

New Hampshire Retirement System

GASB Statement No. 75, Accounting and Financial Reporting
for Postemployment Benefits Other Than Pensions
June 30, 2017



June 13, 2018

Board of Trustees
New Hampshire Retirement System
54 Regional Drive
Concord, New Hampshire 03301-8509

Dear Board Members:

This report provides information on behalf of the New Hampshire Retirement System (NHRS) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions."

The calculation of the liability associated with the benefits described in this report was performed for the purpose of satisfying the requirements of GASB Statement No. 75.

The total OPEB liability as of June 30, 2017 shown in this report is based on a roll-forward of the June 30, 2016 valuation. The calculation of the plan's liability for this report is not applicable for funding purposes of the plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement No. 75 may produce significantly different results. This report may be provided to parties other than the NHRS only in its entirety and only with the permission of the NHRS. GRS is not responsible for unauthorized use of this report.

The report was based upon information, furnished by the NHRS staff, concerning Retirement System benefits, financial transactions, and active members, terminated members, retirees and beneficiaries. We checked for internal and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of any data provided by the NHRS.

This report complements the actuarial valuation report that we provided to the Board and should be considered in conjunction with that report. Please see the actuarial valuation report as of June 30, 2016 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

This report is intended to assist in preparation of the financial statements of the NHRS and its participating employers. Financial statements are the responsibility of the reporting entity and not the actuary. The statements are subject to an auditor's review. Please let us know if the plan's auditor recommends any changes.

To the best of our knowledge, this report is complete, accurate, and in accordance with generally recognized actuarial methods. David T. Kausch and Heidi G. Barry are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the Academy of Actuaries to render the actuarial opinions herein. The signing actuaries are independent of the plan sponsor.

Respectfully submitted,



David T. Kausch, FSA, EA, FCA, MAAA



Heidi G. Barry, ASA, FCA, MAAA

DTK/HGB:bd

cc: Heather Fritsky, NHRS (email)
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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of June 30, 2017

	Total
Actuarial Valuation Date	June 30, 2016
Measurement Date of the Net OPEB Liability	June 30, 2017
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2017

Membership

Number of	
- Retirees and Beneficiaries	10,160
- Inactive, Nonretired Members	0
- Active Members	2,843
- Total	13,003
Covered Payroll (reported payroll for the June 30, 2017 valuation)	\$ 2,667,611,532

Net OPEB Liability

Total OPEB Liability	\$ 496,507,156
Plan Fiduciary Net Position	39,273,201
Net OPEB Liability	\$ 457,233,955
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	7.91 %
Net OPEB Liability as a Percentage of Covered Payroll	17.14 %

Development of the Single Discount Rate

Single Discount Rate	7.25 %
Long-Term Expected Rate of Investment Return	7.25 %
Long-Term Municipal Bond Rate*	3.56 %
Last year ending July 1 in the 2017 to 2117 projection period for which projected benefit payments are fully funded	2117

Total OPEB Expense \$ 33,841,621

Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future OPEB Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 0	\$ 0
Changes in assumptions	0	0
Net difference between projected and actual earnings on OPEB plan investments	0	1,442,808
Total	\$ 0	\$ 1,442,808

**Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2017. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.*

Discussion

Accounting Standard

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployments Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

Reporting under GASB 75 is effective for fiscal years commencing after June 15, 2017.

The following discussion provides a summary of the information that is required to be disclosed under this new accounting standard. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the employer is responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

Financial Statements

GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The net OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets.

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2017.

Notes to Financial Statements

GASB Statement No. 75 requires the notes of the employer's financial statements to disclose the total OPEB expense, the OPEB plan's liabilities and assets, and deferred outflows of resources and inflows of resources related to OPEB.

In addition, GASB Statement No. 75 requires the notes of the financial statements for employers to include certain additional information. The requirements listed on the following pages apply to OPEB plans, in general, that do not have formal assets that meet the criteria in paragraph 4 of GASB Statement No. 75.

- **Plan Description:**
 - The name of the OPEB plan, the administrator of the OPEB plan; and the identification of the OPEB plan as a single-employer or multiple-employer OPEB plan.
 - A brief description of the types of benefits provided by the plan, automatic or ad hoc postemployment benefit changes including COLAs, and terms or policies regarding the sharing of benefit-related costs with inactive plan members.
 - The authority under which benefit terms are established or may be changed.
 - The number of plan members by category and if the plan is closed.
 - A brief description of member and employer contribution requirements.
 - The fact that there are no assets accumulated in a trust.
- **The total OPEB liability.**
- **Significant assumptions and other inputs used to measure the total OPEB liability:**
 - Significant assumptions may include: Inflation, healthcare cost trend rates, salary changes, ad hoc postemployment benefit changes, and the sharing of benefit-related costs with inactive plan members.
 - If applicable, the patterns of practice relied upon for projecting the sharing of benefit-related costs with inactive plan members.
 - Source of the assumptions for mortality and dates of experience studies.
- **Measure of the total OPEB liability using +/- 1% on the health care trend rate.**
- **On the discount rate:**
 - The discount rate used and the change in the discount rate since the prior fiscal year-end.
 - The municipal bond rate used and the source of that rate.
 - Measure of the net OPEB liability using +/- 1% on the discount rate.
- **The measurement date, the date of the actuarial valuation, and if applicable the fact that update procedures were used to roll forward the total OPEB liability.**
- **A brief description of changes in benefit terms or assumptions that affected the measurement of the total OPEB liability since the prior measurement date.**
- **A brief description of changes made between the measurement date and reporting date.**
- **The employer's contributions made subsequent to the measurement date.**

Required Supplementary Information for Plans that Do Not Have Formal Assets

GASB Statement No. 75 requires a 10-year fiscal history of:

- Sources of changes in the total OPEB liability
- Information about the total OPEB liability and related ratios, including the total OPEB liability as a percent of covered-employee payroll

Timing and Frequency of the Actuarial Valuation

An actuarial valuation to determine the total OPEB liability is required to be performed at least every two years. For the employer's financial reporting purposes, the total OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year end-date. If the actuarial valuation used to determine the total OPEB liability is not calculated as of the measurement date, the total OPEB liability is required to be rolled forward from the actuarial valuation date to the measurement date.

The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2016 and a measurement date of June 30, 2017.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 7.25%; the municipal bond rate is 3.56% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 7.25%.

Future Uncertainty or Risk

Future results may differ from those anticipated in this valuation. Reasons include, but are not limited to:

- Actual medical trend differing from expected;
- Changes in the healthcare plan designs offered to active and retired members;
- Participant behavior differing from expected;
 - Elections at retirement;
 - One-person versus two-person coverage elections; and
 - Time of retirement or termination.

Effective Date and Transition

GASB Statement No. 75 is effective for an employer's fiscal years beginning after June 15, 2017.

SECTION B

FINANCIAL STATEMENTS

Auditor's Note – This information is intended to assist in preparation of the financial statements of the New Hampshire Retirement System. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

Statement of OPEB Expense under GASB Statement No. 75

Fiscal Year Ended June 30, 2017

A. Expense

1. Service Cost	\$ 1,099,249
2. Interest on the Total OPEB Liability	35,235,164
3. Current-Period Benefit Changes	0
4. Employee Contributions (made negative for addition here)	0
5. Projected Earnings on Plan Investments (made negative for addition here)	(2,242,235)
6. OPEB Plan Administrative Expense	31,713
7. Other Changes in Plan Fiduciary Net Position	78,432
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	0
9. Recognition of Outflow (Inflow) of Resources due to Assets	<u>(360,702)</u>
10. Total OPEB Expense	\$ 33,841,621

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2017

A. Outflows (Inflows) of Resources due to Liabilities

1. Difference between expected and actual experience of the Total OPEB Liability (gains) or losses	\$	0
2. Assumption Changes (gains) or losses	\$	0
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}		1.4296
4. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for the difference between expected and actual experience of the Total OPEB Liability	\$	0
5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for assumption changes	\$	0
6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Liabilities	\$	0
7. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for the difference between expected and actual experience of the Total OPEB Liability	\$	0
8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for assumption changes	\$	0
9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Liabilities	\$	0

B. Outflows (Inflows) of Resources due to Assets

1. Net difference between projected and actual earnings on OPEB plan investments (gains) or losses	\$	(1,803,510)
2. Recognition period for Assets {in years}		5.0000
3. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Assets	\$	(360,702)
4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Assets		\$ (1,442,808)

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods

Fiscal Year Ended June 30, 2017

A. Outflows and Inflows of Resources by Source to be Recognized in Current OPEB Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 0	\$ 0	\$ 0
2. Assumption changes	0	0	0
3. Net difference between projected and actual earnings on OPEB plan investments	0	360,702	(360,702)
4. Total	\$ 0	\$ 360,702	\$ (360,702)

B. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future OPEB Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 0	\$ 0	\$ 0
2. Assumption changes	0	0	0
3. Net difference between projected and actual earnings on OPEB plan investments	0	1,442,808	(1,442,808)
4. Total	\$ 0	\$ 1,442,808	\$ (1,442,808)

C. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future OPEB Expenses

Year Ending June 30	Net Deferred Outflows of Resources
2018	\$ (360,702)
2019	(360,702)
2020	(360,702)
2021	(360,702)
2022	0
Thereafter	0
Total	\$ (1,442,808)

Employer contributions that were made subsequent to the measurement date of the net OPEB liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources related to OPEB. The information contained in this report does not incorporate any contributions made subsequent to the measurement date.

See paragraph 44 of GASB 75 for single and agent employers with trusted plans.

Also, Question 4.32 of Implementation Guide No. 2017-1 provides additional guidance for trusted plans.

Schedule of Changes in the Employers' Net OPEB Liability and Related Ratios

Ultimately 10 Fiscal Years will be Displayed

Fiscal year ending June 30,	2017	2016
Total OPEB liability		
Service cost	\$ 1,099,249	\$ 1,217,827
Interest on the total OPEB liability	35,235,164	36,541,607
Changes of benefit terms	0	0
Difference between expected and actual experience	0	(4,537,602)
Changes of assumptions	0	0
Benefit payments, including refunds of employee contributions	(50,559,778)	(51,805,133)
Net change in total OPEB liability	(14,225,365)	(18,583,301)
Total OPEB liability - beginning	510,732,521	529,315,822
Total OPEB liability - ending (a)	\$ 496,507,156	\$ 510,732,521
Plan fiduciary net position		
Contributions - Employer*	\$ 59,270,073	\$ 58,106,102
Nonemployer contributing entities contributions	0	0
Contributions - Member	0	0
OPEB plan net investment income	4,045,745	148,536
Benefit payments, including refunds of employee contributions	(50,559,778)	(51,805,133)
OPEB plan administrative expense	(31,713)	(16,951)
Other custodial, professional and non-investment expenses, and contributions other than for contribution effort	(78,432)	65,013
Net change in plan fiduciary net position	12,645,895	6,497,567
Plan fiduciary net position - beginning	26,627,306	20,129,739
Plan fiduciary net position - ending (b)	\$ 39,273,201	\$ 26,627,306
Net OPEB liability - ending (a) - (b)	\$ 457,233,955	\$ 484,105,215
Plan fiduciary net position as a percentage of total OPEB liability	7.91 %	5.21 %
Covered-Employee Payroll**	\$ 2,667,611,532	\$ 2,601,403,606
Net OPEB liability as a percentage of covered-employee payroll	17.14 %	18.61 %

Notes to Schedule:

* Historical employer contribution amounts may differ from prior GASB No. 74 reports due to reclassification under GASB No. 75.

** Based on the June 30 census data for the applicable fiscal year.
Covered-Employee payroll for employer's disclosure may differ.

Schedule of Contributions

Ultimately 10 Fiscal Years will be Displayed

FY Ending June 30,	Actuarially Determined Contribution*	Actual Contribution**	Contribution Deficiency (Excess)	Covered Payroll#	Actual Contribution as a % of Covered Payroll
2016	\$ 58,174,145	\$ 58,174,145	\$ -	\$ 2,601,403,606	2.24 %
2017	59,196,827	59,196,827	-	2,667,611,532	2.22 %

* We do not compute a dollar amount for the Actuarial Determined Contribution. It is our understanding that employers contribute the Actuarially Determined Contribution. The amount shown in this column therefore matches the actual contributions. Contributions other than the Actuarial Determined Contributions are accounted for separately.

** The actual contribution reflects the amount contributed as of June 30, as reported in the June 30, 2017 CAFR/GASB 67/74 report. The employer contributions found on page 10 are the contributions reported for purposes of determining the GASB 75 proportionate shares and may differ from those shown above.

Based on the June 30 census data for the applicable fiscal year. Covered employee payroll for employer's disclosure may differ.

Notes to Schedule of Contributions

Valuation Date: Statutory contribution rates for the 2016-2017 biennium were determined based on the June 30, 2013 actuarial valuation. Statutory contribution rates for the 2018-2019 biennium were determined based on the June 30, 2015 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the statutory requirement of solvency funding with the Board's funding policy to maintain a 20% margin.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-Year smoothed market; 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% average, including inflation
Municipal Bond Rate	3.56% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2015.
Mortality	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.
Health Care Trend Rates:	Not applicable, given that the benefits are fixed stipends.
Aging factors	Not applicable, given that the benefits are fixed stipends.

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 51 of the June 30, 2016 CAFR and GASB No. 67 report dated October 28, 2016. Actuarial assumptions for contributions made in the year ending June 30, 2017 can be found in the June 30, 2013 actuarial valuation report.

Summary of OPEB Participant Data As of June 30, 2016

For purposes of GASB No. 75 disclosures, the System has adopted a roll-forward methodology for accounting purposes. This means that the June 30, 2017 Total OPEB Liability is based on a roll-forward of the June 30, 2016 valuation. A brief summary of the June 30, 2016 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	10,160
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>2,843</u>
Total Plan Members	13,003

Additional information regarding the covered population as of June 30, 2016 may be found in the actuarial valuation report issued October 28, 2016.

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

Measurement Date June 30	Net OPEB Liability			Single Discount Rate Assumption
	1% Decrease	Current Single Discount Rate	1% Increase	
2016	\$ 526,463,381	\$ 484,105,215	\$ 447,486,556	7.25%
2017	497,606,504	457,233,955	422,254,184	7.25%

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

SECTION C

CALCULATION OF THE SINGLE DISCOUNT RATE

Calculation of the Single Discount Rate for OPEB

GASB Statement No. 75 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total OPEB Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a municipal bond rate is required, as described in the following paragraph.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on OPEB plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 7.25%; the municipal bond rate is 3.56%; and the resulting Single Discount Rate is 7.25%.

The tables in this section provide background for the development of the Single Discount Rate.

The **Projection of Contributions** table shows the development of expected contributions in future years. Since the medical subsidy plan is closed to new hires, normal cost contributions for future hires are not included.

The **Projection of Plan Fiduciary Net Position** table shows the development of expected asset levels in future years.

The **Present Values of Projected Benefit Payments** table shows the development of the Single Discount Rate (SDR). It breaks down the benefit payments into present values for funded and unfunded portions and shows the equivalent total at the SDR.

The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

Single Discount Rate Development

Projection of OPEB Plan Net Position Beginning July 1, 2017 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.250%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 39,273,201	\$ 45,077,743	\$ 49,578,116	\$ 36,321	\$ 2,685,729	\$ 37,422,237
2	37,422,237	46,495,133	48,984,428	34,889	2,623,211	37,521,264
3	37,521,264	19,077,871	48,557,895	33,525	1,669,144	9,676,860
4	9,676,860	47,430,684	48,152,831	32,152	674,707	9,597,269
5	9,597,269	46,918,565	47,654,520	30,727	668,496	9,499,082
6	9,499,082	46,169,194	46,941,220	29,262	660,145	9,357,940
7	9,357,940	45,228,995	46,030,694	27,767	648,909	9,177,383
8	9,177,383	44,088,063	44,917,715	26,219	634,878	8,956,391
9	8,956,391	42,824,186	43,666,594	24,653	618,457	8,707,788
10	8,707,788	41,398,886	42,256,212	23,097	599,958	8,427,323
11	8,427,323	39,918,506	40,772,010	21,551	579,815	8,132,083
12	8,132,083	38,371,986	39,219,549	19,989	558,678	7,823,209
13	7,823,209	36,742,656	37,585,847	18,436	536,495	7,498,076
14	7,498,076	35,063,519	35,896,289	16,950	513,347	7,161,704
15	7,161,704	33,341,946	34,161,406	15,522	489,485	6,816,207
16	6,816,207	31,599,677	32,401,259	14,117	465,123	6,465,632
17	6,465,632	29,836,154	30,618,888	12,719	440,428	6,110,606
18	6,110,606	28,082,156	28,840,639	11,317	415,602	5,756,408
19	5,756,408	26,343,257	27,075,763	9,887	390,899	5,404,914
20	5,404,914	24,607,367	25,315,756	8,425	366,326	5,054,426
21	5,054,426	22,911,579	23,590,233	7,025	342,025	4,710,772
22	4,710,772	21,277,361	21,922,246	5,781	318,357	4,378,462
23	4,378,462	19,680,718	20,295,600	4,706	295,371	4,054,246
24	4,054,246	18,176,068	18,753,080	3,799	273,247	3,746,681
25	3,746,681	16,770,794	17,308,305	3,047	252,382	3,458,506
26	3,458,506	15,446,235	15,948,009	2,433	232,784	3,187,083
27	3,187,083	14,227,591	14,691,026	1,934	214,489	2,936,203
28	2,936,203	13,106,307	13,533,475	1,530	197,606	2,705,111
29	2,705,111	12,073,484	12,467,243	1,203	182,054	2,492,202
30	2,492,202	11,121,187	11,484,285	939	167,719	2,295,884
31	2,295,884	10,242,638	10,577,538	729	154,498	2,114,753
32	2,114,753	9,432,271	9,741,119	561	142,300	1,947,642
33	1,947,642	8,688,298	8,972,518	429	131,066	1,794,059
34	1,794,059	8,002,506	8,264,422	325	120,729	1,652,548
35	1,652,548	7,368,761	7,610,427	243	111,194	1,521,833
36	1,521,833	6,783,615	7,006,535	181	102,387	1,401,120
37	1,401,120	6,242,479	6,448,211	133	94,249	1,289,505
38	1,289,505	5,740,907	5,930,943	96	86,717	1,186,089
39	1,186,089	5,274,691	5,450,427	68	79,730	1,090,015
40	1,090,015	4,839,911	5,002,630	48	73,229	1,000,477
41	1,000,477	4,433,140	4,583,982	33	67,161	916,763
42	916,763	4,051,435	4,191,398	22	61,480	838,257
43	838,257	3,692,423	3,822,356	14	56,146	764,457
44	764,457	3,354,223	3,474,839	9	51,127	694,959
45	694,959	3,035,415	3,147,311	5	46,399	629,457
46	629,457	2,735,011	2,838,676	3	41,943	567,732
47	567,732	2,452,388	2,548,223	1	37,747	509,643
48	509,643	2,187,201	2,275,539	1	33,803	455,107
49	455,107	1,939,285	2,020,415	0	30,106	404,083
50	404,083	1,708,572	1,782,757	0	26,654	356,551

Single Discount Rate Development

Projection of OPEB Plan Net Position Beginning July 1, 2017 (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.250%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 356,551	\$ 1,495,027	\$ 1,562,520	\$ 0	\$ 23,446	\$ 312,504
52	312,504	1,298,577	1,359,636	0	20,482	271,927
53	271,927	1,119,093	1,173,983	0	17,760	234,797
54	234,797	956,302	1,005,313	0	15,277	201,063
55	201,063	809,838	853,275	0	13,030	170,655
56	170,655	679,233	717,417	0	11,013	143,483
57	143,483	563,897	597,165	0	9,218	119,433
58	119,433	463,108	491,815	0	7,636	98,363
59	98,363	376,018	400,533	0	6,258	80,107
60	80,107	301,669	322,371	0	5,070	64,474
61	64,474	239,020	256,295	0	4,059	51,259
62	51,259	186,963	201,193	0	3,209	40,239
63	40,239	144,338	155,902	0	2,505	31,180
64	31,180	109,966	119,231	0	1,931	23,846
65	23,846	82,696	90,008	0	1,468	18,002
66	18,002	61,422	67,105	0	1,103	13,421
67	13,421	45,115	49,462	0	818	9,892
68	9,892	32,837	36,109	0	601	7,222
69	7,222	23,760	26,183	0	437	5,237
70	5,237	17,172	18,938	0	317	3,788
71	3,788	12,479	13,747	0	229	2,749
72	2,749	9,194	10,092	0	167	2,018
73	2,018	6,934	7,563	0	124	1,513
74	1,513	5,399	5,838	0	94	1,168
75	1,168	4,368	4,675	0	74	935
76	935	3,677	3,894	0	60	779
77	779	3,212	3,368	0	51	674
78	674	2,892	3,009	0	45	602
79	602	2,666	2,757	0	40	551
80	551	2,499	2,573	0	37	515
81	515	2,369	2,432	0	35	486
82	486	2,262	2,318	0	33	464
83	464	2,169	2,220	0	32	444
84	444	2,084	2,132	0	30	426
85	426	2,005	2,050	0	29	410
86	410	1,927	1,971	0	28	394
87	394	1,847	1,890	0	27	378
88	378	1,765	1,807	0	26	361
89	361	1,679	1,721	0	25	344
90	344	1,588	1,630	0	23	326
91	326	1,493	1,534	0	22	307
92	307	1,393	1,434	0	21	287
93	287	1,290	1,330	0	19	266
94	266	1,183	1,223	0	18	245
95	245	1,075	1,114	0	16	223
96	223	965	1,002	0	15	200
97	200	853	889	0	13	178
98	178	741	775	0	12	155
99	155	632	664	0	10	133
100	133	528	558	0	9	112

Single Discount Rate Development

Present Values of Projected OPEB Benefits Beginning July 1, 2017 (Years 1-50)

