Emp	45,392	-	-	1,897	1,897	(79)	(51)	-	-	(130)	2,970	18,098	21,068
Sau 42	10,707,144	-	-	-	-	(18,628)	(12,031)	-	(25,051)	(55,710)	700,669	(863,513)	(162,844)
Sau 44 - Emp/Teach	123,437	-	-	-	-	(215)	(139)	-	(355)	(709)	8,078	(5,152)	2,926
Sau 46 - Emp	30,693	-	-	1,424	1,424	(53)	(34)	-	-	(87)	2,009	12,538	14,547
Sau 48 - Emp/Teach	63,981	-	-	3,050	3,050	(111)	(72)	-	-	(183)	4,187	27,308	31,495
Sau 50 - Emp/Teach	35,785	-	-	-	-	(62)	(40)	-	(1,284)	(1,386)	2,342	(10,128)	(7,786)
Sau 53 - Emp/Teach	276,769	-	-	943	943	(482)	(311)	-	-	(793)	18,112	(3,595)	14,517
Sau 54 (Rochester Sd)	4,281,247	-	-	-	-	(7,448)	(4,810)	-	(7,307)	(19,565)	280,162	(400,216)	(120,054)
Sau 55 - Emp	36,746	-	-	447	447	(64)	(41)	-	-	(105)	2,405	5,341	7,746
Sau 56 - Emp/Teach	45,046	-	-	235	235	(78)	(51)	-	-	(129)	2,948	1,651	4,599
Sau 58 - Emp	9,347	-	-	-	-	(16)	(11)	-	(16)	(43)	612	308	920
Sau 64 - Emp/Teach	-	-	-	-	-	-	-	-	-	-	-	(2,481)	(2,481)
Sau 67 - Emp/Teachers	25,832	-	-	-	-	(45)	(29)	-	(338)	(412)	1,690	(3,268)	(1,578)
Sau 70 - Emp	36,352	-	-	102	102	(63)	(41)	-	-	(104)	2,379	240	2,619
Sau 71 Emp/Teacher	-	-	-	-	-	-	-	-	-	-	-	(3,925)	(3,925)
Seabrook - Fire/Pol	1,954,109	-	-	-	-	(3,400)	(2,196)	-	(3,074)	(8,670)	127,876	117,724	245,600
Seabrook Sd (Sau 21)	913,828	-	-	-	-	(1,590)	(1,027)	-	(781)	(3,398)	59,800	(61,208)	(1,408)
Seacoast Charter Sch - Teach	99,660	-	-	38	38	(173)	(112)	-	-	(285)	6,522	(2,826)	3,696
Shaker Regional Sd - (Sau 80)	1,465,801	-	-	205	205	(2,550)	(1,647)	-	-	(4,197)	95,921	(80,784)	15,137
Shelburne - Emp	4,506	-	-	150	150	(8)	(5)	-	-	(13)	295	1,476	1,771
Somersworth - Emp/Fire/Pol	1,195,036	-	-	-	-	(2,079)	(1,343)	-	(386)	(3,808)	78,202	79,734	157,936
Somersworth Housing Authority	14,074	-	-	-	-	(24)	(16)	-	(6)	(46)	921	652	1,573
Somersworth Sd - (Sau 56)	1,381,732	-	-	-	-	(2,404)	(1,553)	-	(2,960)	(6,917)	90,420	(110,883)	(20,463)
Souhegan Coop Sd - (Sau 39)	1,106,894	-	-	-	-	(1,926)	(1,244)	-	(4,181)	(7,351)	72,434	(118,902)	(46,468)
South Hampton - Police	29,723	-	-	-	-	(52)	(33)	-	(1,133)	(1,218)	1,945	(6,680)	(4,735)
South Hampton Sd - (Sau 21)	109,123	-	-	371	371	(190)	(123)	-	-	(313)	7,141	(4,375)	2,766
Southern Nh Planning Comm	15,140	-	-	74	74	(26)	(17)	-	-	(43)	991	629	1,620
Springfield - Emp/Pol	52,971	-	-	-	-	(92)	(60)	-	(14)	(166)	3,466	3,524	6,990
Stark - Emp	989	-	-	-	-	(2)	(1)	-	(2)	(5)	65	78	143
Stark Sd - (Sau 58)	29,156	-	-	26	26	(51)	(33)	-	-	(84)	1,908	(1,594)	314
State Of New Hampshire	90,418,624	-	-	219,961	219,961	(157,303)	(101,581)	-	-	(258,884)	5,916,945	2,890,290	8,807,235
Stewartstown - Emp/Pol	1,047	-	-	3	3	(2)	(1)	-	-	(3)	69	53	122
Stewartstown Sd - (Sau 07)	71,272	-	-	87	87	(124)	(80)	-	-	(204)	4,664	(2,679)	1,985
Stoddard Sd - (Sau 24)	48,408	-	-	-	-	(84)	(54)	-	(74)	(212)	3,168	(3,383)	(215)
Stratford - Fire / Police	153,515	-	-	1,670	1,670	(267)	(172)	-	-	(439)	10,046	22,075	32,121
Stratford County - Emp/Pol	3,251,149	-	-	3,605	3,605	(5,656)	(3,653)	-	-	(9,309)	212,753	303,157	515,910
Stratford Sd (Sau 44)	394,384	-	-	-	-	(686)	(443)	-	(2,334)	(3,463)	25,808	(46,804)	(20,996)
Stratford - Emp	2,354	-	-	-	-	(4)	(3)	-	(3)	(10)	154	110	264
Stratford Sd - (Sau 58)	80,600	-	-	42	42	(140)	(91)	-	-	(231)	5,274	(4,140)	1,134
Stratham - Emp/Pol	410,177	-	-	-	-	(714)	(461)	-	(484)	(1,659)	26,842	28,743	55,585
Stratham Sd - (Sau 16)	707,976	-	-	-	-	(1,232)	(795)	-	(481)	(2,508)	46,329	(55,269)	(8,940)
Sugar Hill - Emp/Pol	50,964	-	-	251	251	(89)	(57)	-	-	(146)	3,335	9,373	12,708
Sullivan County - Emp/Pol	978,232	-	-	-	-	(1,702)	(1,099)	-	(643)	(3,444)	64,015	55,795	119,810
Sunapee - Emp/Pol	193,998	-	-	402	402	(338)	(218)	-	-	(556)	12,695	16,214	28,909
Sunapee Sd (Sau 85)- Emp/Teach	731,474	-	-	488	488	(1,273)	(822)	-	-	(2,095)	47,867	(38,715)	9,152
Sutton - Police	82,301	-	-	353	353	(143)	(92)	-	-	(235)	5,386	8,981	14,367