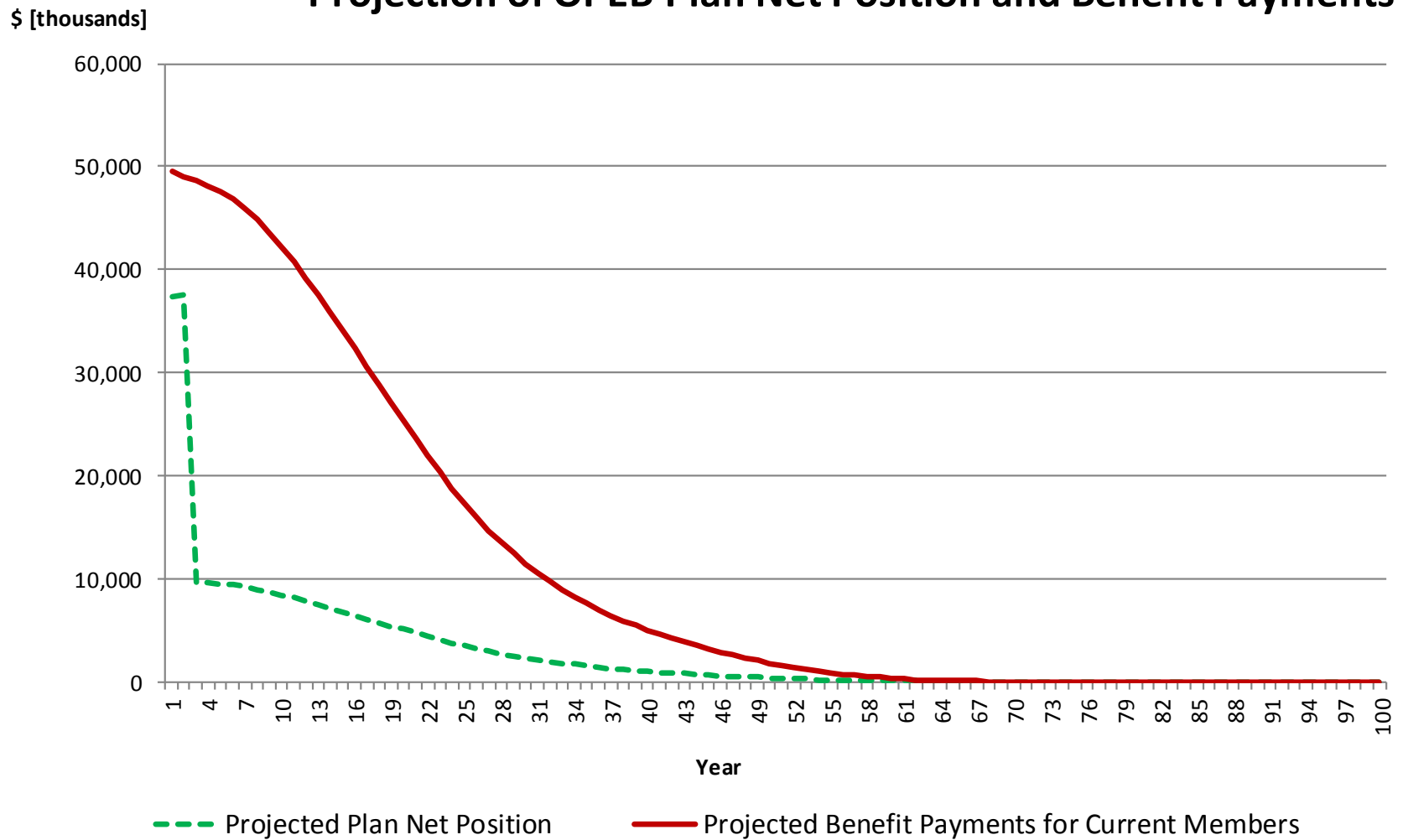
Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{((a)-.5)}	(g)=(e)*vf ^{((a)-.5)}	(h)=(c)/(1+SDR) ^(a-.5)
1	\$ 39,273,201	\$ 49,578,116	\$ 49,578,116	\$ 0	\$ 47,873,080	\$ 0	\$ 47,873,080
2	37,422,237	48,984,428	48,984,428	0	44,102,386	0	44,102,386
3	37,521,264	48,557,895	48,557,895	0	40,763,043	0	40,763,043
4	9,676,860	48,152,831	48,152,831	0	37,690,446	0	37,690,446
5	9,597,269	47,654,520	47,654,520	0	34,778,932	0	34,778,932
6	9,499,082	46,941,220	46,941,220	0	31,942,523	0	31,942,523
7	9,357,940	46,030,694	46,030,694	0	29,205,528	0	29,205,528
8	9,177,383	44,917,715	44,917,715	0	26,572,836	0	26,572,836
9	8,956,391	43,666,594	43,666,594	0	24,086,420	0	24,086,420
10	8,707,788	42,256,212	42,256,212	0	21,732,826	0	21,732,826
11	8,427,323	40,772,010	40,772,010	0	19,551,967	0	19,551,967
12	8,132,083	39,219,549	39,219,549	0	17,536,125	0	17,536,125
13	7,823,209	37,585,847	37,585,847	0	15,669,606	0	15,669,606
14	7,498,076	35,896,289	35,896,289	0	13,953,591	0	13,953,591
15	7,161,704	34,161,406	34,161,406	0	12,381,546	0	12,381,546
16	6,816,207	32,401,259	32,401,259	0	10,949,738	0	10,949,738
17	6,465,632	30,618,888	30,618,888	0	9,647,926	0	9,647,926
18	6,110,606	28,840,639	28,840,639	0	8,473,291	0	8,473,291
19	5,756,408	27,075,763	27,075,763	0	7,417,040	0	7,417,040
20	5,404,914	25,315,756	25,315,756	0	6,466,117	0	6,466,117
21	5,054,426	23,590,233	23,590,233	0	5,618,075	0	5,618,075
22	4,710,772	21,922,246	21,922,246	0	4,867,916	0	4,867,916
23	4,378,462	20,295,600	20,295,600	0	4,202,064	0	4,202,064
24	4,054,246	18,753,080	18,753,080	0	3,620,229	0	3,620,229
25	3,746,681	17,308,305	17,308,305	0	3,115,449	0	3,115,449
26	3,458,506	15,948,009	15,948,009	0	2,676,550	0	2,676,550
27	3,187,083	14,691,026	14,691,026	0	2,298,919	0	2,298,919
28	2,936,203	13,533,475	13,533,475	0	1,974,620	0	1,974,620
29	2,705,111	12,467,243	12,467,243	0	1,696,084	0	1,696,084
30	2,492,202	11,484,285	11,484,285	0	1,456,745	0	1,456,745
31	2,295,884	10,577,538	10,577,538	0	1,251,028	0	1,251,028
32	2,114,753	9,741,119	9,741,119	0	1,074,222	0	1,074,222
33	1,947,642	8,972,518	8,972,518	0	922,576	0	922,576
34	1,794,059	8,264,422	8,264,422	0	792,324	0	792,324
35	1,652,548	7,610,427	7,610,427	0	680,303	0	680,303
36	1,521,833	7,006,535	7,006,535	0	583,982	0	583,982
37	1,401,120	6,448,211	6,448,211	0	501,115	0	501,115
38	1,289,505	5,930,943	5,930,943	0	429,759	0	429,759
39	1,186,089	5,450,427	5,450,427	0	368,243	0	368,243
40	1,090,015	5,002,630	5,002,630	0	315,141	0	315,141
41	1,000,477	4,583,982	4,583,982	0	269,248	0	269,248
42	916,763	4,191,398	4,191,398	0	229,547	0	229,547
43	838,257	3,822,356	3,822,356	0	195,185	0	195,185
44	764,457	3,474,839	3,474,839	0	165,444	0	165,444
45	694,959	3,147,311	3,147,311	0	139,720	0	139,720
46	629,457	2,838,676	2,838,676	0	117,500	0	117,500
47	567,732	2,548,223	2,548,223	0	98,347	0	98,347
48	509,643	2,275,539	2,275,539	0	81,887	0	81,887
49	455,107	2,020,415	2,020,415	0	67,791	0	67,791
50	404,083	1,782,757	1,782,757	0	55,773	0	55,773

Single Discount Rate Development

Present Values of Projected OPEB Benefits Beginning July 1, 2017 (Years 50-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of All Benefit Payments using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{((a)-.5)}	(g)=(e)*vf ^{((a)-.5)}	(h)=(c)/(1+SDR) ^{((a)-.5)}
51	\$ 356,551	\$ 1,562,520	\$ 1,562,520	\$ 0	\$ 45,579	\$ 0	\$ 45,579
52	312,504	1,359,636	1,359,636	0	36,980	0	36,980
53	271,927	1,173,983	1,173,983	0	29,772	0	29,772
54	234,797	1,005,313	1,005,313	0	23,771	0	23,771
55	201,063	853,275	853,275	0	18,812	0	18,812
56	170,655	717,417	717,417	0	14,748	0	14,748
57	143,483	597,165	597,165	0	11,446	0	11,446
58	119,433	491,815	491,815	0	8,789	0	8,789
59	98,363	400,533	400,533	0	6,674	0	6,674
60	80,107	322,371	322,371	0	5,009	0	5,009
61	64,474	256,295	256,295	0	3,713	0	3,713
62	51,259	201,193	201,193	0	2,718	0	2,718
63	40,239	155,902	155,902	0	1,963	0	1,963
64	31,180	119,231	119,231	0	1,400	0	1,400
65	23,846	90,008	90,008	0	986	0	986
66	18,002	67,105	67,105	0	685	0	685
67	13,421	49,462	49,462	0	471	0	471
68	9,892	36,109	36,109	0	320	0	320
69	7,222	26,183	26,183	0	217	0	217
70	5,237	18,938	18,938	0	146	0	146
71	3,788	13,747	13,747	0	99	0	99
72	2,749	10,092	10,092	0	68	0	68
73	2,018	7,563	7,563	0	47	0	47
74	1,513	5,838	5,838	0	34	0	34
75	1,168	4,675	4,675	0	25	0	25
76	935	3,894	3,894	0	20	0	20
77	779	3,368	3,368	0	16	0	16
78	674	3,009	3,009	0	13	0	13
79	602	2,757	2,757	0	11	0	11
80	551	2,573	2,573	0	10	0	10
81	515	2,432	2,432	0	9	0	9
82	486	2,318	2,318	0	8	0	8
83	464	2,220	2,220	0	7	0	7
84	444	2,132	2,132	0	6	0	6
85	426	2,050	2,050	0	6	0	6
86	410	1,971	1,971	0	5	0	5
87	394	1,890	1,890	0	4	0	4
88	378	1,807	1,807	0	4	0	4
89	361	1,721	1,721	0	4	0	4
90	344	1,630	1,630	0	3	0	3
91	326	1,534	1,534	0	3	0	3
92	307	1,434	1,434	0	2	0	2
93	287	1,330	1,330	0	2	0	2
94	266	1,223	1,223	0	2	0	2
95	245	1,114	1,114	0	1	0	1
96	223	1,002	1,002	0	1	0	1
97	200	889	889	0	1	0	1
98	178	775	775	0	1	0	1
99	155	664	664	0	1	0	1
100	133	0	0	0	0	0	0
Totals	\$ 500,875,361	\$ 500,875,361	\$ 500,875,361	\$ 0	\$ 500,875,361	\$ 0	\$ 500,875,361

Projection of OPEB Plan Net Position and Benefit Payments



SECTION D

GLOSSARY OF TERMS

Glossary of Terms

Accrued Service	Service credited under the system that was rendered before the date of the actuarial valuation.
Actuarial Accrued Liability (AAL)	The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as "accrued liability" or "actuarial liability."
Actuarial Assumptions	These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.
Actuarial Cost Method	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the OPEB trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
Actuarial Equivalent	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
Actuarial Gain (Loss)	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
Actuarial Present Value (APV)	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
Actuarial Valuation	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total OPEB liability, and related actuarial present value of projected benefit payments for OPEB.
Actuarial Valuation Date	The date as of which an actuarial valuation is performed.

Glossary of Terms

Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)	A calculated contribution into an OPEB plan for the reporting period, most often determined based on the funding policy of the plan. Typically the Actuarially Determined Contribution has a normal cost payment and an amortization payment.
Amortization Method	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
Amortization Payment	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
Cost-of-Living Adjustments	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)	A multiple-employer defined benefit OPEB plan in which the OPEB obligations to the employees of more than one employer are pooled and OPEB plan assets can be used to pay the benefits of the employees of any employer that provides benefits through the OPEB plan.
Covered-Employee Payroll	The payroll of employees that are provided with benefits through the OPEB plan.
Deferred Inflows and Outflows	The deferred inflows and outflows of OPEB resources are amounts used under GASB Statement No. 75 in developing the annual OPEB expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in the OPEB expense should be included in the deferred inflows or outflows of resources.
Discount Rate	For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically: <ol style="list-style-type: none">1. The benefit payments to be made while the OPEB plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

Entry Age Actuarial Cost Method (EAN)	The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit ages(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.
Fiduciary Net Position	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
GASB	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
Long-Term Expected Rate of Return	The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.
Money-Weighted Rate of Return	The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 74, the money-weighted rate of return is calculated as the internal rate of return on OPEB plan investments, net of OPEB plan investment expense.
Multiple-Employer Defined Benefit OPEB Plan	A multiple-employer plan is a defined benefit OPEB plan that is used to provide OPEB payments to the employees of more than one employer.
Municipal Bond Rate	The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.
Net OPEB Liability (NOL)	The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan.
Non-Employer Contributing Entities	Non-employer contributing entities are entities that make contributions to an OPEB plan that is used to provide OPEB payments to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities.

Glossary of Terms

Normal Cost	The portion of the actuarial present value allocated to a valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost.
Other Postemployment Benefits (OPEB)	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment healthcare benefits regardless of the manner in which they are provided. Other post-employment benefits do not include termination benefits.
Real Rate of Return	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
Service Cost	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
Total OPEB Expense	The total OPEB expense is the sum of the following items that are recognized at the end of the employer's fiscal year: <ol style="list-style-type: none">1. Service Cost2. Interest on the Total OPEB Liability3. Current-Period Benefit Changes4. Employee Contributions (made negative for addition here)5. Projected Earnings on Plan Investments (made negative for addition here)6. OPEB Plan Administrative Expense7. Other Changes in Plan Fiduciary Net Position8. Recognition of Outflow (Inflow) of Resources due to Liabilities9. Recognition of Outflow (Inflow) of Resources due to Assets
Total OPEB Liability (TOL)	The TOL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
Unfunded Actuarial Accrued Liability (UAAL)	The UAAL is the difference between actuarial accrued liability and valuation assets.
Valuation Assets	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 74 and 75, the valuation assets are equal to the market value of assets.

SECTION E

**DETERMINATION OF PROPORTIONATE SHARE,
PROPORTIONATE SHARES OF NET OPEB LIABILITIES, OPEB
EXPENSE BY EMPLOYER AND SCHEDULE OF DEFERRED INFLOWS
AND OUTFLOWS**

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2017			As of June 30, 2016		
	2017 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2016 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Albany - Emp	\$ 128	0.00021596%	\$ 987	\$ 129	0.00022201%	\$ 1,075
Alexandria - Emp/Pol	4,094	0.00690736%	31,583	4,128	0.00710424%	34,392
Allentown - Emp/Fire/Pol	29,838	0.05034243%	230,183	27,424	0.04719641%	228,480
Allentown Sd - (Sau 53)	71,638	0.12086705%	552,645	73,851	0.12709679%	615,282
Allentown Sewer Commission	560	0.00094483%	4,320	1,216	0.00209272%	10,131
Alstead - Police	2,956	0.00498734%	22,804	2,440	0.00419921%	20,329
Alton - Emp/Fire/Pol	40,302	0.06799721%	310,906	43,634	0.07509365%	363,532
Alton Sd - Emp/Teach	99,613	0.16806624%	768,456	95,185	0.16381238%	793,024
Amherst - Fire/Pol	56,253	0.09490960%	433,959	53,434	0.09195935%	445,180
Amherst Sd - (Sau 39)	291,091	0.49112637%	2,245,597	292,759	0.50383514%	2,439,092
Andover - Police	2,300	0.00388054%	17,743	2,145	0.00369152%	17,871
Andover Sd - (Sau 46)	38,653	0.06521503%	298,185	39,024	0.06715989%	325,125
Androscoggin Valley Reg Refuse	1,774	0.00299308%	13,685	1,777	0.00305820%	14,805
Antrim - Emp/Pol	15,292	0.02580054%	117,969	15,435	0.02656347%	128,595
Ashland - Emp/Pol	11,821	0.01994429%	91,192	11,550	0.01987743%	96,228
Ashland Electric Dept - Emp	878	0.00148135%	6,773	832	0.00143186%	6,932
Ashland Sd - (Sau 02)	35,553	0.05998473%	274,271	34,261	0.05896282%	285,442
Atkinson - Emp/Police	16,144	0.02723803%	124,542	16,479	0.02836018%	137,293
Auburn - Emp/Fire/Pol	26,225	0.04424661%	202,311	27,702	0.04767485%	230,796
Auburn Sd - (Sau 15)	95,696	0.16145751%	738,239	92,657	0.15946172%	771,963
Baker Free Library - Emp	376	0.00063438%	2,901	370	0.00063677%	3,083
Barnstead - Emp/Fire/Pol	22,088	0.03726669%	170,396	19,975	0.03437676%	166,420
Barnstead Sd - Emp/Teach	84,135	0.14195189%	649,052	83,816	0.14424645%	698,305
Barrington - Emp/Pol/Fire	36,036	0.06079965%	277,997	34,028	0.05856183%	283,501
Barrington Sd - Emp/Teach	161,352	0.27223178%	1,244,736	148,069	0.25482518%	1,233,622
Bartlett - Fire/Pol	8,599	0.01450816%	66,336	5,744	0.00988536%	47,856
Bartlett Sd - (Sau 09)	53,565	0.09037443%	413,223	57,893	0.09963324%	482,330
Bath Sd - (Sau 23)	12,892	0.02175128%	99,454	12,633	0.02174126%	105,251
Bcep Solid Waste District	1,158	0.00195377%	8,933	1,138	0.00195849%	9,481
Bedford - Emp/Fire/Pol	205,992	0.34754803%	1,589,108	190,370	0.32762475%	1,586,049
Bedford Sd - Emp/Teach	721,277	1.21693268%	5,564,229	702,703	1.20934442%	5,854,499
Belknap County - Emp/Pol	94,124	0.15880525%	726,112	88,948	0.15307857%	741,061
Belknap County Conserv. Dist	170	0.00028682%	1,311	170	0.00029257%	1,416
Belmont - Emp/Fire/Pol	68,183	0.11503780%	525,992	67,516	0.11619432%	562,503
Bennington - Emp/Pol	6,063	0.01022944%	46,772	5,891	0.01013835%	49,080
Berlin - Emp/Fire/Pol	116,766	0.19700664%	900,781	115,920	0.19949709%	965,776
Berlin Housing Authority - Emp	784	0.00132276%	6,048	761	0.00130967%	6,340
Berlin Water Works - Emp	1,996	0.00336763%	15,398	2,235	0.00384641%	18,621
Bethlehem - Emp/Fir/Pol	12,650	0.02134298%	97,587	13,655	0.02350011%	113,765
Bethlehem Sd - (Sau 35)	36,982	0.06239573%	285,294	37,051	0.06376438%	308,687
Boscawen - Emp/Pol	17,937	0.03026316%	138,373	14,536	0.02501630%	121,105
Bow - Emp/Fire/Pol	54,874	0.09258297%	423,321	52,321	0.09004389%	435,907
Bow Sd - Emp/Teach (Sau 67)	321,201	0.54192771%	2,477,878	310,380	0.53416069%	2,585,900
Bradford - Police	6,971	0.01176141%	53,777	6,429	0.01106424%	53,563
Brentwood - Emp/Fire/Pol	19,139	0.03229117%	147,646	17,728	0.03050970%	147,699
Brentwood Sd - (Sau 16)	56,104	0.09465821%	432,809	55,390	0.09532560%	461,476
Bristol - Emp/Fire/Pol	37,807	0.06378766%	291,659	39,638	0.06821658%	330,240
Brookline - Emp/Fire/Pol	28,792	0.04857763%	222,113	25,315	0.04356685%	210,909
Brookline Public Library - Emp	267	0.00045048%	2,060	186	0.00032010%	1,550
Brookline Sd - (Sau 41)	100,502	0.16956616%	775,314	96,505	0.16608408%	804,022

Schedule of Net OPEB Liability by Employer

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Campton - Emp/Pol	\$ 15,573	0.02627464%	\$ 120,137	\$ 13,828	0.02379784%	\$ 115,207
Campton Sd - (Sau 48)	67,130	0.11326119%	517,869	70,147	0.12072224%	584,423
Campton/Thornton Fire Dept	8,158	0.01376411%	62,934	5,590	0.00962033%	46,573
Canaan - Emp/Pol	16,989	0.02866370%	131,060	16,385	0.02819841%	136,510
Candia - Police	15,414	0.02600638%	118,910	15,127	0.02603341%	126,029
Candia Sd - (Sau 15)	59,940	0.10113028%	462,402	59,970	0.10320773%	499,634
Canterbury - Emp/Pol/Fire	6,652	0.01122320%	51,316	5,611	0.00965647%	46,747
Carroll - Emp/Fire/Pol	13,202	0.02227431%	101,846	13,163	0.02265338%	109,666
Carroll County - Emp/Pol	103,124	0.17398997%	795,541	89,877	0.15467737%	748,801
Center Conway Fire Precinct	2,086	0.00351948%	16,092	0	0	0
Center Harbor - Police	8,522	0.01437825%	65,742	8,314	0.01430831%	69,267
Central Hooksett Water Precinct	552	0.00093133%	4,258	446	0.00076756%	3,716
Charlestown - Emp/Pol	13,819	0.02331530%	106,605	10,275	0.01768317%	85,605
Cheshire County - Emp/Pol	135,777	0.22908185%	1,047,440	149,280	0.25690930%	1,243,711
Chester - Emp/Fire/Pol	21,242	0.03583933%	163,870	20,042	0.03449207%	166,978
Chester Sd - (Sau 82)	82,889	0.13984965%	639,440	79,557	0.13691675%	662,821
Chesterfield - Emp/Pol	12,997	0.02192843%	100,264	12,533	0.02156916%	104,417
Chesterfield Sd - (Sau 29)	54,658	0.09221853%	421,654	52,635	0.09058428%	438,523
Chichester - Emp/Pol	11,541	0.01947188%	89,032	9,614	0.01654559%	80,098
Chichester Sd - (Sau 53)	46,999	0.07929633%	362,570	46,783	0.08051305%	389,768
Claremont - Emp/Fire/Pol	114,068	0.19245460%	879,968	114,660	0.19732865%	955,278
Claremont Sd - (Sau 06)	308,872	0.52112632%	2,382,766	308,369	0.53069978%	2,569,145
Clarksville - Emp	119	0.00020078%	918	120	0.00020652%	1,000
Cocheco Arts & Tech Acad	5,666	0.00955963%	43,710	4,919	0.00846555%	40,982
Colebrook - Emp/Pol	10,487	0.01769358%	80,901	10,954	0.01885172%	91,262
Colebrook Sd - (Sau 07)	65,240	0.11007240%	503,288	65,533	0.11278160%	545,982
Community College System Of Nh	708,154	1.19479167%	5,462,993	734,334	1.26378104%	6,118,030
Concord - Emp/Fire/Pol	582,691	0.98311151%	4,495,120	553,942	0.95332832%	4,615,112
Concord Reg Sol Waste Res Rec	0	0.00000000%	0	235	0.00040443%	1,958
Concord Sd - Emp/Teach	877,454	1.48043325%	6,769,044	859,631	1.47941585%	7,161,929
Contoocook Valley Sd	469,547	0.79221588%	3,622,280	472,170	0.81259957%	3,933,837
Conway - Emp/Pol	72,559	0.12242095%	559,750	69,082	0.11888939%	575,550
Conway Sd - (Sau 09)	288,480	0.48672111%	2,225,454	280,388	0.48254478%	2,336,024
Conway Village Fire District	12,669	0.02137503%	97,734	12,259	0.02109761%	102,135
Cook Memorial Library	70	0.00011810%	540	0	0	0
Coos County - Emp/Pol	54,853	0.09254754%	423,159	55,836	0.09609316%	465,192
Coos County Nursing Home - Emp	8,667	0.01462289%	66,861	8,315	0.01431003%	69,276
Cornish - Emp	614	0.00103594%	4,737	515	0.00088631%	4,291
Cornish Sd - (Sau 100)	18,279	0.03084018%	141,012	15,559	0.02677687%	129,628
Croydon Sd - (Sau 99)	3,808	0.00642483%	29,377	3,704	0.00637454%	30,859
Danville - Pol	10,812	0.01824192%	83,408	12,435	0.02140050%	103,601
Deerfield - Emp/Pol	17,517	0.02955454%	135,133	17,516	0.03014485%	145,933
Deerfield Sd - (Sau 53)	106,408	0.17953071%	820,875	101,633	0.17490932%	846,745
Deering - Police	5,305	0.00895055%	40,925	5,102	0.00878049%	42,507
Derry - Emp/Fire/Pol	406,367	0.68561910%	3,134,883	391,384	0.67356772%	3,260,776
Derry Housing Authority - Emp	238	0.00040155%	1,836	236	0.00040615%	1,966
Dorchester - Emp	42	0.00007086%	324	118	0.00020308%	983
Dover - Emp/Fire/Pol/Teacher	956,511	1.61381757%	7,378,922	934,029	1.60745402%	7,781,769
Dover Housing Authority	3,812	0.00643158%	29,407	3,727	0.00641413%	31,051
Dresden Sd - (Sau 70)	130,637	0.22040968%	1,007,788	129,421	0.22273217%	1,078,258

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Dublin - Emp/Fir/Pol	\$ 7,057	0.01190651%	\$ 54,441	\$ 7,586	0.01305543%	\$ 63,202
Dunbarton - Emp/Pol	10,394	0.01753667%	80,184	9,839	0.01693281%	81,973
Dunbarton Sd - (Sau 67)	33,346	0.05626110%	257,245	30,322	0.05218384%	252,625
Durham - Emp/Fire/Pol	144,580	0.24393420%	1,115,350	140,610	0.24198832%	1,171,478
East Kingston - Emp/Pol/Fire	12,670	0.02137672%	97,742	10,784	0.01855915%	89,846
East Kingston Sd - (Sau 16)	32,325	0.05453848%	249,368	28,877	0.04969701%	240,586
Effingham - Pol	4,995	0.00842752%	38,533	5,064	0.00871509%	42,190
Enfield - Emp/Pol	24,073	0.04061577%	185,709	19,727	0.03394996%	164,354
Epping - Emp/Fire/Pol	55,509	0.09365433%	428,219	50,668	0.08719909%	422,135
Epping Sd - (Sau 14)	187,527	0.31639403%	1,446,661	182,532	0.31413564%	1,520,747
Epsom - Emp/Fire/Pol	25,688	0.04334058%	198,168	25,753	0.04432064%	214,559
Epsom Sd - (Sau 53)	74,994	0.12652927%	578,535	73,558	0.12659254%	612,841
Errol Sd - (Sau 20)	4,625	0.00780326%	35,679	4,409	0.00758784%	36,733
Exeter - Emp/Fire/Pol	159,488	0.26908686%	1,230,356	162,243	0.27921848%	1,351,711
Exeter Reg Coop Sd - (Sau 16)	626,369	1.05680468%	4,832,070	614,674	1.05784744%	5,121,095
Exeter Sd - (Sau 16)	226,983	0.38296387%	1,751,041	217,707	0.37467144%	1,813,804
Fall Mountain Reg Sd	305,166	0.51487359%	2,354,177	297,725	0.51238157%	2,480,466
Farmington - Fire/Pol	29,843	0.05035087%	230,221	28,787	0.04954212%	239,836
Farmington Sd - (Sau 61)	172,217	0.29056312%	1,328,553	175,478	0.30199578%	1,461,977
Fitzwilliam - Emp/Pol	6,850	0.01155726%	52,844	6,987	0.01202455%	58,211
Fracestown - Emp/Pol	1,366	0.00230470%	10,538	589	0.00101366%	4,907
Franconia - Police	8,367	0.01411673%	64,546	7,401	0.01273704%	61,661
Franklin - Emp/Fire/Pol	94,683	0.15974839%	730,424	90,580	0.15588722%	754,658
Franklin Sd - (Sau 18)	146,561	0.24727653%	1,130,632	151,574	0.26085725%	1,262,824
Freedom - Police/Fire	5,694	0.00960687%	43,926	6,096	0.01049115%	50,788
Freedom Sd - (Sau 13)	15,633	0.02637587%	120,599	15,118	0.02601792%	125,954
Fremont - Police	9,211	0.01554072%	71,057	8,325	0.01432724%	69,359
Fremont Sd - (Sau 83)	75,392	0.12720077%	581,605	72,920	0.12549455%	607,526
Gilford - Emp/Fire/Pol	92,272	0.15568057%	711,824	89,011	0.15318699%	741,586
Gilford Sd - Emp/Teach	254,472	0.42934309%	1,963,102	252,524	0.43459113%	2,103,878
Gilmanton - Emp/Fire/Pol	22,115	0.03731225%	170,604	21,190	0.03646777%	176,542
Gilmanton Sd - Emp/Teach	75,266	0.12698818%	580,633	67,785	0.11665727%	564,744
Goffstown - Emp/Fire/Pol	133,647	0.22548813%	1,031,008	134,316	0.23115641%	1,119,040
Goffstown Sd - (Sau 19)	463,014	0.78119345%	3,571,882	453,727	0.78085936%	3,780,181
Goffstown Village Water Prcnct	360	0.00060739%	2,777	357	0.00061439%	2,974
Gorham - Emp/Fire/Pol	22,759	0.03839880%	175,572	21,912	0.03771032%	182,558
Goshen - Emp/Pol	345	0.00058208%	2,661	320	0.00055072%	2,666
Governor Wentworth Reg Sd	496,970	0.83848374%	3,833,832	482,656	0.83064586%	4,021,200
Grafton - Emp/Pol	2,420	0.00408300%	18,669	1,898	0.00326644%	15,813
Grafton County - Emp/Pol	156,895	0.26471197%	1,210,353	153,787	0.26466580%	1,281,261
Grantham - Emp/Pol	10,284	0.01735108%	79,335	9,091	0.01564551%	75,741
Grantham Sd (Sau75)	46,487	0.07843249%	358,620	44,960	0.07737568%	374,580
Great Bay Elearning Charter Sc	19,317	0.03259149%	149,019	18,286	0.03147001%	152,348
Greenfield - Emp/Pol	8,729	0.01472750%	67,339	7,617	0.01310878%	63,460
Greenland - Emp/Pol	25,127	0.04239407%	193,840	25,936	0.04463558%	216,083
Greenland Sd - (Sau 50)	67,932	0.11461432%	524,056	66,383	0.11424444%	553,063
Greenville - Emp/Pol	13,165	0.02221188%	101,560	11,272	0.01939899%	93,912
Groton - Emp/Pol	2,401	0.00405095%	18,522	2,204	0.00379306%	18,362
Grs Coop Sd - (Sau 20)	76,242	0.12863488%	588,162	73,557	0.12659082%	612,833
Hampstead - Emp/Fire/Pol	36,406	0.06142391%	280,851	35,745	0.06151677%	297,806

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Hampstead Sd - (Sau 55)	\$ 202,149	0.34106415%	\$ 1,559,461	\$ 200,378	0.34484842%	\$ 1,669,429
Hampton - Emp/Fire/Pol	242,858	0.40974804%	1,873,507	241,643	0.41586504%	2,013,224
Hampton Falls - Emp/Fire/Pol	14,685	0.02477641%	113,286	11,984	0.02062434%	99,844
Hampton Falls Sd - (Sau 21)	67,882	0.11452996%	523,670	68,050	0.11711333%	566,952
Hampton Sd - (Sau 90)	255,010	0.43025080%	1,967,253	257,780	0.44363665%	2,147,668
Hancock - Police	6,890	0.01162475%	53,152	5,849	0.01006607%	48,730
Hanover - Emp/Fire/Pol	137,884	0.23263676%	1,063,694	128,069	0.22040539%	1,066,994
Hanover Sd - (Sau 70)	118,875	0.20056493%	917,051	117,831	0.20278590%	981,697
Harrisville - Police	2,292	0.00386704%	17,681	2,137	0.00367775%	17,804
Harrisville Sd - (Sau 29)	10,962	0.01849500%	84,565	9,622	0.01655936%	80,165
Haverhill - Emp/Pol	18,659	0.03148131%	143,943	17,578	0.03025155%	146,449
Haverhill Coop Sd - (Sau 23)	136,626	0.23051428%	1,053,990	143,688	0.24728553%	1,197,122
Hebron - Emp/Pol	2,615	0.00441201%	20,173	2,662	0.00458127%	22,178
Henniker - Emp/Fire/Pol	25,966	0.04380962%	200,312	26,172	0.04504173%	218,049
Henniker Sd - (Sau 24)	87,165	0.14706408%	672,427	85,146	0.14653536%	709,385
Hill Sd - (Sau 103)	7,846	0.01323771%	60,527	9,008	0.01550267%	75,049
Hillsboro-Deering Sd (Sau 34)	244,939	0.41325909%	1,889,561	238,106	0.40977790%	1,983,756
Hillsborough - Fire/Pol	44,072	0.07435792%	339,990	41,352	0.07116635%	344,520
Hillsborough County - Emp/Pol	347,860	0.58690656%	2,683,536	354,206	0.60958478%	2,951,032
Hinsdale - Emp/Pol	19,155	0.03231816%	147,770	18,501	0.03184003%	154,139
Hinsdale Sd - (Sau 92)	111,558	0.18821975%	860,605	104,425	0.17971432%	870,006
Holderness - Emp/Fire/Pol	14,626	0.02467687%	112,831	14,532	0.02500942%	121,072
Holderness Sd - (Sau 48)	41,223	0.06955111%	318,011	40,207	0.06919582%	334,981
Hollis - Emp/Fire/Pol	66,025	0.11139684%	509,344	67,509	0.11618227%	562,444
Hollis Sd - (Sau 41)	143,493	0.24210022%	1,106,964	135,535	0.23325430%	1,129,196
Hollis-Brookline Coop (Sau 41)	236,459	0.39895170%	1,824,143	230,767	0.39714756%	1,922,612
Hooksett - Emp/Fire/Police	149,188	0.25170878%	1,150,898	153,702	0.26451951%	1,280,553
Hooksett Public Library - Emp	934	0.00157584%	7,205	882	0.00151791%	7,348
Hooksett Sd - (Sau 15)	219,723	0.37071486%	1,695,034	219,318	0.37744396%	1,827,226
Hooksett Sewer Commission	994	0.00167707%	7,668	968	0.00166592%	8,065
Hooksett Village Water Precinct	903	0.00152353%	6,966	645	0.00111004%	5,374
Hopkinton - Emp/Fire/Pol	33,740	0.05692585%	260,284	37,277	0.06415332%	310,570
Hopkinton Sd - Emp/Teach	197,839	0.33379235%	1,526,212	204,113	0.35127631%	1,700,547
Hudson - Emp/Fire/Pol	272,617	0.45995718%	2,103,080	260,278	0.44793568%	2,168,480
Hudson Sd - Emp/Teach	526,264	0.88790834%	4,059,818	520,832	0.89634636%	4,339,259
Inter-Lakes Sd - (Sau 02)	258,829	0.43669418%	1,996,714	244,705	0.42113471%	2,038,735
Jackson - Emp/Pol/Fire	5,633	0.00950395%	43,455	6,946	0.01195399%	57,870
Jackson Sd - (Sau 09)	10,398	0.01754342%	80,214	10,172	0.01750590%	84,747
Jaffrey - Emp/Fire/Pol	41,025	0.06921705%	316,484	42,207	0.07263780%	351,643
Jaffrey-Rindge Coop Sd	268,165	0.45244581%	2,068,736	260,141	0.44769991%	2,167,339
Jefferson - Emp	314	0.00052978%	2,422	293	0.00050425%	2,441
John Stark Reg Sd - (Sau 24)	147,257	0.24845081%	1,136,001	146,200	0.25160865%	1,218,051
Kearsarge Reg Coop Sd	395,422	0.66715278%	3,050,449	389,693	0.67065753%	3,246,688
Keene - Emp/Fire/Pol	306,698	0.51745837%	2,365,995	308,959	0.53171517%	2,574,061
Keene Sd - (Sau 29)	633,036	1.06805319%	4,883,502	650,854	1.12011284%	5,422,525
Kensington - Police	8,744	0.01475281%	67,455	8,683	0.01494335%	72,342
Kensington Sd - (Sau 16)	29,546	0.04984977%	227,930	28,503	0.04905336%	237,470
Kingston - Emp/Fire/Pol	27,839	0.04696973%	214,762	31,524	0.05425247%	262,639
Laconia - Emp/Fire/Pol	235,784	0.39781285%	1,818,935	230,407	0.39652801%	1,919,613
Laconia Housing & Redevelopmnt	2,990	0.00504470%	23,066	2,829	0.00486868%	23,570

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Laconia Sd - Empl/Teach	\$ 358,604	0.60503375%	\$ 2,766,420	\$ 390,930	0.67278639%	\$ 3,256,994
Laconia Water Works - Emp	2,876	0.00485236%	22,187	2,605	0.00448318%	21,703
Lafayette Reg Coop Sd (Sau 35)	27,755	0.04682801%	214,114	26,714	0.04597451%	222,565
Lakes Region Mutual Fire Aid	6,012	0.01014340%	46,379	5,860	0.01008500%	48,822
Lakes Region Planning Comm.	601	0.00101400%	4,636	744	0.00128042%	6,199
Lancaster - Emp/Fire/Pol	21,350	0.03602155%	164,703	21,366	0.03677066%	178,009
Landaff Sd - (Sau 35)	1,857	0.00313312%	14,326	1,542	0.00265377%	12,847
Langdon - Police	861	0.00145267%	6,642	1,911	0.00328881%	15,921
Lebanon - Emp/Fire/Pol	211,169	0.35628262%	1,629,045	203,555	0.35031600%	1,695,898
Lebanon Sd(Sau 88) - Emp/Teach	419,044	0.70700763%	3,232,679	413,027	0.71081509%	3,441,093
Lee - Emp/Fire/Pol	22,555	0.03805461%	173,999	23,312	0.04011971%	194,222
Lempster - Emp/Pol	848	0.00143074%	6,542	806	0.00138712%	6,715
Lempster Sd Emp/Teachers	17,542	0.02959672%	135,326	21,941	0.03776023%	182,799
Lincoln - Emp/Pol	22,050	0.03720258%	170,103	20,516	0.03530782%	170,927
Lincoln-Woodstock Sd	81,470	0.13745552%	628,493	80,621	0.13874789%	671,686
Lisbon - Police	6,859	0.01157245%	52,913	6,860	0.01180599%	57,153
Lisbon Reg Sd - (Sau 35)	72,229	0.12186418%	557,204	69,543	0.11968277%	579,391
Litchfield - Emp/Fire/Pol	47,777	0.08060897%	368,572	45,844	0.07889704%	381,945
Litchfield Sd - Emp/Teach	226,751	0.38257244%	1,749,251	224,608	0.38654799%	1,871,299
Littleton - Emp/Fire/Pol	49,391	0.08333209%	381,023	48,379	0.08325975%	403,065
Littleton Public Library - Emp	407	0.00068669%	3,140	382	0.00065742%	3,183
Littleton Sd - Emp/Teach	184,957	0.31205795%	1,426,835	175,998	0.30289069%	1,466,310
Littleton Water & Light Dept	3,466	0.00584781%	26,738	3,558	0.00612328%	29,643
Londonderry - Emp/Fire/Pol	361,119	0.60927704%	2,785,822	358,329	0.61668041%	2,985,382
Londonderry Sd - Emp/Teach	885,695	1.49433740%	6,832,618	866,717	1.49161078%	7,220,966
Loudon - Emp/Fire/Pol	25,067	0.04229284%	193,377	22,220	0.03824038%	185,124
Lyme - Emp/Pol	5,014	0.00845958%	38,680	5,741	0.00988020%	47,831
Lyme Sd - (Sau 76)	52,930	0.08930307%	408,324	48,341	0.08319435%	402,748
Lyndeborough - Police	1,691	0.00285304%	13,045	1,282	0.00220631%	10,681
Madison - Emp/Pol	9,447	0.01593890%	72,878	10,972	0.01888270%	91,412
Madison Sd - (Sau 13)	33,113	0.05586798%	255,447	30,596	0.05265539%	254,907
Manchester - Fire/Pol	1,494,227	2.52104763%	11,527,086	1,472,583	2.53429975%	12,268,677
Manchester Sd - Empl/Teacher	2,321,722	3.91719046%	17,910,725	2,300,233	3.95867663%	19,164,160
Marlborough - Emp/Pol	7,181	0.01211572%	55,397	8,007	0.01377996%	66,710
Marlborough Sd - (Sau 29)	30,514	0.05148297%	235,398	30,868	0.05312350%	257,174
Marlow - Emp	524	0.00088409%	4,042	509	0.00087598%	4,241
Marlow Sd - (Sau 29)	8,055	0.01359033%	62,140	6,929	0.01192474%	57,728
Mascenic Reg Sd - (Sau 87)	153,553	0.25907337%	1,184,571	157,901	0.27174595%	1,315,536
Mascoma Valley Sd - Empl/Teach	229,524	0.38725102%	1,770,643	223,921	0.38536567%	1,865,575
Mason - Police	5,750	0.00970135%	44,358	6,122	0.01053590%	51,005
Mason Sd (Sau 89)	10,459	0.01764634%	80,685	10,178	0.01751623%	84,797
Maxfield Public Library	237	0.00039986%	1,828	221	0.00038034%	1,841
Meredith - Emp/Fire/Pol	53,347	0.09000662%	411,541	49,743	0.08560718%	414,429
Meriden Village Water District	152	0.00025645%	1,173	149	0.00025643%	1,241
Merrimack - Emp/Fire/Pol	260,311	0.43919460%	2,008,147	239,958	0.41296518%	1,999,186
Merrimack County - Emp/Pol	330,831	0.55817537%	2,552,167	333,884	0.57461083%	2,781,721
Merrimack Sd - Emp/Teach	668,104	1.12721963%	5,154,031	661,375	1.13821937%	5,510,179
Merrimack Valley Sd (Sau 46)	424,721	0.71658581%	3,276,474	436,273	0.75082121%	3,634,765
Merrimack Village District	2,384	0.00402227%	18,391	2,418	0.00416135%	20,145
Middleton - Police	8,859	0.01494683%	68,342	8,898	0.01531336%	74,133