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER OTHER POSTEMPLOYMENT (OPEB) PLAN
Schedule of OPEB Amounts by Employer
Year ended June 30, 2019

Employer	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)				Deferred Inflows of Resources				OPEB Expense				
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense
Swansey - Police/Fire	\$ 345,947	\$ -	\$ -	\$ -	\$ -	\$ (602)	\$ (389)	\$ -	\$ (222)	\$ (1,213)	\$ 22,639	\$ 21,173	\$ 43,812
Swnh District Fire Mutual Aid	56,247	-	-	-	-	(98)	(63)	-	(5,412)	(5,573)	3,681	(36,018)	(32,337)
Tamworth - Emp/Fire/Pol	119,709	-	-	3,319	3,319	(208)	(135)	-	-	(343)	7,834	36,154	43,988
Tamworth Sd - (Sau 13)	320,009	-	-	-	-	(557)	(360)	-	(3,409)	(4,326)	20,941	(50,143)	(29,202)
Thornton - Emp/Pol	120,977	-	-	45	45	(210)	(136)	-	-	(346)	7,917	12,500	20,417
Thornton Public Library	797	-	-	1	1	(1)	(1)	-	-	(2)	52	70	122
Thornton Sd - (Sau 48)	262,676	-	-	-	-	(457)	(295)	-	(694)	(1,446)	17,189	(17,022)	167
Tilton - Emp/Pol	434,127	-	-	-	-	(755)	(488)	-	(1,561)	(2,804)	28,409	10,608	39,017
Tilton-Northfield Fire Dist	384,797	-	-	769	769	(669)	(432)	-	-	(1,101)	25,181	34,762	59,943
Timberlane Reg Sd (Sau 55)	4,270,987	-	-	-	-	(7,431)	(4,799)	-	(26,103)	(38,333)	279,491	(506,176)	(226,685)
Troy - Emp/Pol	52,376	-	-	-	-	(91)	(59)	-	(839)	(989)	3,427	(5,932)	(2,505)
Troy Water And Sewer	3,977	-	-	2	2	(7)	(4)	-	-	(11)	260	213	473
Tuftonboro - Emp/Fire/Pol	187,504	-	-	-	-	(326)	(211)	-	(1,123)	(1,660)	12,270	4,925	17,195
Unity - Emp	4,208	-	-	75	75	(7)	(5)	-	-	(12)	275	756	1,031
Unity Sd - (Sau 06)	85,423	-	-	625	625	(149)	(96)	-	-	(245)	5,590	1,844	7,434
Village District Of Eastman	5,745	-	-	-	-	(10)	(6)	-	(35)	(51)	376	33	409
Village District Of Eidelweiss	4,352	-	-	-	-	(8)	(5)	-	(22)	(35)	285	149	434
Virtual Learning Academy Chart	419,563	-	-	7,641	7,641	(730)	(471)	-	-	(1,201)	27,456	39,021	66,477
Wakefield - Emp/Fire/Pol	412,329	-	-	5,970	5,970	(717)	(463)	-	-	(1,180)	26,983	77,072	104,055
Wakefield Sd - (Sau 101)	419,477	-	-	2,534	2,534	(730)	(471)	-	-	(1,201)	27,450	(718)	26,732
Walpole - Emp/Pol	173,872	-	-	3,745	3,745	(302)	(195)	-	-	(497)	11,378	41,900	53,278
Warner - Emp/Pol	111,505	-	-	-	-	(194)	(125)	-	(1,281)	(1,600)	7,297	(1,218)	6,079
Warner Village Water District	3,343	-	-	-	-	(6)	(4)	-	(2)	(12)	219	189	408
Warren - Police	19,454	-	-	-	-	(34)	(22)	-	(69)	(125)	1,273	2,325	3,598
Warren Sd - (Sau 23)	86,383	-	-	50	50	(150)	(97)	-	-	(247)	5,653	(6,917)	(1,264)