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2017			As of June 30, 2016		
	2017 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2016 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Middleton Sd - Emp/Teach	\$ 17,568	0.02964059%	\$ 135,527	\$ -	\$ -	\$ -
Milan Sd - (Sau 20)	14,358	0.02422470%	110,764	12,040	0.02072071%	100,310
Milford - Emp/Fire/Pol	93,959	0.15852686%	724,839	88,645	0.15255711%	738,537
Milford Area Communication Ctr	912	0.00153872%	7,036	945	0.00162633%	7,873
Milford Sd - Empl/Teacher	440,069	0.74248084%	3,394,875	433,183	0.74550336%	3,609,021
Milton - Emp/Fire/Pol	23,302	0.03931494%	179,761	24,292	0.04180627%	202,386
Milton Sd - (Sau 64)	93,943	0.15849987%	724,715	92,346	0.15892649%	769,371
Monadnock Reg Sd - (Sau 93)	308,831	0.52105715%	2,382,450	306,517	0.52751251%	2,553,716
Monroe - Emp	282	0.00047579%	2,175	262	0.00045090%	2,183
Monroe Sd - Emp/Tch	20,266	0.03419263%	156,340	19,359	0.03331663%	161,288
Mont Vernon - Emp/Pol	8,865	0.01495696%	68,388	8,786	0.01512061%	73,200
Mont Vernon Sd - (Sau 39)	32,793	0.05532808%	252,979	32,753	0.05636757%	272,878
Moultonborough - Emp/Fire/Pol	42,826	0.07225568%	330,378	43,429	0.07474085%	361,824
Moultonborough Sd - Emp/Teach	142,723	0.24080108%	1,101,024	140,763	0.24225163%	1,172,753
Nashua - Emp/Fire/Pol	1,216,714	2.05282996%	9,386,236	1,196,148	2.05855804%	9,965,587
Nashua Airport Authority - Emp	649	0.00109499%	5,007	451	0.00077617%	3,757
Nashua Housing Authority	3,666	0.00618525%	28,281	3,419	0.00588406%	28,485
Ne Interstate Water Pol Cntrl	548	0.00092458%	4,227	524	0.00090180%	4,366
Nelson - Emp	483	0.00081491%	3,726	459	0.00078993%	3,824
Nelson Sd - (Sau 29)	10,380	0.01751305%	80,076	10,128	0.01743018%	84,380
New Boston - Police	15,575	0.02627801%	120,152	12,965	0.02231263%	108,017
New Boston Sd - (Sau 19)	82,152	0.13860619%	633,755	78,791	0.13559848%	656,439
New Castle - Emp/Fire/Pol	16,080	0.02713005%	124,048	16,301	0.02805385%	135,810
New Castle Sd - (Sau 50)	11,476	0.01936221%	88,531	13,694	0.02356723%	114,090
New Durham - Emp/Pol	9,115	0.01537875%	70,317	11,337	0.01951086%	94,453
New Hampton - Emp/Pol/Fire	13,257	0.02236710%	102,270	14,007	0.02410590%	116,698
New Ipswich - Emp/Pol	13,672	0.02306729%	105,471	16,276	0.02801082%	135,602
New London - Emp/Fire/Pol	29,343	0.04950727%	226,364	26,678	0.04591256%	222,265
New London-Springfield Wtr Sys	474	0.00079973%	3,657	453	0.00077961%	3,774
Newbury - Police	10,264	0.01731734%	79,181	10,295	0.01771759%	85,772
Newfields - Emp/Pol	7,488	0.01263369%	57,766	10,722	0.01845245%	89,329
Newfields Sd - (Sau 16)	26,822	0.04525386%	206,916	23,832	0.04101462%	198,554
Newfound Area Sd - Emp/Teach	219,883	0.37098481%	1,696,269	215,604	0.37105220%	1,796,283
Newington - Emp/Fire/Pol	55,533	0.09369483%	428,405	54,067	0.09304873%	450,454
Newington Sd - (Sau 50)	13,900	0.02345197%	107,230	13,876	0.02388045%	115,607
Newmarket - Emp/Pol/Fire	44,462	0.07501592%	342,998	45,126	0.07766137%	375,963
Newmarket Sd - Emp/Teach	200,630	0.33850130%	1,547,743	193,449	0.33292368%	1,611,701
Newport - Emp/Fire/Pol	52,320	0.08827388%	403,618	51,184	0.08808712%	426,434
Newport Sd - (Sau 43)	151,294	0.25526201%	1,167,145	154,953	0.26667247%	1,290,975
Newton - Emp/Pol	14,990	0.02529101%	115,639	17,771	0.03058370%	148,057
Next Charter School	8,003	0.01350260%	61,738	6,224	0.01071144%	51,855
Nh Community Developmental Fin	1,279	0.00215792%	9,867	1,240	0.00213403%	10,331
Nh Land & Community Heritage	1,546	0.00260840%	11,926	1,392	0.00239562%	11,597
Nh Municipal Bond Bank - Emp	1,037	0.00174962%	8,000	558	0.00096031%	4,649
North Conway Wtr Prct&Fire Dep	7,135	0.01203811%	55,042	6,902	0.01187827%	57,503
North Country Charter Academy	5,995	0.01011472%	46,248	6,178	0.01063227%	51,471
North Country Education Servic	19,709	0.03325286%	152,043	18,422	0.03170407%	153,481
North Hampton - Emp/Fire/Pol	73,920	0.12471722%	570,249	66,770	0.11491046%	556,288
North Hampton Sd - (Sau 21)	107,194	0.18085684%	826,939	109,844	0.18904036%	915,154
Northfield - Emp/Pol	20,459	0.03451826%	157,829	17,175	0.02955799%	143,092

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2017			As of June 30, 2016		
	2017 Employer	Proportionate	Net OPEB Liability	2016 Employer	Proportionate	Net OPEB Liability
	Contribution	Share	Under Current Discount Rate	Contribution	Share	Under Current Discount Rate
Northumberland - Emp/Pol	\$ 1,593	0.00268770%	\$ 12,289	\$ 5,167	0.00889235%	\$ 43,048
Northumberland Sd - (Sau 58)	59,901	0.10106448%	462,101	64,331	0.11071297%	535,967
Northwood - Emp/Fire/Pol	27,036	0.04561492%	208,567	27,506	0.04733753%	229,163
Northwood Sd - (Sau 44)	55,138	0.09302838%	425,357	59,241	0.10195313%	493,560
Nottingham - Fire/Pol	18,742	0.03162135%	144,584	17,803	0.03063877%	148,324
Nottingham Sd - (Sau 44)	87,023	0.14682450%	671,331	83,399	0.14352880%	694,830
Orford - Emp/Pol	2,322	0.00391766%	17,913	3,077	0.00529548%	25,636
Ossipee - Emp/Pol	28,124	0.04745058%	216,960	26,238	0.04515532%	218,599
Oyster River Coop Sd	482,141	0.81346437%	3,719,435	448,295	0.77151095%	3,734,925
Pease Development Authority	56,092	0.09463797%	432,717	55,827	0.09607768%	465,117
Pelham - Emp/Fire/Pol	122,775	0.20714498%	947,137	123,531	0.21259554%	1,029,186
Pelham Sd - (Sau 28)	291,187	0.49128834%	2,246,337	278,355	0.47904601%	2,319,087
Pembroke - Emp/Pol	28,798	0.04858775%	222,160	27,159	0.04674035%	226,272
Pembroke Sd - (Sau 53)	301,793	0.50918269%	2,328,156	291,386	0.50147222%	2,427,653
Pemi Baker Coop - (Sau 48)	141,722	0.23911221%	1,093,302	131,924	0.22703981%	1,099,112
Penacook Boscawen Water Prcnct	202	0.00034081%	1,558	328	0.00056448%	2,733
Peterborough - Emp/Fire/Pol	45,120	0.07612610%	348,074	44,217	0.07609699%	368,389
Piermont Police	2,227	0.00375738%	17,180	2,150	0.00370013%	17,913
Piermont Sd - (Sau 23)	11,800	0.01990886%	91,030	13,099	0.02254324%	109,133
Pittsburg - Emp/Pol	2,474	0.00417411%	19,085	2,521	0.00433861%	21,003
Pittsburg Sd - (Sau 07)	27,595	0.04655806%	212,879	29,136	0.05014275%	242,744
Pittsfield - Emp/Fire/Pol	30,079	0.05074904%	232,042	29,984	0.05160215%	249,809
Pittsfield Sd - (Sau 51)	101,727	0.17163297%	784,764	105,052	0.18079338%	875,230
Plainfield - Emp/Pol	8,796	0.01484054%	67,856	6,962	0.01198153%	58,003
Plainfield Sd - Emp/Teach	47,240	0.07970294%	364,429	49,323	0.08488436%	410,930
Plaistow - Emp/Fire/Pol	60,623	0.10228263%	467,671	58,711	0.10104101%	489,145
Plaistow Public Library - Emp	366	0.00061751%	2,823	362	0.00062300%	3,016
Plymouth - Emp/Fire/Pol	59,330	0.10010109%	457,696	55,555	0.09560957%	462,851
Plymouth Sd - (Sau 48)	97,966	0.16528744%	755,750	95,119	0.16369879%	792,474
Plymouth Village Water & Sewer	1,704	0.00287497%	13,145	1,484	0.00255395%	12,364
Portsmouth - Emp/Fire/Pol	414,923	0.70005471%	3,200,888	394,753	0.67936573%	3,288,845
Portsmouth Housing Authority	4,228	0.00713345%	32,617	4,346	0.00747942%	36,208
Portsmouth Sd - Emp/Teacher	624,765	1.05409842%	4,819,696	624,119	1.07410219%	5,199,785
Portsmouth-Josie F. Prescott	99	0.00016703%	764	199	0.00034248%	1,658
Profile Coop Sd - (Sau 35)	56,287	0.09496697%	434,221	57,467	0.09890010%	478,781
Prospect Mountain High School	93,172	0.15719904%	718,767	99,872	0.17187865%	832,074
Raymond - Emp/Fire/Pol	55,476	0.09359866%	427,965	56,649	0.09749233%	471,965
Raymond Sd - Emp/Teach	232,799	0.39277658%	1,795,908	226,651	0.39006397%	1,888,320
Rindge - Emp/Fire/Pol	24,211	0.04084860%	186,774	24,777	0.04264095%	206,427
Rivendell Interstate Sd	21,544	0.03634886%	166,199	29,240	0.05032173%	243,610
Rochester - Emp/Fire/Pol	257,115	0.43380234%	1,983,492	264,791	0.45570251%	2,206,080
Rockingham County-Emp/Pol/Fire	266,935	0.45037056%	2,059,247	279,792	0.48151907%	2,331,059
Rockingham Planning Comm - Emp	1,023	0.00172600%	7,892	922	0.00158675%	7,682
Rollinsford - Emp/Pol	8,272	0.01395645%	63,814	8,402	0.01445975%	70,000
Rollinsford Sd - (Sau 56)	29,223	0.04930481%	225,438	32,237	0.05547954%	268,579
Rumney - Emp/Pol	4,325	0.00729710%	33,365	4,110	0.00707327%	34,242
Rumney Sd - (Sau 48) Emp/Teach	24,327	0.04104432%	187,669	20,503	0.03528545%	170,819
Rye - Emp/Fire/Pol	59,557	0.10048409%	459,447	58,440	0.10057462%	486,887
Rye Sd - (Sau 50)	112,351	0.18955769%	866,722	116,930	0.20123529%	974,191
Rye Water District - Emp	714	0.00120465%	5,508	576	0.00099129%	4,799

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2017			As of June 30, 2016		
	2017 Employer Contribution	Proportionate Share	Net OPEB Liability	2016 Employer Contribution	Proportionate Share	Net OPEB Liability
			Under Current Discount Rate			Under Current Discount Rate
Salem - Emp/Fire/Pol	\$ 475,631	0.80248075%	\$ 3,669,214	\$ 479,403	0.82504749%	\$ 3,994,098
Salem Housing Authority - Emp	871	0.00146954%	6,719	843	0.00145079%	7,023
Salem Sd - Emp/Teach	743,249	1.25400366%	5,733,731	732,908	1.26132691%	6,106,149
Salisbury - Emp	156	0.00026320%	1,203	152	0.00026159%	1,266
Sanborn Regional Sd (Sau 17)	348,479	0.58795093%	2,688,311	356,682	0.61384594%	2,971,660
Sanbornton - Emp/Fire/Pol	16,077	0.02712498%	124,025	16,567	0.02851163%	138,026
Sanbornton Public Library	207	0.00034925%	1,597	212	0.00036485%	1,766
Sandown - Emp/Fire/Pol	21,761	0.03671498%	167,873	19,820	0.03411001%	165,128
Sandown Public Library	124	0.00020921%	957	160	0.00027536%	1,333
Sandwich - Police	4,781	0.00806646%	36,883	4,763	0.00819707%	39,682
Sau 02 - Emp/Teach	1,795	0.00302851%	13,847	1,725	0.00296871%	14,372
Sau 03 - Emp/Teach	219,007	0.36950683%	1,689,511	224,396	0.38618314%	1,869,533
Sau 06 - Emp	2,827	0.00476969%	21,809	2,677	0.00460709%	22,303
Sau 07 - Emp/Teach	2,961	0.00499578%	22,842	2,582	0.00444359%	21,512
Sau 09 - Emp/Teach	3,435	0.00579550%	26,499	3,306	0.00568959%	27,544
Sau 10 (Derry Coop Sd)	649,140	1.09522373%	5,007,735	633,622	1.09045675%	5,278,958
Sau 13 - Emp	1,877	0.00316686%	14,480	3,575	0.00615254%	29,785
Sau 15 - Emp/Teach	1,912	0.00322591%	14,750	1,771	0.00304787%	14,755
Sau 16 - Emp/Teach	9,427	0.01590516%	72,724	13,058	0.02247268%	108,791
Sau 18 - Emp/Teach	21,586	0.03641972%	166,523	21,040	0.03620962%	175,293
Sau 19 - Emp/Teach	8,206	0.01384510%	63,304	5,228	0.00899733%	43,557
Sau 20 - Emp	1,356	0.00228783%	10,461	1,294	0.00222696%	10,781
Sau 21 - Emp/Teach	2,362	0.00398515%	18,221	2,461	0.00423535%	20,504
Sau 23 - Emp/Teach	19,407	0.03274333%	149,714	20,183	0.03473473%	168,153
Sau 24 - Emp/Teach	15,488	0.02613123%	119,481	12,975	0.02232984%	108,100
Sau 29 - Emp/Teach	8,644	0.01458409%	66,683	9,972	0.01716171%	83,081
Sau 34 - Emp/Teach	1,773	0.00299139%	13,678	1,686	0.00290159%	14,047
Sau 35 - Emp/Teach	6,687	0.01128225%	51,586	6,946	0.01195399%	57,870
Sau 39 - Emp	3,912	0.00660029%	30,179	3,850	0.00662581%	32,076
Sau 41 - Emp	2,491	0.00420279%	19,217	2,462	0.00423708%	20,512
Sau 42	1,876,074	3.16529678%	14,472,812	1,859,646	3.20043107%	15,493,454
Sau 43 - Emp/Teach	0	0.00000000%	0	3,047	0.00524385%	25,386
Sau 44 - Emp/Teach	18,444	0.03111857%	142,285	17,583	0.03026016%	146,491
Sau 46 - Emp	2,047	0.00345368%	15,791	1,864	0.00320792%	15,530
Sau 48 - Emp/Teach	3,875	0.00653787%	29,893	3,861	0.00664474%	32,168
Sau 50 - Emp/Teach	6,012	0.01014340%	46,379	5,302	0.00912469%	44,173
Sau 53 - Emp/Teach	43,274	0.07301154%	333,834	48,338	0.08318919%	402,723
Sau 54 (Rochester Sd)	794,146	1.33987667%	6,126,371	746,479	1.28468245%	6,219,215
Sau 55 - Emp	3,453	0.00582587%	26,638	2,855	0.00491342%	23,786
Sau 56 - Emp/Teach	5,999	0.01012146%	46,279	5,749	0.00989397%	47,897
Sau 58 - Emp	1,012	0.00170744%	7,807	706	0.00121502%	5,882
Sau 61 - Emp	0	0.00000000%	0	1,659	0.00285512%	13,822
Sau 64 - Emp/Teach	1,511	0.00254935%	11,656	10,645	0.01831993%	88,688
Sau 67 - Emp/Teachers	4,171	0.00703728%	32,177	4,423	0.00761194%	36,850
Sau 70 - Emp	5,165	0.00871435%	39,845	5,039	0.00867207%	41,982
Sau 71 Emp/Teacher	2,391	0.00403408%	18,445	2,164	0.00372422%	18,029
Seabrook - Fire/Pol	180,529	0.30458706%	1,392,675	172,470	0.29681904%	1,436,916
Seabrook Sd (Sau 21)	157,788	0.26621863%	1,217,242	157,516	0.27108337%	1,312,329
Seacoast Charter Sch - Teach	15,340	0.02588152%	118,339	14,045	0.02417130%	117,015
Shaker Regional Sd - (Sau 80)	248,165	0.41870197%	1,914,448	250,910	0.43181345%	2,090,431

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2017			As of June 30, 2016		
	2017 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2016 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Shelburne - Emp	\$ 295	0.00049772%	\$ 2,276	\$ 273	0.00046983%	\$ 2,274
Somersworth - Emp/Fire/Pol	111,500	0.18812189%	860,157	114,875	0.19769866%	957,070
Somersworth Housing Authority	1,480	0.00249704%	11,417	1,553	0.00267270%	12,939
Somersworth Sd - (Sau 56)	242,826	0.40969405%	1,873,260	241,418	0.41547782%	2,011,350
Souhegan Coop Sd - (Sau 39)	205,808	0.34723758%	1,587,688	211,234	0.36353148%	1,759,875
South Hampton - Police	3,685	0.00621730%	28,428	2,047	0.00352287%	17,054
South Hampton Sd - (Sau 21)	18,858	0.03181706%	145,478	15,060	0.02591810%	125,471
Southern Nh Planning Comm	1,953	0.00329509%	15,066	1,841	0.00316834%	15,338
Springfield - Emp/Pol	4,962	0.00837185%	38,279	4,599	0.00791483%	38,316
Stark - Emp	77	0.00012991%	594	221	0.00038034%	1,841
Stark Sd - (Sau 58)	5,014	0.00845958%	38,680	4,797	0.00825559%	39,966
State Of New Hampshire	11,318,718	19.09684890%	87,317,290	10,866,028	18.70031912%	90,529,216
Stewartstown - Emp/Pol	120	0.00020246%	926	121	0.00020824%	1,008
Stewartstown Sd - (Sau 07)	11,605	0.01957986%	89,526	11,862	0.02041438%	98,827
Stoddard Sd - (Sau 24)	8,319	0.01403575%	64,176	7,522	0.01294528%	62,669
Strafford - Fire / Police	13,801	0.02328493%	106,467	12,643	0.02175847%	105,334
Strafford County - Emp/Pol	268,909	0.45370108%	2,074,475	247,299	0.42559896%	2,060,347
Strafford Sd (Sau 44)	72,752	0.12274658%	561,239	74,466	0.12815520%	620,406
Stratford - Emp	236	0.00039818%	1,821	229	0.00039411%	1,908
Stratford Sd - (Sau 58)	13,581	0.02291375%	104,769	13,477	0.02319377%	112,282
Stratham - Emp/Pol	36,067	0.06085195%	278,236	33,703	0.05800251%	280,793
Stratham Sd - (Sau 16)	127,503	0.21512202%	983,611	127,219	0.21894255%	1,059,912
Sugar Hill - Emp/Pol	2,156	0.00363759%	16,632	2,379	0.00409423%	19,820
Sullivan County - Emp/Pol	95,768	0.16157899%	738,794	90,752	0.15618323%	756,091
Sunapee - Emp/Pol	17,914	0.03022436%	138,196	17,029	0.02930673%	141,875
Sunapee Sd (Sau 85)- Emp/Teach	124,365	0.20982762%	959,403	123,454	0.21246303%	1,028,545
Sutton - Police	7,028	0.01185758%	54,217	6,643	0.01143253%	55,345
Swanzy - Police/Fire	33,014	0.05570095%	254,684	30,391	0.05230259%	253,200
Swnh District Fire Mutual Aid	8,502	0.01434451%	65,588	8,744	0.01504833%	72,850
Tamworth - Emp/Fire/Pol	7,068	0.01192507%	54,525	9,268	0.01595013%	77,215
Tamworth Sd - (Sau 13)	60,552	0.10216284%	467,123	58,429	0.10055569%	486,795
Thornton - Emp/Pol	8,917	0.01504469%	68,789	8,855	0.01523936%	73,775
Thornton Public Library	67	0.00011304%	517	0	0	0
Thornton Sd - (Sau 48)	43,182	0.07285632%	333,124	44,955	0.07736708%	374,538
Tilton - Emp/Pol	46,164	0.07788753%	356,128	44,956	0.07736880%	374,546
Tilton-Northfield Fire Dist	33,838	0.05709120%	261,040	31,488	0.05419051%	262,339
Timberlane Reg Sd (Sau 55)	784,222	1.32313298%	6,049,813	775,104	1.33394578%	6,457,701
Troy - Emp/Pol	7,432	0.01253921%	57,334	6,753	0.01162184%	56,262
Troy Water And Sewer	418	0.00070525%	3,225	426	0.00073314%	3,549
Tuftsboro - Emp/Fire/Pol	17,987	0.03034752%	138,759	17,135	0.02948915%	142,759
Unity - Emp	401	0.00067656%	3,093	388	0.00066774%	3,233
Unity Sd - (Sau 06)	12,853	0.02168548%	99,153	12,980	0.02233844%	108,142
Village District Of Eastman	618	0.00104268%	4,767	613	0.00105497%	5,107
Village District Of Eidelweiss	412	0.00069512%	3,178	241	0.00041476%	2,008
Virtual Learning Academy Chart	62,658	0.10571607%	483,370	57,030	0.09814803%	475,140
Wakefield - Emp/Fire/Pol	32,013	0.05401207%	246,962	32,212	0.05543651%	268,371
Wakefield Sd - (Sau 101)	66,996	0.11303511%	516,835	63,915	0.10999704%	532,501
Walpole - Emp/Pol	12,544	0.02116413%	96,770	10,927	0.01880525%	91,037
Warner - Emp/Pol	10,834	0.01827904%	83,578	9,309	0.01602069%	77,557

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2017			As of June 30, 2016		
	2017 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2016 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Warner Village Water District	\$ 329	0.00055509%	\$ 2,538	\$ 323	0.00055588%	\$ 2,691
Warren - Police	948	0.00159946%	7,313	0	0	0
Warren Sd - (Sau 23)	16,086	0.02714017%	124,094	17,938	0.03087111%	149,449
Washington - Emp/Pol	1,119	0.00188797%	8,632	2,496	0.00429559%	20,795
Washington Sd - (Sau 34)	8,296	0.01399694%	63,999	8,126	0.01398476%	67,701
Waterville Estates Village Dis	882	0.00148810%	6,804	802	0.00138023%	6,682
Waterville Valley Emp/Fire/Pol	16,865	0.02845449%	130,104	16,413	0.02824660%	136,743
Waterville Valley Sd (Sau 48)	9,064	0.01529271%	69,923	9,932	0.01709287%	82,747
Weare - Emp/Pol	25,561	0.04312631%	197,188	27,565	0.04743907%	229,655
Weare Sd - (Sau 24)	152,877	0.25793283%	1,179,356	146,380	0.25191843%	1,219,550
Webster - Emp/Pol	5,116	0.00863167%	39,467	4,906	0.00844317%	40,874
Weeks Public Library	309	0.00052134%	2,384	309	0.00053179%	2,574
Wentworth Sd - (Sau 48)	12,616	0.02128561%	97,325	10,495	0.01806178%	87,438
Westmoreland - Emp	642	0.00108318%	4,953	583	0.00100334%	4,857
Westmoreland Sd - (Sau 29)	22,559	0.03806136%	174,029	22,984	0.03955522%	191,489
White Mtn Reg Sd - Emp/Teach	215,645	0.36383449%	1,663,575	210,403	0.36210133%	1,752,951
Whitefield - Emp/Pol/Fire	13,062	0.02203810%	100,766	13,431	0.02311461%	111,899
Wilmot - Emp/Pol	3,145	0.00530622%	24,262	2,870	0.00493924%	23,911
Wilton - Pol	19,057	0.03215282%	147,014	19,612	0.03375204%	163,395
Wilton-Lyndeborough (Sau 63)	107,664	0.18164982%	830,565	107,976	0.18582555%	899,591
Winchester - Emp/Pol	16,616	0.02803438%	128,183	15,634	0.02690595%	130,253
Winchester Sd - (Sau 94)	66,988	0.11302161%	516,773	66,189	0.11391057%	551,447
Windham - Emp/Fire/Pol	153,521	0.25901938%	1,184,325	149,689	0.25761318%	1,247,119
Windham Sd - (Sau 95)	509,958	0.86039699%	3,934,027	491,413	0.84571657%	4,094,158
Winnacunnet Coop Sd (Sau 21)	258,870	0.43676336%	1,997,030	264,830	0.45576963%	2,206,405
Winnisquam Reg Sd	260,360	0.43927727%	2,008,525	252,491	0.43453434%	2,103,603
Wolfeboro - Emp/Fire/Pol	73,286	0.12364754%	565,359	67,163	0.11558681%	559,562
Woodstock - Emp/Pol	16,471	0.02778974%	127,064	15,929	0.02741364%	132,711
Woodsville Fire District	1,077	0.00181711%	8,308	968	0.00166592%	8,065
Woodsville Water & Light Dept	1,300	0.00219335%	10,029	1,220	0.00209961%	10,164
Total for All Entities	\$ 59,270,073	100.0000%	\$ 457,233,955	\$ 58,106,102	100.0000%	\$ 484,105,215

Note: Totals may not add to NHRS collective amounts due to rounding.

The proportionate shares are based on actual employer contributions during the relevant fiscal year, as provided by the NHRS. Employer contributions do not include contributions required to separately finance specific liabilities of individual employers (the Town of Raymond), or the NHRS.

The Net OPEB Liability is not an appropriate measure for measuring the sufficiency of plan assets to cover the estimated cost of settling the employer's benefit obligation.

The Net OPEB Liability is not an appropriate measure for assessing the need for or amount of future employer contributions.

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						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 Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Employer OPEB Expense
Albany - Emp	0.00021596%	\$ 987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3)	\$ -	\$ (9)	\$ (12)	\$ 73	\$ (20)	\$ 53
Alexandria - Emp/Pol	0.00690736%	31,583	0	0	0	0	0	(100)	0	(286)	(386)	2,338	(667)	1,671
Allentown - Emp/Fire/Pol	0.05034243%	230,183	0	0	4,577	4,577	0	(726)	0	(726)	17,037	10,653	27,690	
Allentown Sd - (Sau 53)	0.12086705%	552,645	0	0	0	0	0	(1,744)	0	(9,062)	(10,806)	40,903	(21,096)	19,807
Allentown Sewer Commission	0.00094483%	4,320	0	0	0	0	0	(14)	0	(1,670)	(1,684)	320	(3,887)	(3,567)
Alstead - Police	0.00498734%	22,804	0	0	1,146	1,146	0	(72)	0	(72)	1,688	2,669	4,357	
Alton - Emp/Fire/Pol	0.06799721%	310,906	0	0	0	0	0	(981)	0	(10,323)	(11,304)	23,011	(24,031)	(1,020)
Alton Sd - Emp/Teach	0.16806624%	768,456	0	0	6,188	6,188	0	(2,425)	0	(2,425)	56,876	14,405	71,281	
Amherst - Fire/Pol	0.09490960%	433,959	0	0	4,292	4,292	0	(1,369)	0	(1,369)	32,119	9,990	42,109	
Amherst Sd - (Sau 39)	0.49112637%	2,245,597	0	0	0	0	0	(7,086)	0	(18,488)	(25,574)	166,205	(43,036)	123,169
Andover - Police	0.00388054%	17,743	0	0	275	275	0	(56)	0	(56)	1,313	640	1,953	
Andover Sd - (Sau 46)	0.06521503%	298,185	0	0	0	0	0	(941)	0	(2,829)	(3,770)	22,070	(6,586)	15,484
Androskoggin Valley Reg Refuse	0.00299308%	13,685	0	0	0	0	0	(43)	0	(94)	(137)	1,013	(221)	792
Antrim - Emp/Pol	0.02580054%	117,969	0	0	0	0	0	(372)	0	(1,109)	(1,481)	8,731	(2,584)	6,147
Ashland - Emp/Pol	0.01994429%	91,192	0	0	98	98	0	(288)	0	(288)	6,749	226	6,975	
Ashland Electric Dept - Emp	0.00148135%	6,773	0	0	72	72	0	(21)	0	(21)	501	168	669	
Ashland Sd - (Sau 02)	0.05998473%	274,271	0	0	1,487	1,487	0	(865)	0	(865)	20,300	3,460	23,760	
Atkinson - Emp/Police	0.02723803%	124,542	0	0	0	0	0	(393)	0	(1,632)	(2,025)	9,218	(3,800)	5,418
Auburn - Emp/Fire/Pol	0.04424661%	202,311	0	0	0	0	0	(638)	0	(4,987)	(5,625)	14,974	(11,609)	3,365
Auburn Sd - (Sau 15)	0.16145751%	738,239	0	0	2,904	2,904	0	(2,330)	0	(2,330)	54,640	6,758	61,398	
Baker Free Library - Emp	0.00063438%	2,901	0	0	0	0	0	(9)	0	(4)	(13)	215	(8)	207
Barnstead - Emp/Fire/Pol	0.03726669%	170,396	0	0	4,204	4,204	0	(538)	0	(538)	12,612	9,786	22,398	
Barnstead Sd - Emp/Teach	0.14195189%	649,052	0	0	0	0	0	(2,048)	0	(3,338)	(5,386)	48,039	(7,770)	40,269
Barrington - Emp/Pol/Fire	0.06079965%	277,997	0	0	3,255	3,255	0	(877)	0	(877)	20,576	7,578	28,154	
Barrington Sd - Emp/Teach	0.27223178%	1,244,736	0	0	25,322	25,322	0	(3,928)	0	(3,928)	92,128	58,944	151,072	
Bartlett - Fire/Pol	0.01450816%	66,336	0	0	6,725	6,725	0	(209)	0	(209)	4,910	15,654	20,564	
Bartlett Sd - (Sau 09)	0.09037443%	413,223	0	0	0	0	0	(1,304)	0	(13,469)	(14,773)	30,584	(31,353)	(769)
Bath Sd - (Sau 23)	0.02175128%	99,454	0	0	15	15	0	(314)	0	(314)	7,361	34	7,395	
Bcep Solid Waste District	0.00195377%	8,933	0	0	0	0	0	(28)	0	(7)	(35)	661	(16)	645
Bedford - Emp/Fire/Pol	0.34754803%	1,589,108	0	0	28,984	28,984	0	(5,014)	0	(5,014)	117,616	67,466	185,082	
Bedford Sd - Emp/Teach	1.21693268%	5,564,229	0	0	11,039	11,039	0	(17,558)	0	(17,558)	411,830	25,696	437,526	
Belknap County - Emp/Pol	0.15880525%	726,112	0	0	8,331	8,331	0	(2,291)	0	(2,291)	53,742	19,392	73,134	
Belknap County Conserv. Dist	0.00028682%	1,311	0	0	0	0	0	(4)	0	(9)	(13)	97	(19)	78
Belmont - Emp/Fire/Pol	0.11503780%	525,992	0	0	0	0	0	(1,660)	0	(1,683)	(3,343)	38,931	(3,916)	35,015
Bennington - Emp/Pol	0.01022944%	46,772	0	0	133	133	0	(148)	0	(148)	3,462	308	3,770	
Berlin - Emp/Fire/Pol	0.19700664%	900,781	0	0	0	0	0	(2,842)	0	(3,623)	(6,465)	66,670	(8,433)	58,237
Berlin Housing Authority - Emp	0.00132276%	6,048	0	0	19	19	0	(19)	0	(19)	448	44	492	
Berlin Water Works - Emp	0.00336763%	15,398	0	0	0	0	0	(49)	0	(697)	(746)	1,140	(1,621)	(481)
Bethlehem - Emp/Fir/Pol	0.02134298%	97,587	0	0	0	0	0	(308)	0	(3,138)	(3,446)	7,223	(7,305)	(82)
Bethlehem Sd - (Sau 35)	0.06239573%	285,294	0	0	0	0	0	(900)	0	(1,991)	(2,891)	21,116	(4,635)	16,481
Boscawen - Emp/Pol	0.03026316%	138,373	0	0	7,633	7,633	0	(437)	0	(437)	10,242	17,767	28,009	
Bow - Emp/Fire/Pol	0.09258297%	423,321	0	0	3,694	3,694	0	(1,336)	0	(1,336)	31,332	8,598	39,930	
Bow Sd - Emp/Teach (Sau 67)	0.54192771%	2,477,878	0	0	11,300	11,300	0	(7,819)	0	(7,819)	183,397	26,301	209,698	
Bradford - Police	0.01176141%	53,777	0	0	1,014	1,014	0	(170)	0	(170)	3,980	2,361	6,341	
Brentwood - Emp/Fire/Pol	0.03229117%	147,646	0	0	2,591	2,591	0	(466)	0	(466)	10,928	6,033	16,961	
Brentwood Sd - (Sau 16)	0.09465821%	432,809	0	0	0	0	0	(1,366)	0	(971)	(2,337)	32,034	(2,260)	29,774
Bristol - Emp/Fire/Pol	0.06378766%	291,659	0	0	0	0	0	(920)	0	(6,443)	(7,363)	21,587	(14,998)	6,589
Brookline - Emp/Fire/Pol	0.04857763%	222,113	0	0	7,289	7,289	0	(701)	0	(701)	16,439	16,968	33,407	
Brookline Public Library - Emp	0.00045048%	2,060	0	0	189	189	0	(6)	0	(6)	152	442	594	
Brookline Sd - (Sau 41)	0.16956616%	775,314	0	0	5,066	5,066	0	(2,447)	0	(2,447)	57,384	11,791	69,175	

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources				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
Campton - Emp/Pol	0.02627464%	\$ 120,137	\$ -	\$ -	\$ 3,603	\$ 3,603	\$ -	\$ (379)	\$ -	\$ (379)	\$ 8,892	\$ 8,387	\$ 17,279	
Campton Sd - (Sau 48)	0.11326119%	517,869	0	0	0	0	0	(1,634)	0	(12,488)	38,329	(25,265)	13,064	
Campton/Thornton Fire Dept	0.01376411%	62,934	0	0	6,028	6,028	0	(199)	0	(199)	4,658	14,032	18,690	
Canaan - Emp/Pol	0.02866370%	131,060	0	0	676	676	0	(414)	0	(414)	9,700	1,576	11,276	
Candia - Police	0.02600638%	118,910	0	0	0	0	0	(375)	0	(39)	8,801	(92)	8,709	
Candia Sd - (Sau 15)	0.10113028%	462,402	0	0	0	0	0	(1,459)	0	(3,022)	(4,481)	34,224	(7,035)	27,189
Canterbury - Emp/Pol/Fire	0.011122320%	51,316	0	0	2,280	2,280	0	(162)	0	(162)	3,798	5,305	9,103	
Carroll - Emp/Fire/Pol	0.02227431%	101,846	0	0	0	0	0	(321)	0	(872)	7,538	(1,284)	6,254	
Carroll County - Emp/Pol	0.17398997%	795,541	0	0	28,095	28,095	0	(2,510)	0	(2,510)	58,881	65,398	124,279	
Center Conway Fire Precinct	0.00351948%	16,092	0	0	5,120	5,120	0	(51)	0	(51)	1,191	11,918	13,109	
Center Harbor - Police	0.01437825%	65,742	0	0	102	102	0	(207)	0	(207)	4,866	237	5,103	
Central Hooksett Water Precinct	0.00093133%	4,258	0	0	238	238	0	(13)	0	(13)	315	555	870	
Charlestown - Emp/Pol	0.02331530%	106,605	0	0	8,193	8,193	0	(336)	0	(336)	7,890	19,072	26,962	
Cheshire County - Emp/Pol	0.22908185%	1,047,440	0	0	0	0	0	(3,305)	0	(40,482)	(43,787)	77,525	(94,232)	(16,707)
Chester - Emp/Fire/Pol	0.03583933%	163,870	0	0	1,960	1,960	0	(517)	0	(517)	12,129	4,562	16,691	
Chester Sd - (Sau 82)	0.13984965%	639,440	0	0	4,266	4,266	0	(2,018)	0	(2,018)	47,327	9,932	57,259	
Chesterfield - Emp/Pol	0.02192843%	100,264	0	0	522	522	0	(316)	0	(316)	7,421	1,217	8,638	
Chesterfield Sd - (Sau 29)	0.09221853%	421,654	0	0	2,377	2,377	0	(1,331)	0	(1,331)	31,208	5,534	36,742	
Chichester - Emp/Pol	0.01947188%	89,032	0	0	4,257	4,257	0	(281)	0	(281)	6,590	9,909	16,499	
Chichester Sd - (Sau 53)	0.07929633%	362,570	0	0	0	0	0	(1,144)	0	(1,770)	(2,914)	(4,120)	22,715	
Claremont - Emp/Fire/Pol	0.19245460%	879,968	0	0	0	0	0	(2,777)	0	(7,091)	(9,868)	65,130	(16,505)	48,625
Claremont Sd - (Sau 06)	0.52112632%	2,382,766	0	0	0	0	0	(7,519)	0	(13,927)	(21,446)	176,358	(32,419)	143,939
Clarksville - Emp	0.00020078%	918	0	0	0	0	0	(3)	0	(9)	68	(19)	49	
Cochecho Arts & Tech Acad	0.00955963%	43,710	0	0	1,591	1,591	0	(138)	0	(138)	3,235	3,705	6,940	
Colebrook - Emp/Pol	0.01769358%	80,901	0	0	0	0	0	(255)	0	(1,685)	(1,940)	5,988	(3,922)	2,066
Colebrook Sd - (Sau 07)	0.11007240%	503,288	0	0	0	0	0	(1,588)	0	(3,941)	(5,529)	37,250	(9,174)	28,076
Community College System Of Nh	1.19479167%	5,462,993	0	0	0	0	0	(17,239)	0	(100,362)	(117,601)	404,337	(233,619)	170,718
Concord - Emp/Fire/Pol	0.98311151%	4,495,120	0	0	43,327	43,327	0	(14,184)	0	(14,184)	332,701	100,855	433,556	
Concord Reg Sol Waste Res Rec	0.00000000%	0	0	0	0	0	0	0	0	(588)	(588)	0	(1,370)	(1,370)
Concord Sd - Emp/Teach	1.48043325%	6,769,044	0	0	1,480	1,480	0	(21,360)	0	(21,360)	501,003	3,445	504,448	
Contoocook Valley Sd	0.79221588%	3,622,280	0	0	0	0	0	(11,430)	0	(29,654)	(41,084)	268,099	(69,025)	199,074
Conway - Emp/Pol	0.12242095%	559,750	0	0	5,137	5,137	0	(1,766)	0	(1,766)	41,429	11,959	53,388	
Conway Sd - (Sau 09)	0.48672111%	2,225,454	0	0	6,076	6,076	0	(7,022)	0	(7,022)	164,714	14,142	178,856	
Conway Village Fire District	0.02137503%	97,734	0	0	404	404	0	(308)	0	(308)	7,234	939	8,173	
Cook Memorial Library	0.00011810%	540	0	0	172	172	0	(2)	0	(2)	40	400	440	
Coos County - Emp/Pol	0.09254754%	423,159	0	0	0	0	0	(1,335)	0	(5,158)	(6,493)	31,320	(12,007)	19,313
Coos County Nursing Home - Emp	0.01462289%	66,861	0	0	456	456	0	(211)	0	(211)	4,949	1,059	6,008	
Cornish - Emp	0.00103594%	4,737	0	0	217	217	0	(15)	0	(15)	351	507	858	
Cornish Sd - (Sau 100)	0.03084018%	141,012	0	0	5,911	5,911	0	(445)	0	(445)	10,437	13,760	24,197	
Croydon Sd - (Sau 99)	0.00642483%	29,377	0	0	73	73	0	(93)	0	(93)	2,174	170	2,344	
Danville - Pol	0.01824192%	83,408	0	0	0	0	0	(263)	0	(4,595)	(4,858)	6,173	(10,696)	(4,523)
Deerfield - Emp/Pol	0.02955454%	135,133	0	0	0	0	0	(426)	0	(859)	(1,285)	10,002	(1,999)	8,003
Deerfield Sd - (Sau 53)	0.17953071%	820,875	0	0	6,723	6,723	0	(2,590)	0	(2,590)	60,756	15,649	76,405	
Deering - Police	0.00895055%	40,925	0	0	247	247	0	(129)	0	(129)	3,029	576	3,605	
Derry - Emp/Fire/Pol	0.68561910%	3,134,883	0	0	17,531	17,531	0	(9,892)	0	(9,892)	232,025	40,810	272,835	
Derry Housing Authority - Emp	0.00040155%	1,836	0	0	0	0	0	(6)	0	(6)	136	(16)	120	
Dorchester - Emp	0.00007086%	324	0	0	0	0	0	(1)	0	(192)	(193)	24	(448)	(424)
Dover - Emp/Fire/Pol/Teacher	1.61381757%	7,378,922	0	0	9,257	9,257	0	(23,284)	0	(23,284)	546,142	21,549	567,691	
Dover Housing Authority	0.00643158%	29,407	0	0	25	25	0	(93)	0	(93)	2,177	59	2,236	
Dresden Sd - (Sau 70)	0.22040968%	1,007,788	0	0	0	0	0	(3,180)	0	(3,378)	74,590	(7,865)	66,725	

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						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	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 Share of Contributions	Total Employer OPEB Expense
Dublin - Emp/Fir/Pol	0.01190651%	\$ 54,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (172)	\$ -	\$ (1,671)	\$ (1,843)	\$ 4,029	\$ (3,891)	\$ 138
Dunbarton - Emp/Pol	0.01753667%	80,184	0	0	878	878	0	(253)	0	0	(253)	5,935	2,045	7,980
Durham - Emp/Fire/Pol	0.24393420%	1,115,350	0	0	2,831	2,831	0	(3,520)	0	0	(3,520)	82,551	6,589	89,140
East Kingston - Emp/Pol/Fire	0.02137672%	97,742	0	0	4,099	4,099	0	(308)	0	0	(308)	7,234	9,541	16,775
East Kingston Sd - (Sau 16)	0.05453848%	249,368	0	0	7,043	7,043	0	(787)	0	0	(787)	18,457	16,395	34,852
Effingham - Pol	0.00842752%	38,533	0	0	0	0	0	(122)	0	(418)	(540)	2,852	(974)	1,878
Enfield - Emp/Pol	0.04061577%	185,709	0	0	9,698	9,698	0	(586)	0	0	(586)	13,745	22,572	36,317
Epping - Emp/Fire/Pol	0.09365433%	428,219	0	0	9,391	9,391	0	(1,351)	0	0	(1,351)	31,694	21,859	53,553
Epping Sd - (Sau 14)	0.31639403%	1,446,661	0	0	3,285	3,285	0	(4,565)	0	0	(4,565)	107,073	7,648	114,721
Epsom - Emp/Fire/Pol	0.04334058%	198,168	0	0	0	0	0	(625)	0	(1,426)	(2,051)	14,667	(3,319)	11,348
Epsom Sd - (Sau 53)	0.12652927%	578,535	0	0	0	0	0	(1,826)	0	(92)	(1,918)	42,820	(214)	42,606
Errol Sd - (Sau 20)	0.00780326%	35,679	0	0	314	314	0	(113)	0	0	(113)	2,641	729	3,370
Exeter - Emp/Fire/Pol	0.26908686%	1,230,356	0	0	0	0	0	(3,882)	0	(14,739)	(18,621)	91,063	(34,309)	56,754
Exeter Reg Coop Sd - (Sau 16)	0.10568046%	4,832,070	0	0	0	0	0	(15,248)	0	(1,517)	(16,765)	357,640	(3,531)	354,109
Exeter Sd - (Sau 16)	0.38296387%	1,751,041	0	0	12,063	12,063	0	(5,525)	0	0	(5,525)	129,601	28,081	157,682
Fall Mountain Reg Sd	0.51487359%	2,354,177	0	0	3,625	3,625	0	(7,429)	0	0	(7,429)	174,242	8,439	182,681
Farmington - Fire/Pol	0.05035087%	230,221	0	0	1,176	1,176	0	(726)	0	0	(726)	17,040	2,739	19,779
Farmington Sd - (Sau 61)	0.29056312%	1,328,553	0	0	0	0	0	(4,192)	0	(16,632)	(20,824)	98,331	(38,714)	59,617
Fitzwilliam - Emp/Pol	0.01155726%	52,844	0	0	0	0	0	(167)	0	(680)	(847)	3,911	(1,582)	2,329
Francestown - Emp/Pol	0.00230470%	10,538	0	0	1,878	1,878	0	(33)	0	0	(33)	780	4,372	5,152
Franconia - Police	0.01411673%	64,546	0	0	2,007	2,007	0	(204)	0	0	(204)	4,777	4,672	9,449
Franklin - Emp/Fire/Pol	0.15974839%	730,424	0	0	5,617	5,617	0	(2,305)	0	0	(2,305)	54,061	13,075	67,136
Franklin Sd - (Sau 18)	0.24727653%	1,130,632	0	0	0	0	0	(3,568)	0	(19,757)	(23,325)	83,682	(45,988)	37,694
Freedom - Police/Fire	0.00960687%	43,926	0	0	0	0	0	(139)	0	(1,287)	(1,426)	3,251	(2,994)	257
Freedom Sd - (Sau 13)	0.02637587%	120,599	0	0	521	521	0	(381)	0	0	(381)	8,926	1,212	10,138
Fremont - Police	0.01554072%	71,057	0	0	1,766	1,766	0	(224)	0	0	(224)	5,259	4,109	9,368
Fremont Sd - (Sau 83)	0.12720077%	581,605	0	0	2,482	2,482	0	(1,835)	0	0	(1,835)	43,047	5,778	48,825
Gilford - Emp/Fire/Pol	0.15568057%	711,824	0	0	3,628	3,628	0	(2,246)	0	0	(2,246)	52,685	8,444	61,129
Gilford Sd - Emp/Teach	0.42934309%	1,963,102	0	0	0	0	0	(6,195)	0	(7,635)	(13,830)	145,297	(17,771)	127,526
Gilmanton - Emp/Fire/Pol	0.03731225%	170,604	0	0	1,228	1,228	0	(538)	0	0	(538)	12,627	2,860	15,487
Gilmanton Sd - Emp/Teach	0.12698818%	580,633	0	0	15,028	15,028	0	(1,832)	0	0	(1,832)	42,975	34,984	77,959
Goffstown - Emp/Fire/Pol	0.22548813%	1,031,008	0	0	0	0	0	(3,253)	0	(8,246)	(11,499)	76,309	(19,194)	57,115
Goffstown Sd - (Sau 19)	0.78119345%	3,571,882	0	0	486	486	0	(11,271)	0	0	(11,271)	264,369	1,131	265,500
Goffstown Village Water Prcnt	0.00060739%	2,777	0	0	0	0	0	(9)	0	(10)	(19)	206	(24)	182
Gorham - Emp/Fire/Pol	0.03839880%	175,572	0	0	1,002	1,002	0	(554)	0	0	(554)	12,995	2,331	15,326
Goshen - Emp/Pol	0.00058208%	2,661	0	0	46	46	0	(8)	0	0	(8)	197	106	303
Governor Wentworth Reg Sd	0.83848374%	3,833,832	0	0	11,403	11,403	0	(12,098)	0	0	(12,098)	283,756	26,541	310,297
Grafton - Emp/Pol	0.00408300%	18,669	0	0	1,188	1,188	0	(59)	0	0	(59)	1,382	2,765	4,147
Grafton County - Emp/Pol	0.26471197%	1,210,353	0	0	68	68	0	(3,819)	0	0	(3,819)	89,583	156	89,739
Grantham - Emp/Pol	0.01735108%	79,335	0	0	2,481	2,481	0	(250)	0	0	(250)	5,872	5,776	11,648
Grantham Sd (Sau75)	0.07843249%	358,620	0	0	1,537	1,537	0	(1,132)	0	0	(1,132)	26,543	3,579	30,122
Great Bay Elearning Charter Sc	0.03259149%	149,019	0	0	1,631	1,631	0	(470)	0	0	(470)	11,029	3,798	14,827
Greenfield - Emp/Pol	0.01472750%	67,339	0	0	2,355	2,355	0	(212)	0	0	(212)	4,984	5,481	10,465
Greenland - Emp/Pol	0.04239407%	193,840	0	0	0	0	0	(612)	0	(3,261)	(3,873)	14,347	(7,590)	6,757
Greenland Sd - (Sau 50)	0.11461432%	524,056	0	0	538	538	0	(1,654)	0	0	(1,654)	38,787	1,253	40,040
Greenville - Emp/Pol	0.02221188%	101,560	0	0	4,092	4,092	0	(320)	0	0	(320)	7,517	9,525	17,042
Groton - Emp/Pol	0.00405095%	18,522	0	0	375	375	0	(58)	0	0	(58)	1,371	873	2,244
Grs Coop Sd - (Sau 20)	0.12863488%	588,162	0	0	2,973	2,973	0	(1,856)	0	0	(1,856)	43,532	6,922	50,454
Hampstead - Emp/Fire/Pol	0.06142391%	280,851	0	0	0	0	0	(886)	0	(136)	(1,022)	20,787	(314)	20,473