Washington - Emp/Pol	27,321	-	-	-	-	(48)	(31)	-	(94)	(173)	1,788	3,628	5,416
Washington Sd - (Sau 34)	47,755	-	-	-	-	(83)	(54)	-	(36)	(173)	3,125	(3,252)	(127)
Waterville Estates Village Dis	9,626	-	-	-	-	(17)	(11)	-	(77)	(105)	630	198	828
Waterville Valley Emp/Fire/Pol	181,221	-	-	257	257	(315)	(204)	-	-	(519)	11,859	14,180	26,039
Waterville Valley Sd (Sau 48)	49,551	-	-	-	-	(86)	(56)	-	(1,142)	(1,284)	3,243	(11,169)	(7,926)
Weare - Emp/Pol	292,515	-	-	-	-	(509)	(329)	-	(28)	(866)	19,142	22,786	41,928
Weare Sd - (Sau 24)	802,314	-	-	-	-	(1,396)	(901)	-	(7,336)	(9,633)	52,503	(119,739)	(67,236)
Webster - Emp/Pol	45,536	-	-	400	400	(79)	(51)	-	-	(130)	2,980	4,258	7,238
Weeks Public Library	3,055	-	-	-	-	(5)	(3)	-	(1)	(9)	200	166	366
Wentworth Sd - (Sau 48)	70,849	-	-	-	-	(123)	(80)	-	(61)	(264)	4,636	(5,379)	(743)
Westmoreland - Emp	5,831	-	-	2	2	(10)	(7)	-	-	(17)	382	250	632
Westmoreland Sd - (Sau 29)	136,569	-	-	291	291	(238)	(153)	-	-	(391)	8,937	(4,864)	4,073
White Mtn Reg Sd - Emp/Teach	1,197,726	-	-	-	-	(2,084)	(1,346)	-	(6,092)	(9,522)	78,378	(127,088)	(48,710)
Whitefield - Emp/Pol/Fire	149,221	-	-	1,593	1,593	(260)	(168)	-	-	(428)	9,765	21,849	31,614
Wilmot - Emp/Pol	32,605	-	-	-	-	(57)	(37)	-	(117)	(211)	2,134	1,327	3,461
Wilton - Pol	188,176	-	-	-	-	(327)	(211)	-	(45)	(583)	12,314	10,191	22,505
Wilton-Lyndeborough (Sau 63)	678,800	-	-	3,596	3,596	(1,181)	(763)	-	-	(1,944)	44,420	(3,150)	41,270
Winchester - Emp/Pol	150,624	-	-	-	-	(262)	(169)	-	(2,835)	(3,266)	9,857	(11,945)	(2,088)
Winchester Sd - (Sau 94)	417,094	-	-	1,071	1,071	(726)	(469)	-	-	(1,195)	27,294	(10,568)	16,726
Windham - Emp/Fire/Pol	1,571,955	-	-	-	-	(2,735)	(1,766)	-	(7,128)	(11,629)	102,868	51,369	154,237
Windham Sd - (Sau 95)	3,069,179	-	-	4,943	4,943	(5,340)	(3,449)	-	-	(8,789)	200,845	(124,476)	76,369
Winnacunnet Coop Sd (Sau 21)	1,557,084	-	-	2,404	2,404	(2,709)	(1,750)	-	-	(4,459)	101,895	(64,069)	37,826
Winnisquam Reg Sd	1,452,159	-	-	-	-	(2,526)	(1,632)	-	(4,212)	(8,370)	95,028	(132,026)	(36,998)
Wolfeboro - Emp/Fire/Pol	793,331	-	-	1,311	1,311	(1,380)	(891)	-	-	(2,271)	51,915	64,143	116,058
Woodstock - Emp/Pol	177,666	-	-	921	921	(309)	(200)	-	-	(509)	11,626	18,267	29,893
Woodsville Fire District	13,276	-	-	189	189	(23)	(15)	-	-	(38)	869	2,383	3,252
Woodsville Water & Light Dept	9,876	-	-	-	-	(17)	(11)	-	(167)	(195)	646	(1,007)	(361)
Total for All Employers	\$ 438,411,116	\$ -	\$ -	\$ 609,114	\$ 609,114	\$ (762,742)	\$ (492,601)	\$ -	\$ (609,114)	\$ (1,864,457)	\$ 28,689,342	\$ -	\$ 28,689,342