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources				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 Resources	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 Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Hampstead Sd - (Sau 55)	0.34106415%	\$ 1,559,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,921)	\$ -	\$ (5,505)	\$ (10,426)	\$ 115,422	\$ (12,815)	\$ 102,607
Hampton - Emp/Fire/Pol	0.40974804%	1,873,507	0	0	0	0	0	(5,912)	0	(8,899)	(14,811)	138,665	(20,714)	117,951
Hampton Falls - Emp/Fire/Pol	0.02477641%	113,286	0	0	6,040	6,040	0	(357)	0	0	(357)	8,385	14,060	22,445
Hampton Falls Sd - (Sau 21)	0.11452996%	523,670	0	0	0	0	0	(1,652)	0	(3,758)	(5,410)	38,759	(8,748)	30,011
Hampton Sd - (Sau 90)	0.43025080%	1,967,253	0	0	0	0	0	(6,208)	0	(19,474)	(25,682)	145,604	(45,328)	100,276
Hancock - Police	0.01162475%	53,152	0	0	2,268	2,268	0	(168)	0	0	(168)	3,934	5,278	9,212
Hanover - Emp/Fire/Pol	0.23263676%	1,063,694	0	0	17,794	17,794	0	(3,357)	0	0	(3,357)	78,728	41,419	120,147
Hanover Sd - (Sau 70)	0.20056493%	917,051	0	0	0	0	0	(2,894)	0	(3,231)	(6,125)	67,874	(7,521)	60,353
Harrisville - Police	0.00386704%	17,681	0	0	275	275	0	(56)	0	0	(56)	1,309	641	1,950
Harrisville Sd - (Sau 29)	0.01849500%	84,565	0	0	2,816	2,816	0	(267)	0	0	(267)	6,259	6,555	12,814
Haverhill - Emp/Pol	0.03148131%	143,943	0	0	1,789	1,789	0	(454)	0	0	(454)	10,654	4,164	14,818
Haverhill Coop Sd - (Sau 23)	0.23051428%	1,053,990	0	0	0	0	0	(3,326)	0	(24,398)	(27,724)	78,010	(56,792)	21,218
Hebron - Emp/Pol	0.00441201%	20,173	0	0	0	0	0	(64)	0	(246)	(310)	1,493	(573)	920
Henniker - Emp/Fire/Pol	0.04380962%	200,312	0	0	0	0	0	(632)	0	(1,793)	(2,425)	14,826	(4,172)	10,654
Henniker Sd - (Sau 24)	0.14706408%	672,427	0	0	770	770	0	(2,122)	0	0	(2,122)	49,769	1,790	51,559
Hill Sd - (Sau 103)	0.01323771%	60,527	0	0	0	0	0	(191)	0	(3,295)	(3,486)	4,480	(7,670)	(3,190)
Hillsboro-Deering Sd (Sau 34)	0.41325909%	1,889,561	0	0	5,065	5,065	0	(5,963)	0	0	(5,963)	139,854	11,788	151,642
Hillsborough - Fire/Pol	0.07435792%	339,990	0	0	4,643	4,643	0	(1,073)	0	0	(1,073)	25,164	10,808	35,972
Hillsborough County - Emp/Pol	0.58690656%	2,683,536	0	0	0	0	0	(8,468)	0	(32,991)	(41,459)	198,619	(76,795)	121,824
Hinsdale - Emp/Pol	0.03231816%	147,770	0	0	696	696	0	(466)	0	0	(466)	10,937	1,619	12,556
Hinsdale Sd - (Sau 92)	0.18821975%	860,605	0	0	12,373	12,373	0	(2,716)	0	0	(2,716)	63,697	28,802	92,499
Holderness - Emp/Fire/Pol	0.02467687%	112,831	0	0	0	0	0	(356)	0	(484)	(840)	8,351	(1,126)	7,225
Holderness Sd - (Sau 48)	0.06955111%	318,011	0	0	517	517	0	(1,003)	0	0	(1,003)	23,537	1,203	24,740
Hollis - Emp/Fire/Pol	0.11139684%	509,344	0	0	0	0	0	(1,607)	0	(6,962)	(8,569)	37,698	(16,205)	21,493
Hollis Sd - (Sau 41)	0.24210022%	1,106,964	0	0	12,869	12,869	0	(3,493)	0	0	(3,493)	81,931	29,955	111,886
Hollis-Brookline Coop (Sau 41)	0.39895170%	1,824,143	0	0	2,625	2,625	0	(5,756)	0	0	(5,756)	135,012	6,109	141,121
Hooksett - Emp/Fire/Police	0.25170878%	1,150,898	0	0	0	0	0	(3,632)	0	(18,636)	(22,268)	85,182	(43,381)	41,801
Hooksett Public Library - Emp	0.00157584%	7,205	0	0	84	84	0	(23)	0	0	(23)	533	196	729
Hooksett Sd - (Sau 15)	0.37071486%	1,695,034	0	0	0	0	0	(5,349)	0	(9,789)	(15,138)	125,456	(22,787)	102,669
Hooksett Sewer Commission	0.00167707%	7,668	0	0	16	16	0	(24)	0	0	(24)	568	38	606
Hooksett Village Water Precinct	0.00152353%	6,966	0	0	602	602	0	(22)	0	0	(22)	516	1,400	1,916
Hopkinton - Emp/Fire/Pol	0.05692585%	260,284	0	0	0	0	0	(821)	0	(10,515)	(11,336)	19,265	(24,474)	(5,209)
Hopkinton Sd - Emp/Teach	0.33379235%	1,526,212	0	0	0	0	0	(4,816)	0	(25,435)	(30,251)	112,961	(59,206)	53,755
Hudson - Emp/Fire/Pol	0.45995718%	2,103,080	0	0	17,489	17,489	0	(6,636)	0	0	(6,636)	155,657	40,708	196,365
Hudson Sd - Emp/Teach	0.88790834%	4,059,818	0	0	0	0	0	(12,811)	0	(12,275)	(25,086)	300,483	(28,574)	271,909
Inter-Lakes Sd - (Sau 02)	0.43669418%	1,996,714	0	0	22,635	22,635	0	(6,301)	0	0	(6,301)	147,784	52,689	200,473
Jackson - Emp/Pol/Fire	0.00950395%	43,455	0	0	0	0	0	(137)	0	(3,564)	(3,701)	3,216	(8,297)	(5,081)
Jackson Sd - (Sau 09)	0.01754342%	80,214	0	0	55	55	0	(253)	0	0	(253)	5,937	127	6,064
Jaffrey - Emp/Fire/Pol	0.06921705%	316,484	0	0	0	0	0	(999)	0	(4,976)	(5,975)	23,424	(11,584)	11,840
Jaffrey-Rindge Coop Sd	0.45244581%	2,068,736	0	0	6,904	6,904	0	(6,528)	0	0	(6,528)	153,115	16,071	169,186
Jefferson - Emp	0.00052978%	2,422	0	0	38	38	0	(8)	0	0	(8)	179	86	265
John Stark Reg Sd - (Sau 24)	0.24845081%	1,136,001	0	0	0	0	0	(3,585)	0	(4,594)	(8,179)	84,080	(10,693)	73,387
Keearsarge Reg Coop Sd	0.66715278%	3,050,449	0	0	0	0	0	(9,626)	0	(5,099)	(14,725)	225,775	(11,868)	213,907
Keene - Emp/Fire/Pol	0.51745837%	2,365,995	0	0	0	0	0	(7,466)	0	(20,740)	(28,206)	175,116	(48,278)	126,838
Keene Sd - (Sau 29)	1.06805319%	4,883,502	0	0	0	0	0	(15,410)	0	(75,733)	(91,143)	361,447	(176,290)	185,157
Kensington - Police	0.01475281%	67,455	0	0	0	0	0	(213)	0	(277)	(490)	4,993	(645)	4,348
Kensington Sd - (Sau 16)	0.04984977%	227,930	0	0	1,158	1,158	0	(719)	0	0	(719)	16,870	2,697	19,567
Kingston - Emp/Fire/Pol	0.04696973%	214,762	0	0	0	0	0	(678)	0	(10,594)	(11,272)	15,895	(24,662)	(8,767)
Laconia - Emp/Fire/Pol	0.39781285%	1,818,935	0	0	1,869	1,869	0	(5,740)	0	0	(5,740)	134,626	4,351	138,977
Laconia Housing & Redevelopmnt	0.00504470%	23,066	0	0	256	256	0	(73)	0	0	(73)	1,707	596	2,303

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						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 Resources	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 Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Employer OPEB Expense	
Laconia Sd - Empl/Teach	0.60503375%	\$ 2,766,420	\$ -	\$ -	\$ -	\$ -	\$ (8,729)	\$ -	\$ (98,563)	\$ (107,292)	\$ 204,753	\$ (229,431)	\$ (24,678)		
Laconia Water Works - Emp	0.00485236%	22,187	0	0	537	537	(70)	0	0	(70)	1,642	1,250	2,892		
Lafayette Reg Coop Sd (Sau 35)	0.04682801%	214,114	0	0	1,242	1,242	(676)	0	0	(676)	15,847	2,890	18,737		
Lakes Region Mutual Fire Aid	0.01014340%	46,379	0	0	85	85	(146)	0	0	(146)	3,433	198	3,631		
Lakes Region Planning Comm.	0.00101400%	4,636	0	0	0	0	(15)	0	(388)	(403)	343	(902)	(559)		
Lancaster - Emp/Fire/Pol	0.03602155%	164,703	0	0	0	0	(520)	0	(1,089)	(1,609)	12,190	(2,537)	9,653		
Landaff Sd - (Sau 35)	0.00313312%	14,326	0	0	698	698	(45)	0	0	(45)	1,060	1,623	2,683		
Langdon - Police	0.00145267%	6,642	0	0	0	0	(21)	0	(2,671)	(2,692)	492	(6,218)	(5,726)		
Lebanon - Emp/Fire/Pol	0.35628262%	1,629,045	0	0	8,680	8,680	(5,140)	0	0	(5,140)	120,572	20,205	140,777		
Lebanon Sd(Sau 88) - Emp/Teach	0.70700763%	3,232,679	0	0	0	0	(10,201)	0	(5,539)	(15,740)	239,263	(12,893)	226,370		
Lee - Emp/Fire/Pol	0.03805461%	173,999	0	0	0	0	(549)	0	(3,004)	(3,553)	12,878	(6,993)	5,885		
Lempster - Emp/Pol	0.00143074%	6,542	0	0	63	63	(21)	0	0	(21)	484	148	632		
Lempster Sd Emp/Teachers	0.02959672%	135,326	0	0	0	0	(427)	0	(11,876)	(12,303)	10,016	(27,644)	(17,628)		
Lincoln - Emp/Pol	0.03720258%	170,103	0	0	2,757	2,757	(537)	0	0	(537)	12,590	6,416	19,006		
Lincoln-Woodstock Sd	0.13745552%	628,493	0	0	0	0	(1,983)	0	(1,880)	(3,863)	46,517	(4,376)	42,141		
Lisbon - Police	0.01157245%	52,913	0	0	0	0	(167)	0	(340)	(507)	3,916	(791)	3,125		
Lisbon Reg Sd - (Sau 35)	0.12186418%	557,204	0	0	3,173	3,173	(1,758)	0	0	(1,758)	41,241	7,387	48,628		
Litchfield - Emp/Fire/Pol	0.08060897%	368,572	0	0	2,491	2,491	(1,163)	0	0	(1,163)	27,279	5,797	33,076		
Litchfield Sd - Emp/Teach	0.38257244%	1,749,251	0	0	0	0	(5,520)	0	(5,784)	(11,304)	129,469	(13,462)	116,007		
Littleton - Emp/Fire/Pol	0.08333209%	381,023	0	0	105	105	(1,202)	0	0	(1,202)	28,201	245	28,446		
Littleton Public Library - Emp	0.00068669%	3,140	0	0	43	43	(10)	0	0	(10)	232	99	331		
Littleton Sd - Emp/Teach	0.31205795%	1,426,835	0	0	13,336	13,336	(4,502)	0	0	(4,502)	105,605	31,043	136,648		
Littleton Water & Light Dept	0.00584781%	26,738	0	0	0	0	(84)	0	(401)	(485)	1,979	(933)	1,046		
Londonderry - Emp/Fire/Pol	0.60927704%	2,785,822	0	0	0	0	(8,791)	0	(10,770)	(19,561)	206,189	(25,070)	181,119		
Londonderry Sd - Emp/Teach	1.49433740%	6,832,618	0	0	3,967	3,967	(21,560)	0	0	(21,560)	505,708	9,233	514,941		
Loudon - Emp/Fire/Pol	0.04229284%	193,377	0	0	5,895	5,895	(610)	0	0	(610)	14,313	13,723	28,036		
Lyme - Emp/Pol	0.00845958%	38,680	0	0	0	0	(122)	0	(2,066)	(2,188)	2,863	(4,811)	(1,948)		
Lyme Sd - (Sau 76)	0.08930307%	408,324	0	0	8,887	8,887	(1,288)	0	0	(1,288)	30,222	20,686	50,908		
Lyndeborough - Police	0.00285304%	13,045	0	0	941	941	(41)	0	0	(41)	966	2,190	3,156		
Madison - Emp/Pol	0.01593890%	72,878	0	0	0	0	(230)	0	(4,282)	(4,512)	5,394	(9,969)	(4,575)		
Madison Sd - (Sau 13)	0.05586798%	255,447	0	0	4,673	4,673	(806)	0	0	(806)	18,907	10,879	29,786		
Manchester - Fire/Pol	2.52104763%	11,527,086	0	0	0	0	(36,374)	0	(19,278)	(55,652)	853,163	(44,876)	808,287		
Manchester Sd - Empl/Teacher	3.91719046%	17,910,725	0	0	0	0	(56,518)	0	(60,352)	(116,870)	1,325,641	(140,485)	1,185,156		
Marlborough - Emp/Pol	0.01211572%	55,397	0	0	0	0	(175)	0	(2,421)	(2,596)	4,100	(5,636)	(1,536)		
Marlborough Sd - (Sau 29)	0.05148297%	235,398	0	0	0	0	(743)	0	(2,387)	(3,130)	17,423	(5,555)	11,868		
Marlow - Emp	0.00088409%	4,042	0	0	12	12	(13)	0	0	(13)	299	27	326		
Marlow Sd - (Sau 29)	0.01359033%	62,140	0	0	2,423	2,423	(196)	0	0	(196)	4,599	5,640	10,239		
Mascenic Reg Sd - (Sau 87)	0.25907337%	1,184,571	0	0	0	0	(3,738)	0	(18,436)	(22,174)	87,675	(42,913)	44,762		
Mascoma Valley Sd - Empl/Teach	0.38725102%	1,770,643	0	0	2,743	2,743	(5,587)	0	0	(5,587)	131,052	6,384	137,436		
Mason - Police	0.00970135%	44,358	0	0	0	0	(140)	0	(1,214)	(1,354)	3,283	(2,826)	457		
Mason Sd (Sau 89)	0.01764634%	80,685	0	0	189	189	(255)	0	0	(255)	5,972	441	6,413		
Maxfield Public Library	0.00039986%	1,828	0	0	28	28	(6)	0	0	(6)	135	66	201		
Meredith - Emp/Fire/Pol	0.09000662%	411,541	0	0	6,400	6,400	(1,299)	0	0	(1,299)	30,460	14,898	45,358		
Meriden Village Water District	0.00025645%	1,173	0	0	0	0	(4)	0	0	(4)	87	0	87		
Merrimack - Emp/Fire/Pol	0.43919460%	2,008,147	0	0	38,157	38,157	(6,337)	0	0	(6,337)	148,631	88,821	237,452		
Merrimack County - Emp/Pol	0.55817537%	2,552,167	0	0	0	0	(8,053)	0	(23,910)	(31,963)	188,896	(55,655)	133,241		
Merrimack Sd - Emp/Teach	1.12721963%	5,154,031	0	0	0	0	(16,264)	0	(16,002)	(32,266)	381,469	(37,248)	344,221		
Merrimack Valley Sd (Sau 46)	0.71658581%	3,276,474	0	0	0	0	(10,339)	0	(49,804)	(60,143)	242,504	(115,931)	126,573		
Merrimack Village District	0.00402227%	18,391	0	0	0	0	(58)	0	(202)	(260)	1,361	(471)	890		
Middleton - Police	0.01494683%	68,342	0	0	0	0	(216)	0	(533)	(749)	5,058	(1,241)	3,817		

Schedule of OPEB Amounts by Employer

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	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 Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense	
Middleton Sd - Emp/Teach	0.02964059%	\$ 135,527	\$ -	\$ -	\$ 43,120	\$ 43,120	\$ -	\$ (428)	\$ -	\$ -	\$ (428)	\$ 10,031	\$ 100,372	\$ 110,403	
Milan Sd - (Sau 20)	0.02422470%	110,764	0	0	5,097	5,097	0	(350)	0	0	(350)	8,198	11,866	20,064	
Milford - Emp/Fire/Pol	0.15852686%	724,839	0	0	8,685	8,685	0	(2,287)	0	0	(2,287)	53,648	20,215	73,863	
Milford Area Communication Ctr	0.00153872%	7,036	0	0	0	0	0	(22)	0	(127)	(149)	521	(297)	224	
Milford Sd - Empl/Teacher	0.74248084%	3,394,875	0	0	0	0	0	(10,713)	0	(4,397)	(15,110)	251,268	(10,235)	241,033	
Milton - Emp/Fire/Pol	0.03931494%	179,761	0	0	0	0	0	(567)	0	(3,625)	(4,192)	13,305	(8,436)	4,869	
Milton Sd - (Sau 64)	0.15849987%	724,715	0	0	0	0	0	(2,287)	0	(620)	(2,907)	53,639	(1,445)	52,194	
Monadnock Reg Sd - (Sau 93)	0.52105715%	2,382,450	0	0	0	0	0	(7,518)	0	(9,391)	(16,909)	176,334	(21,860)	154,474	
Monroe - Emp	0.00047579%	2,175	0	0	36	36	0	(7)	0	0	(7)	161	84	245	
Monroe Sd - Emp/Tch	0.03419263%	156,340	0	0	1,275	1,275	0	(493)	0	0	(493)	11,571	2,966	14,537	
Mont Vernon - Emp/Pol	0.01495696%	68,388	0	0	0	0	0	(216)	0	(238)	(454)	5,062	(554)	4,508	
Mont Vernon Sd - (Sau 39)	0.05532808%	252,979	0	0	0	0	0	(798)	0	(1,512)	(2,310)	18,724	(3,520)	15,204	
Moultonborough - Emp/Fire/Pol	0.07225568%	330,378	0	0	0	0	0	(1,043)	0	(3,615)	(4,658)	24,452	(8,416)	16,036	
Moultonborough Sd - Emp/Teach	0.24080108%	1,101,024	0	0	0	0	0	(3,474)	0	(2,110)	(5,584)	81,491	(4,912)	76,579	
Nashua - Emp/Fire/Pol	2.05282996%	9,386,236	0	0	0	0	0	(29,618)	0	(8,333)	(37,951)	694,711	(19,397)	675,314	
Nashua Airport Authority - Emp	0.00109499%	5,007	0	0	463	463	0	(16)	0	0	(16)	371	1,080	1,451	
Nashua Housing Authority	0.00618525%	28,281	0	0	438	438	0	(89)	0	0	(89)	2,093	1,020	3,113	
Ne Interstate Water Pol Cntrl	0.00092458%	4,227	0	0	33	33	0	(13)	0	0	(13)	313	77	390	
Nelson - Emp	0.00081491%	3,726	0	0	36	36	0	(12)	0	0	(12)	276	85	361	
Nelson Sd - (Sau 29)	0.01751305%	80,076	0	0	120	120	0	(253)	0	0	(253)	5,927	281	6,208	
New Boston - Police	0.02627801%	120,152	0	0	5,769	5,769	0	(379)	0	0	(379)	8,893	13,428	22,321	
New Boston Sd - (Sau 19)	0.13860619%	633,755	0	0	4,375	4,375	0	(2,000)	0	0	(2,000)	46,907	10,185	57,092	
New Castle - Emp/Fire/Pol	0.02713005%	124,048	0	0	0	0	0	(391)	0	(1,344)	(1,735)	9,181	(3,128)	6,053	
New Castle Sd - (Sau 50)	0.01936221%	88,531	0	0	0	0	0	(279)	0	(6,118)	(6,397)	6,552	(14,239)	(7,687)	
New Durham - Emp/Pol	0.01537875%	70,317	0	0	0	0	0	(222)	0	(6,011)	(6,233)	5,204	(13,993)	(8,789)	
New Hampton - Emp/Pol/Fire	0.02236710%	102,270	0	0	0	0	0	(323)	0	(2,530)	(2,853)	7,569	(5,888)	1,681	
New Ipswich - Emp/Pol	0.02306729%	105,471	0	0	0	0	0	(333)	0	(7,192)	(7,525)	7,806	(16,740)	(8,934)	
New London - Emp/Fire/Pol	0.04950727%	226,364	0	0	5,229	5,229	0	(714)	0	0	(714)	16,754	12,173	28,927	
New London-Springfield Wtr Sys	0.00079973%	3,657	0	0	29	29	0	(12)	0	0	(12)	271	68	339	
Newbury - Police	0.01731734%	79,181	0	0	0	0	0	(250)	0	(583)	(833)	5,860	(1,355)	4,505	
Newfields - Emp/Pol	0.01263369%	57,766	0	0	0	0	0	(182)	0	(8,465)	(8,647)	4,275	(19,704)	(15,429)	
Newfields Sd - (Sau 16)	0.04525386%	206,916	0	0	6,167	6,167	0	(653)	0	0	(653)	15,315	14,355	29,670	
Newfound Area Sd - Emp/Teach	0.37098481%	1,696,269	0	0	0	0	0	(5,353)	0	(98)	(5,451)	125,547	(228)	125,319	
Newington - Emp/Fire/Pol	0.09369483%	428,405	0	0	940	940	0	(1,352)	0	0	(1,352)	31,708	2,188	33,896	
Newington Sd - (Sau 50)	0.02345197%	107,230	0	0	0	0	0	(338)	0	(623)	(961)	7,937	(1,451)	6,486	
Newmarket - Emp/Pol/Fire	0.07501592%	342,998	0	0	0	0	0	(1,082)	0	(3,849)	(4,931)	25,387	(8,958)	16,429	
Newmarket Sd - Emp/Teach	0.33850130%	1,547,743	0	0	8,115	8,115	0	(4,884)	0	0	(4,884)	114,554	18,887	133,441	
Newport - Emp/Fire/Pol	0.08827388%	403,618	0	0	272	272	0	(1,274)	0	0	(1,274)	29,873	632	30,505	
Newport Sd - (Sau 43)	0.25526201%	1,167,145	0	0	0	0	0	(3,683)	0	(16,600)	(20,283)	86,385	(38,639)	47,746	
Newton - Emp/Pol	0.02529101%	115,639	0	0	0	0	0	(365)	0	(7,699)	(8,064)	8,559	(17,923)	(9,364)	
Next Charter School	0.01350260%	61,738	0	0	4,060	4,060	0	(195)	0	0	(195)	4,569	9,452	14,021	
Nh Community Developmental Fin	0.00215792%	9,867	0	0	35	35	0	(31)	0	0	(31)	730	81	811	
Nh Land & Community Heritage	0.00260840%	11,926	0	0	309	309	0	(38)	0	0	(38)	883	721	1,604	
Nh Municipal Bond Bank - Emp	0.00174962%	8,000	0	0	1,148	1,148	0	(25)	0	0	(25)	592	2,673	3,265	
North Conway Wtr Prct&Fire Dep	0.01203811%	55,042	0	0	233	233	0	(174)	0	0	(174)	4,074	541	4,615	
North Country Charter Academy	0.01011472%	46,248	0	0	0	0	0	(146)	0	(752)	(898)	3,423	(1,753)	1,670	
North Country Education Servc	0.03325286%	152,043	0	0	2,253	2,253	0	(480)	0	0	(480)	11,253	5,245	16,498	
North Hampton - Emp/Fire/Pol	0.12471722%	570,249	0	0	14,266	14,266	0	(1,799)	0	0	(1,799)	42,206	33,209	75,415	
North Hampton Sd - (Sau 21)	0.18085684%	826,939	0	0	0	0	0	(2,609)	0	(11,905)	(14,514)	61,205	(27,712)	33,493	
Northfield - Emp/Pol	0.03451826%	157,829	0	0	7,216	7,216	0	(498)	0	0	(498)	11,682	16,797	28,479	

Schedule of OPEB Amounts by Employer

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	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 Resources	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 Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Resources
Northumberland - Emp/Pol	0.00268770%	\$ 12,289	\$ -	\$ -	\$ -	\$ -	\$ (39)	\$ -	\$ (9,026)	\$ (9,065)	\$ 910	\$ (21,011)	\$ (20,101)
Northumberland Sd - (Sau 58)	0.10106448%	462,101	0	0	0	0	(1,458)	0	(14,036)	(15,494)	34,202	(32,673)	1,529
Northwood - Emp/Fire/Pol	0.04561492%	208,567	0	0	0	0	(658)	0	(2,506)	(3,164)	15,437	(5,833)	9,604
Northwood Sd - (Sau 44)	0.09302838%	425,357	0	0	0	0	(1,342)	0	(12,983)	(14,325)	31,482	(30,222)	1,260
Nottingham - Fire/Pol	0.03162135%	144,584	0	0	1,430	1,430	(456)	0	0	(456)	10,701	3,327	14,028
Nottingham Sd - (Sau 44)	0.14682450%	671,331	0	0	4,795	4,795	(2,118)	0	0	(2,118)	49,688	11,160	60,848
Orford - Emp/Pol	0.00391766%	17,913	0	0	0	0	(57)	0	(2,004)	(2,061)	1,326	(4,666)	(3,340)
Ossipee - Emp/Pol	0.04745058%	216,960	0	0	3,339	3,339	(685)	0	0	(685)	16,058	7,772	23,830
Oyster River Coop Sd	0.81346437%	3,719,435	0	0	61,032	61,032	(11,737)	0	0	(11,737)	275,290	142,067	417,357
Pease Development Authority	0.09463797%	432,717	0	0	0	0	(1,365)	0	(2,095)	(3,460)	32,027	(4,875)	27,152
Pelham - Emp/Fire/Pol	0.20714498%	947,137	0	0	0	0	(2,989)	0	(7,929)	(10,918)	70,101	(18,457)	51,644
Pelham Sd - (Sau 28)	0.49128834%	2,246,337	0	0	17,810	17,810	(7,088)	0	0	(7,088)	166,260	41,456	207,716
Pembroke - Emp/Pol	0.04858775%	222,160	0	0	2,687	2,687	(701)	0	0	(701)	16,443	6,256	22,699
Pembroke Sd - (Sau 53)	0.50918269%	2,328,156	0	0	11,217	11,217	(7,347)	0	0	(7,347)	172,316	26,110	198,426
Pemi Baker Coop - (Sau 48)	0.23911221%	1,093,302	0	0	17,562	17,562	(3,450)	0	0	(3,450)	80,919	40,881	121,800
Penacook Boscawen Water Prcnct	0.00034081%	1,558	0	0	0	0	(5)	0	(326)	(331)	115	(757)	(642)
Peterborough - Emp/Fire/Pol	0.07612610%	348,074	0	0	42	42	(1,098)	0	0	(1,098)	25,762	99	25,861
Piermont Police	0.00375738%	17,180	0	0	83	83	(54)	0	0	(54)	1,272	194	1,466
Piermont Sd - (Sau 23)	0.01990886%	91,030	0	0	0	0	(287)	0	(3,832)	(4,119)	6,737	(8,921)	(2,184)
Pittsburg - Emp/Pol	0.00417411%	19,085	0	0	0	0	(60)	0	(239)	(299)	1,413	(557)	856
Pittsburg Sd - (Sau 07)	0.04655806%	212,879	0	0	0	0	(672)	0	(5,215)	(5,887)	15,756	(12,139)	3,617
Pittsfield - Emp/Fire/Pol	0.05074904%	232,042	0	0	0	0	(732)	0	(1,241)	(1,973)	17,174	(2,889)	14,285
Pittsfield Sd - (Sau 51)	0.17163297%	784,764	0	0	0	0	(2,476)	0	(13,326)	(15,802)	58,083	(31,020)	27,063
Plainfield - Emp/Pol	0.01484054%	67,856	0	0	4,160	4,160	(214)	0	0	(214)	5,022	9,681	14,703
Plainfield Sd - Emp/Teach	0.07970294%	364,429	0	0	0	0	(1,150)	0	(7,538)	(8,688)	26,973	(17,546)	9,427
Plaistow - Emp/Fire/Pol	0.10228263%	467,671	0	0	1,807	1,807	(1,476)	0	0	(1,476)	34,614	4,204	38,818
Plaistow Public Library - Emp	0.00061751%	2,823	0	0	0	0	(9)	0	(8)	(17)	209	(19)	190
Plymouth - Emp/Fire/Pol	0.10010109%	457,696	0	0	6,534	6,534	(1,444)	0	0	(1,444)	33,876	15,210	49,086
Plymouth Sd - (Sau 48)	0.16528744%	755,750	0	0	2,311	2,311	(2,385)	0	0	(2,385)	55,936	5,380	61,316
Plymouth Village Water & Sewer	0.00287497%	13,145	0	0	467	467	(41)	0	0	(41)	973	1,087	2,060
Portsmouth - Emp/Fire/Pol	0.70005471%	3,200,888	0	0	30,097	30,097	(10,100)	0	0	(10,100)	236,910	70,059	306,969
Portsmouth Housing Authority	0.00713345%	32,617	0	0	0	0	(103)	0	(503)	(606)	2,414	(1,172)	1,242
Portsmouth Sd - Empl/Teacher	1.05409842%	4,819,696	0	0	0	0	(15,209)	0	(29,100)	(44,309)	356,724	(67,739)	288,985
Portsmouth-Josie F. Prescott	0.00016703%	764	0	0	0	0	(2)	0	(255)	(257)	57	(594)	(537)
Profile Coop Sd - (Sau 35)	0.09496697%	434,221	0	0	0	0	(1,370)	0	(5,721)	(7,091)	32,138	(13,319)	18,819
Prospect Mountain High School	0.15719904%	718,767	0	0	0	0	(2,268)	0	(21,355)	(23,623)	53,199	(49,710)	3,489
Raymond - Emp/Fire/Pol	0.09359866%	427,965	0	0	0	0	(1,350)	0	(5,664)	(7,014)	31,675	(13,185)	18,490
Raymond Sd - Emp/Teach	0.39277658%	1,795,908	0	0	3,946	3,946	(5,667)	0	0	(5,667)	132,922	9,186	142,108
Rindge - Emp/Fire/Pol	0.04084860%	186,774	0	0	0	0	(589)	0	(2,608)	(3,197)	13,824	(6,069)	7,755
Rivendell Interstate Sd	0.03634886%	166,199	0	0	0	0	(524)	0	(20,327)	(20,851)	12,301	(47,316)	(35,015)
Rochester - Emp/Fire/Pol	0.43380234%	1,983,492	0	0	0	0	(6,259)	0	(31,859)	(38,118)	146,806	(74,161)	72,645
Rockingham County-Emp/Pol/Fire	0.45037056%	2,059,247	0	0	0	0	(6,498)	0	(45,314)	(51,812)	152,413	(105,478)	46,935
Rockingham Planning Comm - Emp	0.00172600%	7,892	0	0	202	202	(25)	0	0	(25)	584	472	1,056
Rollinsford - Emp/Pol	0.01395645%	63,814	0	0	0	0	(201)	0	(733)	(934)	4,723	(1,704)	3,019
Rollinsford Sd - (Sau 56)	0.04930481%	225,438	0	0	0	0	(711)	0	(8,983)	(9,694)	16,686	(20,909)	(4,223)
Rumney - Emp/Pol	0.00729710%	33,365	0	0	326	326	(105)	0	0	(105)	2,469	758	3,227
Rumney Sd - (Sau 48) Emp/Teach	0.04104432%	187,669	0	0	8,378	8,378	(592)	0	0	(592)	13,890	19,501	33,391
Rye - Emp/Fire/Pol	0.10048409%	459,447	0	0	0	0	(1,450)	0	(131)	(1,581)	34,005	(307)	33,698
Rye Sd - (Sau 50)	0.18955769%	866,722	0	0	0	0	(2,735)	0	(16,988)	(19,723)	64,149	(39,544)	24,605
Rye Water District - Emp	0.00120465%	5,508	0	0	310	310	(17)	0	0	(17)	408	723	1,131

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						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 Share of Contributions	Total Employer OPEB Expense
Salem - Emp/Fire/Pol	0.80248075%	\$ 3,669,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,578)	\$ -	\$ (32,829)	\$ (44,407)	\$ 271,572	\$ (76,418)	\$ 195,154
Salem Housing Authority - Emp	0.00146954%	6,719	0	0	28	28	0	(21)	0	0	(21)	497	63	560
Salem Sd - Emp/Teach	1.25400366%	5,733,731	0	0	0	0	0	(18,093)	0	(10,653)	(28,746)	424,375	(24,799)	399,576
Salisbury - Emp	0.00026320%	1,203	0	0	3	3	0	(4)	0	0	(4)	89	5	94
Sanborn Regional Sd (Sau 17)	0.58795093%	2,688,311	0	0	0	0	0	(8,483)	0	(37,671)	(46,154)	198,972	(87,688)	111,284
Sanbornton - Emp/Fire/Pol	0.02712498%	124,025	0	0	0	0	0	(391)	0	(2,017)	(2,408)	9,180	(4,696)	4,484
Sanbornton Public Library	0.00034925%	1,597	0	0	0	0	0	(5)	0	(23)	(28)	118	(53)	65
Sandown - Emp/Fire/Pol	0.03671498%	167,873	0	0	3,790	3,790	0	(530)	0	0	(530)	12,425	8,821	21,246
Sandown Public Library	0.00020921%	957	0	0	0	0	0	(3)	0	(96)	(99)	71	(224)	(153)
Sandwich - Police	0.00806646%	36,883	0	0	0	0	0	(116)	0	(190)	(306)	2,730	(442)	2,288
Sau 02 - Emp/Teach	0.00302851%	13,847	0	0	86	86	0	(44)	0	0	(44)	1,025	203	1,228
Sau 03 - Emp/Teach	0.36950683%	1,689,511	0	0	0	0	0	(5,331)	0	(24,260)	(29,591)	125,047	(56,471)	68,576
Sau 06 - Emp	0.00476969%	21,809	0	0	236	236	0	(69)	0	0	(69)	1,614	551	2,165
Sau 07 - Emp/Teach	0.00499578%	22,842	0	0	803	803	0	(72)	0	(72)	(72)	1,691	1,870	3,561
Sau 09 - Emp/Teach	0.00579550%	26,499	0	0	154	154	0	(84)	0	0	(84)	1,961	359	2,320
Sau 10 (Derry Coop Sd)	1.09522373%	5,007,735	0	0	6,935	6,935	0	(15,802)	0	0	(15,802)	370,641	16,142	386,783
Sau 13 - Emp	0.00316686%	14,480	0	0	0	0	0	(46)	0	(4,344)	(4,390)	1,072	(9,038)	(9,038)
Sau 15 - Emp/Teach	0.00322591%	14,750	0	0	259	259	0	(47)	0	0	(47)	1,092	603	1,695
Sau 16 - Emp/Teach	0.01590516%	72,724	0	0	0	0	0	(229)	0	(9,554)	(9,783)	5,383	(22,240)	(16,857)
Sau 18 - Emp/Teach	0.03641972%	166,523	0	0	306	306	0	(525)	0	0	(525)	12,325	711	13,036
Sau 19 - Emp/Teach	0.01384510%	63,304	0	0	7,052	7,052	0	(200)	0	0	(200)	4,685	16,416	21,101
Sau 20 - Emp	0.00228783%	10,461	0	0	89	89	0	(33)	0	0	(33)	774	206	980
Sau 21 - Emp/Teach	0.00398515%	18,221	0	0	0	0	0	(57)	0	(364)	(421)	1,349	(847)	502
Sau 23 - Emp/Teach	0.03274333%	149,714	0	0	0	0	0	(472)	0	(2,897)	(3,369)	11,081	(6,743)	4,338
Sau 24 - Emp/Teach	0.02613123%	119,481	0	0	5,530	5,530	0	(377)	0	0	(377)	8,843	12,873	21,716
Sau 29 - Emp/Teach	0.01458409%	66,683	0	0	0	0	0	(210)	0	(3,749)	(3,959)	4,935	(8,729)	(3,794)
Sau 34 - Emp/Teach	0.00299139%	13,678	0	0	131	131	0	(43)	0	0	(43)	1,012	304	1,316
Sau 35 - Emp/Teach	0.01128225%	51,586	0	0	0	0	0	(163)	0	(977)	(1,140)	3,818	(2,275)	1,543
Sau 39 - Emp	0.00660029%	30,179	0	0	0	0	0	(95)	0	(38)	(133)	2,234	(86)	2,148
Sau 41 - Emp	0.00420279%	19,217	0	0	0	0	0	(61)	0	(50)	(111)	1,422	(116)	1,306
Sau 42	3.16529678%	14,472,812	0	0	0	0	0	(45,669)	0	(51,112)	(96,781)	1,071,188	(118,975)	952,213
Sau 43 - Emp/Teach	0.00000000%	0	0	0	0	0	0	0	0	(7,629)	(7,629)	0	(17,757)	(17,757)
Sau 44 - Emp/Teach	0.03111857%	142,285	0	0	1,249	1,249	0	(449)	0	0	(449)	10,531	2,907	13,438
Sau 46 - Emp	0.00345368%	15,791	0	0	358	358	0	(50)	0	0	(50)	1,169	832	2,001
Sau 48 - Emp/Teach	0.00653787%	29,893	0	0	0	0	0	(94)	0	(155)	(249)	2,213	(362)	1,851
Sau 50 - Emp/Teach	0.01014340%	46,379	0	0	1,482	1,482	0	(146)	0	0	(146)	3,433	3,450	6,883
Sau 53 - Emp/Teach	0.07301154%	333,834	0	0	0	0	0	(1,053)	0	(14,806)	(15,859)	24,708	(34,465)	(9,757)
Sau 54 (Rochester Sd)	1.33987667%	6,126,371	0	0	80,294	80,294	0	(19,332)	0	0	(19,332)	453,436	186,904	640,340
Sau 55 - Emp	0.00582587%	26,638	0	0	1,327	1,327	0	(84)	0	0	(84)	1,972	3,090	5,062
Sau 56 - Emp/Teach	0.01012146%	46,279	0	0	331	331	0	(146)	0	0	(146)	3,425	770	4,195
Sau 58 - Emp	0.00170744%	7,807	0	0	717	717	0	(25)	0	0	(25)	578	1,667	2,245
Sau 61 - Emp	0.00000000%	0	0	0	0	0	0	0	0	(4,154)	(4,154)	0	(9,668)	(9,668)
Sau 64 - Emp/Teach	0.00254935%	11,656	0	0	0	0	0	(37)	0	(22,942)	(22,979)	863	(53,404)	(52,541)
Sau 67 - Emp/Teachers	0.00703728%	32,177	0	0	0	0	0	(102)	0	(836)	(938)	2,382	(1,946)	436
Sau 70 - Emp	0.00871435%	39,845	0	0	62	62	0	(126)	0	0	(126)	2,949	143	3,092
Sau 71 Emp/Teacher	0.00403408%	18,445	0	0	451	451	0	(58)	0	0	(58)	1,365	1,049	2,414
Seabrook - Fire/Pol	0.30458706%	1,392,675	0	0	11,300	11,300	0	(4,395)	0	0	(4,395)	103,077	26,305	129,382
Seabrook Sd (Sau 21)	0.26621863%	1,217,242	0	0	0	0	0	(3,841)	0	(7,077)	(10,918)	90,093	(16,473)	73,620
Seacoast Charter Sch - Teach	0.02588152%	118,339	0	0	2,488	2,488	0	(373)	0	0	(373)	8,759	5,791	14,550
Shaker Regional Sd - (Sau 80)	0.41870197%	1,914,448	0	0	0	0	0	(6,041)	0	(19,074)	(25,115)	141,696	(44,399)	97,297