See accompanying notes to schedule of employer allocations and schedule of OPEB amounts by employer

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

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

June 30, 2019

(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 2019 Comprehensive Annual 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 2019 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.

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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.

(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, 2018 through June 30, 2019.

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, 2019 is as follows:

Total employer contributions per schedule	\$ 45,635,946
Contribution adjustments	(\$ 109,144)
Other miscellaneous items	(\$ 17,690)
Total Employer contributions per System financial statements	\$ 45,509,112

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, 2019 were as follows:

Collective total OPEB liability	\$ 475,253,737
Plan fiduciary net position	<u>\$ 36,842,621</u>
Collective net OPEB liability	<u>\$ 438,411,116</u>

The collective total OPEB liability is based upon the June 30, 2018 actuarial valuation with roll-forward procedures used to determine the collective total OPEB liability as of June 30, 2019. The roll-forward of the total OPEB liability from June 30, 2018 to June 30, 2019 reflects expected service cost and interest reduced by actual benefit payments and refunds for the plan year.

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(a) Actuarial Assumptions

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

Inflation	2.5%
Salary Increases	5.6% average, including inflation
Wage Inflation	3.25% (3.00% for Teachers)
Investment rate of return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015 based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

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(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	2019 Weighted average long-term expected real rate of return
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50	4.50
Total Domestic Equity	30.00	
Int'l Equities (unhedged)	13.00	4.50
Emerging Int'l Equities	7.00	6.00
Total International Equity	20.00	
Core Bonds	9.00	1.12
Global Multi-Sector Fixed Income	10.00	2.46
Absolute Return Fixed Income	6.00	1.50
Total Fixed Income	25.00	
Private Equity	10.00	7.90
Private Debt	5.00	4.86
Total Alternative Investments	15.00	
Real Estate	10.00	3.00
TOTAL	100.00%	

(c) Discount Rate

The discount rate used to measure the collective OPEB liability was 7.25%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. Based on this assumption, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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(d) Sensitivity Analysis

The following table illustrates the sensitivity of the collective net OPEB liability to changes in the discount rate. In particular, the table presents the OPEB Plan's collective net OPEB liability at June 30, 2019 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 6.25%	Current single rate assumption 7.25%	1% increase to 8.25%
June 30, 2019	\$ 475,523,490	438,411,116	406,162,814

(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, 2019.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
Deferred outflows of Resources:						
Difference between expected and actual experience	2018	1.2693	\$ 2,687,454	-	2,687,454	-
Total Deferred Outflows of Resources			\$ 2,687,454	-	2,687,454	-
Deferred Inflows of Resources:						
Difference between expected and actual experience	2019	1.1193	\$ -	(7,156,217)	(6,393,475)	(762,742)
Subtotal			-	(7,156,217)	(6,393,475)	(762,742)
Difference between projected and actual earnings on OPEB plan investments:						
	2019	5	\$ -	635,360	127,072	508,288
	2018	5	(372,646)	-	(93,161)	(279,485)
	2017	5	(1,082,106)		(360,702)	(721,404)
Subtotal			\$ (1,454,752)	635,360	(326,791)	(492,601)
Total Deferred Inflows of Resources			(1,454,752)	(6,520,857)	(6,720,266)	(1,255,343)

(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 1.2693 years and 1.1193 years for 2018 and 2019

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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:	
2020	(1,089,533)
2021	(326,791)
2022	33,909
2023	127,072
2024	-
Total	\$ (1,255,343)

(6) OPEB Expense

The components of allocable OPEB expense for the year ended June 30, 2019 (excluding employer specific OPEB expense for changes in proportion) are as follows:

Service cost	\$ 856,820
Interest on the total OPEB liability	34,197,051
Projected earnings on plan investments	(2,616,165)
OPEB plan administrative expense	151,772
Other custodial, professional and noninvestment expenses and contributions other than for the contribution effort	132,676
Recognition (amortization) of deferred outflows and inflows of resources:	
Difference between expected and actual earnings on OPEB investments	(326,791)
Difference between expected and actual experience	<u>(3,706,021)</u>
Total OPEB expense	<u>\$ 28,689,342</u>