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						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	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 Share of Contributions	Total Employer OPEB Expense
Shelburne - Emp	0.00049772%	\$ 2,276	\$ -	\$ -	\$ 41	\$ 41	\$ -	\$ (7)	\$ -	\$ (7)	\$ 168	\$ 94	\$ 262	
Somersworth - Emp/Fire/Pol	0.18812189%	860,157	0	0	0	0	0	(2,714)	0	(16,646)	63,663	(32,430)	31,233	
Somersworth Housing Authority	0.00249704%	11,417	0	0	0	0	0	(36)	0	(291)	845	(595)	250	
Somersworth Sd - (Sau 56)	0.40969405%	1,873,260	0	0	0	0	0	(5,911)	0	(14,325)	138,647	(19,586)	119,061	
Souhegan Coop Sd - (Sau 39)	0.34723758%	1,587,688	0	0	0	0	0	(5,010)	0	(28,714)	117,511	(55,176)	62,335	
South Hampton - Police	0.00621730%	28,428	0	0	3,920	3,920	0	(90)	0	(90)	2,104	9,124	11,228	
South Hampton Sd - (Sau 21)	0.03181706%	145,478	0	0	8,581	8,581	0	(459)	0	(459)	10,767	19,976	30,743	
Southern Nh Planning Comm	0.00329509%	15,066	0	0	185	185	0	(48)	0	(48)	1,115	429	1,544	
Springfield - Emp/Pol	0.00837185%	38,279	0	0	664	664	0	(121)	0	(121)	2,833	1,548	4,381	
Stark - Emp	0.00012991%	594	0	0	0	0	0	(2)	0	(364)	44	(848)	(804)	
Stark Sd - (Sau 58)	0.00845958%	38,680	0	0	297	297	0	(122)	0	(122)	2,863	691	3,554	
State Of New Hampshire	19.09684890%	87,317,290	0	0	576,850	576,850	0	(275,533)	0	(275,533)	6,462,677	1,342,774	7,805,451	
Stewartstown - Emp/Pol	0.00020246%	926	0	0	0	0	0	(3)	0	(8)	69	(20)	49	
Stewartstown Sd - (Sau 07)	0.01957986%	89,526	0	0	0	0	0	(282)	0	(1,214)	6,626	(2,826)	3,800	
Stoddard Sd - (Sau 24)	0.01403575%	64,176	0	0	1,586	1,586	0	(203)	0	(203)	4,750	3,693	8,443	
Strafford - Fire / Police	0.02328493%	106,467	0	0	2,221	2,221	0	(336)	0	(336)	7,880	5,169	13,049	
Strafford County - Emp/Pol	0.45370108%	2,074,475	0	0	40,882	40,882	0	(6,546)	0	(6,546)	153,540	95,162	248,702	
Strafford Sd (Sau 44)	0.12274658%	561,239	0	0	0	0	0	(1,771)	0	(7,868)	41,539	(18,315)	23,224	
Stratford - Emp	0.00039818%	1,821	0	0	6	6	0	(6)	0	(6)	135	14	149	
Stratford Sd - (Sau 58)	0.02291375%	104,769	0	0	0	0	0	(331)	0	(408)	7,754	(948)	6,806	
Stratham - Emp/Pol	0.06085195%	278,236	0	0	4,145	4,145	0	(878)	0	(878)	20,593	9,649	30,242	
Stratham Sd - (Sau 16)	0.21512202%	983,611	0	0	0	0	0	(3,104)	0	(5,558)	72,801	(12,937)	59,864	
Sugar Hill - Emp/Pol	0.00363759%	16,632	0	0	0	0	0	(52)	0	(665)	1,231	(1,546)	(315)	
Sullivan County - Emp/Pol	0.16157899%	738,794	0	0	7,849	7,849	0	(2,331)	0	(2,331)	54,681	18,272	72,953	
Sunapee - Emp/Pol	0.03022436%	138,196	0	0	1,335	1,335	0	(436)	0	(436)	10,228	3,107	13,335	
Sunapee Sd (Sau 85) - Emp/Teach	0.20982762%	959,403	0	0	0	0	0	(3,027)	0	(3,834)	71,009	(8,924)	62,085	
Sutton - Police	0.01185758%	54,217	0	0	619	619	0	(171)	0	(171)	4,013	1,439	5,452	
Swansey - Police/Fire	0.05570095%	254,684	0	0	4,944	4,944	0	(804)	0	(804)	18,850	11,508	30,358	
Swnh District Fire Mutual Aid	0.01434451%	65,588	0	0	0	0	0	(207)	0	(1,024)	4,854	(2,383)	2,471	
Tamworth - Emp/Fire/Pol	0.01192507%	54,525	0	0	0	0	0	(172)	0	(5,856)	6,028	(13,630)	(9,594)	
Tamworth Sd - (Sau 13)	0.10216284%	467,123	0	0	2,338	2,338	0	(1,474)	0	(1,474)	34,574	5,442	40,016	
Thornton - Emp/Pol	0.01504469%	68,789	0	0	0	0	0	(217)	0	(283)	5,091	(659)	4,432	
Thornton Public Library	0.00011304%	517	0	0	164	164	0	(2)	0	(2)	38	383	421	
Thornton Sd - (Sau 48)	0.07285632%	333,124	0	0	0	0	0	(1,051)	0	(6,562)	24,656	(15,275)	9,381	
Tilton - Emp/Pol	0.07788753%	356,128	0	0	754	754	0	(1,124)	0	(1,124)	26,358	1,757	28,115	
Tilton-Northfield Fire Dist	0.05709120%	261,040	0	0	4,219	4,219	0	(824)	0	(824)	19,321	9,823	29,144	
Timberlane Reg Sd (Sau 55)	1.32313298%	6,049,813	0	0	0	0	0	(19,090)	0	(15,730)	(34,820)	447,770	(36,615)	411,155
Troy - Emp/Pol	0.01253921%	57,334	0	0	1,335	1,335	0	(181)	0	(181)	4,243	3,106	7,349	
Troy Water And Sewer	0.00070525%	3,225	0	0	0	0	0	(10)	0	(41)	239	(94)	145	
Tuftonboro - Emp/Fire/Pol	0.03034752%	138,759	0	0	1,248	1,248	0	(438)	0	(438)	10,270	2,907	13,177	
Unity - Emp	0.00067656%	3,093	0	0	13	13	0	(10)	0	(10)	229	30	259	
Unity Sd - (Sau 06)	0.02168548%	99,153	0	0	0	0	0	(313)	0	(950)	7,339	(2,211)	5,128	
Village District Of Eastman	0.00104268%	4,767	0	0	0	0	0	(15)	0	(17)	353	(42)	311	
Village District Of Eidelweiss	0.00069512%	3,178	0	0	408	408	0	(10)	0	(10)	235	949	1,184	
Virtual Learning Academy Chart	0.10571607%	483,370	0	0	11,009	11,009	0	(1,525)	0	(1,525)	35,776	25,628	61,404	
Wakefield - Emp/Fire/Pol	0.05401207%	246,962	0	0	0	0	0	(779)	0	(2,072)	18,279	(4,824)	13,455	
Wakefield Sd - (Sau 101)	0.11303511%	516,835	0	0	4,419	4,419	0	(1,631)	0	(1,631)	38,253	10,288	48,541	
Walpole - Emp/Pol	0.02116413%	96,770	0	0	3,431	3,431	0	(305)	0	(305)	7,162	7,988	15,150	
Warner - Emp/Pol	0.01827904%	83,578	0	0	3,286	3,286	0	(264)	0	(264)	6,186	7,647	13,833	

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						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 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 Share of Contributions	Total Employer OPEB Expense
Warner Village Water District	0.0005509%	\$ 2,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8)	\$ -	\$ (1)	\$ (9)	\$ 188	\$ (3)	\$ 185
Warren - Police	0.00159946%	7,313	0	0	2,327	2,327	0	(23)	0	(23)	541	5,416	5,957	
Warren Sd - (Sau 23)	0.02714017%	124,094	0	0	0	0	0	(392)	0	(5,428)	(5,820)	9,185	(12,634)	(3,449)
Washington - Emp/Pol	0.00188797%	8,632	0	0	0	0	0	(27)	0	(3,502)	(3,529)	639	(8,153)	(7,514)
Washington Sd - (Sau 34)	0.01399694%	63,999	0	0	18	18	0	(202)	0	(202)	4,737	41	4,778	
Waterville Estates Village Dis	0.00148810%	6,804	0	0	157	157	0	(21)	0	(21)	504	365	869	
Waterville Valley Emp/Fire/Pol	0.02845449%	130,104	0	0	302	302	0	(411)	0	(411)	9,629	704	10,333	
Waterville Valley Sd (Sau 48)	0.01529271%	69,923	0	0	0	0	0	(221)	0	(2,619)	(2,840)	5,175	(6,096)	(921)
Weare - Emp/Pol	0.04312631%	197,188	0	0	0	0	0	(622)	0	(6,274)	(6,896)	14,595	(14,604)	(9)
Weare Sd - (Sau 24)	0.25793283%	1,179,356	0	0	8,749	8,749	0	(3,721)	0	(3,721)	87,289	20,367	107,656	
Webster - Emp/Pol	0.00863167%	39,467	0	0	275	275	0	(125)	0	(125)	2,921	638	3,559	
Weeks Public Library	0.00052134%	2,384	0	0	0	0	0	(8)	0	(16)	(24)	176	(35)	141
Wentworth Sd - (Sau 48)	0.02128561%	97,325	0	0	4,690	4,690	0	(307)	0	(307)	7,203	10,917	18,120	
Westmoreland - Emp	0.00108318%	4,953	0	0	117	117	0	(16)	0	(16)	367	270	637	
Westmoreland Sd - (Sau 29)	0.03806136%	174,029	0	0	0	0	0	(549)	0	(2,173)	(2,722)	12,881	(5,059)	7,822
White Mtn Reg Sd - Emp/Teach	0.36383449%	1,663,575	0	0	2,521	2,521	0	(5,249)	0	(5,249)	123,127	5,869	128,996	
Whitefield - Emp/Pol/Fire	0.02203810%	100,766	0	0	0	0	0	(318)	0	(1,566)	(1,884)	7,458	(3,645)	3,813
Wilmot - Emp/Pol	0.00530622%	24,262	0	0	534	534	0	(77)	0	(77)	1,796	1,243	3,039	
Wilton - Pol	0.03215282%	147,014	0	0	0	0	0	(464)	0	(2,327)	(2,791)	10,881	(5,415)	5,466
Wilton-Lyndeborough (Sau 63)	0.18164982%	830,565	0	0	0	0	0	(2,621)	0	(6,075)	(8,696)	61,473	(14,140)	47,333
Winchester - Emp/Pol	0.02803438%	128,183	0	0	1,642	1,642	0	(404)	0	(404)	9,487	3,821	13,308	
Winchester Sd - (Sau 94)	0.11302161%	516,773	0	0	0	0	0	(1,631)	0	(1,294)	(2,925)	38,248	(3,010)	35,238
Windham - Emp/Fire/Pol	0.25901938%	1,184,325	0	0	2,045	2,045	0	(3,737)	0	(3,737)	87,656	4,762	92,418	
Windham Sd - (Sau 95)	0.86039699%	3,934,027	0	0	21,357	21,357	0	(12,414)	0	(12,414)	291,172	49,712	340,884	
Winnacunnet Coop Sd (Sau 21)	0.43676336%	1,997,030	0	0	0	0	0	(6,302)	0	(27,649)	(33,951)	147,808	(64,361)	83,447
Winnisquam Reg Sd	0.43927727%	2,008,525	0	0	6,900	6,900	0	(6,338)	0	(6,338)	148,659	16,061	164,720	
Wolfeboro - Emp/Fire/Pol	0.12364754%	565,359	0	0	11,726	11,726	0	(1,784)	0	(1,784)	41,844	27,296	69,140	
Woodstock - Emp/Pol	0.02778974%	127,064	0	0	547	547	0	(401)	0	(401)	9,404	1,274	10,678	
Woodsville Fire District	0.00181711%	8,308	0	0	220	220	0	(26)	0	(26)	615	512	1,127	
Woodsville Water & Light Dept	0.00219335%	10,029	0	0	137	137	0	(32)	0	(32)	742	317	1,059	
Total for All Employers	100.000000%	\$ 457,233,955	\$ -	\$ -	\$ 1,842,749	\$ 1,842,749	\$ -	\$ (1,442,808)	\$ -	\$ (1,842,749)	\$ (3,285,557)	\$33,841,621	\$ -	\$ 33,841,621

Note: Totals may not add to NHRS collective amounts due to rounding.

Sensitivity Analysis by Employer

As of June 30, 2017				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
Albany - Emp	0.0002%	\$ 987	\$ 912	\$ 1,075
Alexandria - Emp/Pol	0.0069%	31,583	29,167	34,371
Allenstown - Emp/Fire/Pol	0.0503%	230,183	212,573	250,507
Allenstown Sd - (Sau 53)	0.1209%	552,645	510,366	601,442
Allenstown Sewer Commission	0.0009%	4,320	3,990	4,702
Alstead - Police	0.0050%	22,804	21,059	24,817
Alton - Emp/Fire/Pol	0.0680%	310,906	287,121	338,359
Alton Sd - Emp/Teach	0.1681%	768,456	709,667	836,309
Amherst - Fire/Pol	0.0949%	433,959	400,760	472,276
Amherst Sd - (Sau 39)	0.4911%	2,245,597	2,073,802	2,443,877
Andover - Police	0.0039%	17,743	16,386	19,310
Andover Sd - (Sau 46)	0.0652%	298,185	275,373	324,514
Androscoggin Valley Reg Refuse	0.0030%	13,685	12,638	14,894
Antrim - Emp/Pol	0.0258%	117,969	108,944	128,385
Ashland - Emp/Pol	0.0199%	91,192	84,216	99,244
Ashland Electric Dept - Emp	0.0015%	6,773	6,255	7,371
Ashland Sd - (Sau 02)	0.0600%	274,271	253,288	298,488
Atkinson - Emp/Police	0.0272%	124,542	115,014	135,538
Auburn - Emp/Fire/Pol	0.0442%	202,311	186,833	220,174
Auburn Sd - (Sau 15)	0.1615%	738,239	681,761	803,423
Baker Free Library - Emp	0.0006%	2,901	2,679	3,157
Barnstead - Emp/Fire/Pol	0.0373%	170,396	157,360	185,441
Barnstead Sd - Emp/Teach	0.1420%	649,052	599,398	706,362
Barrington - Emp/Pol/Fire	0.0608%	277,997	256,729	302,543
Barrington Sd - Emp/Teach	0.2722%	1,244,736	1,149,510	1,354,643
Bartlett - Fire/Pol	0.0145%	66,336	61,261	72,194
Bartlett Sd - (Sau 09)	0.0904%	413,223	381,610	449,709
Bath Sd - (Sau 23)	0.0218%	99,454	91,846	108,236
Bcep Solid Waste District	0.0020%	8,933	8,250	9,722
Bedford - Emp/Fire/Pol	0.3475%	1,589,108	1,467,536	1,729,422
Bedford Sd - Emp/Teach	1.2169%	5,564,229	5,138,549	6,055,536
Belknap County - Emp/Pol	0.1588%	726,112	670,562	790,225
Belknap County Conserv. Dist	0.0003%	1,311	1,211	1,427
Belmont - Emp/Fire/Pol	0.1150%	525,992	485,752	572,436
Bennington - Emp/Pol	0.0102%	46,772	43,194	50,902
Berlin - Emp/Fire/Pol	0.1970%	900,781	831,869	980,318
Berlin Housing Authority - Emp	0.0013%	6,048	5,585	6,582
Berlin Water Works - Emp	0.0034%	15,398	14,220	16,758
Bethlehem - Emp/Fir/Pol	0.0213%	97,587	90,122	106,204
Bethlehem Sd - (Sau 35)	0.0624%	285,294	263,469	310,485
Boscawen - Emp/Pol	0.0303%	138,373	127,787	150,591
Bow - Emp/Fire/Pol	0.0926%	423,321	390,935	460,699
Bow Sd - Emp/Teach (Sau 67)	0.5419%	2,477,878	2,288,312	2,696,668
Bradford - Police	0.0118%	53,777	49,663	58,526
Brentwood - Emp/Fire/Pol	0.0323%	147,646	136,351	160,683
Brentwood Sd - (Sau 16)	0.0947%	432,809	399,698	471,025
Bristol - Emp/Fire/Pol	0.0638%	291,659	269,346	317,412
Brookline - Emp/Fire/Pol	0.0486%	222,113	205,121	241,725
Brookline Public Library - Emp	0.0005%	2,060	1,902	2,242
Brookline Sd - (Sau 41)	0.1696%	775,314	716,000	843,772

Sensitivity Analysis by Employer

As of June 30, 2017				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
Campton - Emp/Pol	0.0263%	\$ 120,137	\$ 110,946	\$ 130,744
Campton Sd - (Sau 48)	0.1133%	517,869	478,250	563,595
Campton/Thornton Fire Dept	0.0138%	62,934	58,120	68,491
Canaan - Emp/Pol	0.0287%	131,060	121,034	142,632
Candia - Police	0.0260%	118,910	109,813	129,409
Candia Sd - (Sau 15)	0.1011%	462,402	427,027	503,231
Canterbury - Emp/Pol/Fire	0.0112%	51,316	47,390	55,847
Carroll - Emp/Fire/Pol	0.0223%	101,846	94,054	110,838
Carroll County - Emp/Pol	0.1740%	795,541	734,680	865,785
Center Conway Fire Precinct	0.0035%	16,092	14,861	17,513
Center Harbor - Police	0.0144%	65,742	60,713	71,547
Central Hooksett Water Precinct	0.0009%	4,258	3,933	4,634
Charlestown - Emp/Pol	0.0233%	106,605	98,450	116,018
Cheshire County - Emp/Pol	0.2291%	1,047,440	967,308	1,139,926
Chester - Emp/Fire/Pol	0.0358%	163,870	151,333	178,339
Chester Sd - (Sau 82)	0.1398%	639,440	590,521	695,901
Chesterfield - Emp/Pol	0.0219%	100,264	92,594	109,117
Chesterfield Sd - (Sau 29)	0.0922%	421,654	389,397	458,885
Chichester - Emp/Pol	0.0195%	89,032	82,221	96,893
Chichester Sd - (Sau 53)	0.0793%	362,570	334,832	394,584
Claremont - Emp/Fire/Pol	0.1925%	879,968	812,648	957,667
Claremont Sd - (Sau 06)	0.5211%	2,382,766	2,200,478	2,593,158
Clarksville - Emp	0.0002%	918	848	999
Cocheco Arts & Tech Acad	0.0096%	43,710	40,366	47,569
Colebrook - Emp/Pol	0.0177%	80,901	74,712	88,044
Colebrook Sd - (Sau 07)	0.1101%	503,288	464,785	547,727
Community College System Of Nh	1.1948%	5,462,993	5,045,058	5,945,361
Concord - Emp/Fire/Pol	0.9831%	4,495,120	4,151,229	4,892,027
Concord Reg Sol Waste Res Rec	0.0000%	0	0	0
Concord Sd - Emp/Teach	1.4804%	6,769,044	6,251,191	7,366,732
Contoocook Valley Sd	0.7922%	3,622,280	3,345,165	3,942,118
Conway - Emp/Pol	0.1224%	559,750	516,928	609,175
Conway Sd - (Sau 09)	0.4867%	2,225,454	2,055,200	2,421,956
Conway Village Fire District	0.0214%	97,734	90,257	106,364
Cook Memorial Library	0.0001%	540	499	588
Coos County - Emp/Pol	0.0925%	423,159	390,786	460,523
Coos County Nursing Home - Emp	0.0146%	66,861	61,746	72,764
Cornish - Emp	0.0010%	4,737	4,374	5,155
Cornish Sd - (Sau 100)	0.0308%	141,012	130,224	153,463
Croydon Sd - (Sau 99)	0.0064%	29,377	27,129	31,970
Danville - Pol	0.0182%	83,408	77,027	90,773
Deerfield - Emp/Pol	0.0296%	135,133	124,795	147,065
Deerfield Sd - (Sau 53)	0.1795%	820,875	758,076	893,356
Deering - Police	0.0090%	40,925	37,794	44,539
Derry - Emp/Fire/Pol	0.6856%	3,134,883	2,895,055	3,411,685
Derry Housing Authority - Emp	0.0004%	1,836	1,696	1,998
Dorchester - Emp	0.0001%	324	299	353
Dover - Emp/Fire/Pol/Teacher	1.6138%	7,378,922	6,814,412	8,030,461
Dover Housing Authority	0.0064%	29,407	27,158	32,004
Dresden Sd - (Sau 70)	0.2204%	1,007,788	930,689	1,096,773

Sensitivity Analysis by Employer

As of June 30, 2017				
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		7.25%	8.25%	6.25%
Dublin - Emp/Fir/Pol	0.0119%	\$ 54,441	\$ 50,276	\$ 59,248
Dunbarton - Emp/Pol	0.0175%	80,184	74,049	87,264
Dunbarton Sd - (Sau 67)	0.0563%	257,245	237,565	279,959
Durham - Emp/Fire/Pol	0.2439%	1,115,350	1,030,022	1,213,832
East Kingston - Emp/Pol/Fire	0.0214%	97,742	90,264	106,372
East Kingston Sd - (Sau 16)	0.0545%	249,368	230,291	271,387
Effingham - Pol	0.0084%	38,533	35,586	41,936
Enfield - Emp/Pol	0.0406%	185,709	171,502	202,107
Epping - Emp/Fire/Pol	0.0937%	428,219	395,459	466,030
Epping Sd - (Sau 14)	0.3164%	1,446,661	1,335,987	1,574,397
Epsom - Emp/Fire/Pol	0.0433%	198,168	183,007	215,666
Epsom Sd - (Sau 53)	0.1265%	578,535	534,275	629,618
Errol Sd - (Sau 20)	0.0078%	35,679	32,950	38,830
Exeter - Emp/Fire/Pol	0.2691%	1,230,356	1,136,231	1,338,994
Exeter Reg Coop Sd - (Sau 16)	1.0568%	4,832,070	4,462,402	5,258,729
Exeter Sd - (Sau 16)	0.3830%	1,751,041	1,617,081	1,905,653
Fall Mountain Reg Sd	0.5149%	2,354,177	2,174,075	2,562,044
Farmington - Fire/Pol	0.0504%	230,221	212,609	250,549
Farmington Sd - (Sau 61)	0.2906%	1,328,553	1,226,915	1,445,861
Fitzwilliam - Emp/Pol	0.0116%	52,844	48,801	57,510
Fracestown - Emp/Pol	0.0023%	10,538	9,732	11,468
Franconia - Police	0.0141%	64,546	59,608	70,246
Franklin - Emp/Fire/Pol	0.1597%	730,424	674,544	794,918
Franklin Sd - (Sau 18)	0.2473%	1,130,632	1,044,135	1,230,464
Freedom - Police/Fire	0.0096%	43,926	40,565	47,804
Freedom Sd - (Sau 13)	0.0264%	120,599	111,373	131,248
Fremont - Police	0.0155%	71,057	65,621	77,332
Fremont Sd - (Sau 83)	0.1272%	581,605	537,111	632,959
Gilford - Emp/Fire/Pol	0.1557%	711,824	657,368	774,677
Gilford Sd - Emp/Teach	0.4293%	1,963,102	1,812,919	2,136,439
Gilmanton - Emp/Fire/Pol	0.0373%	170,604	157,553	185,668
Gilmanton Sd - Emp/Teach	0.1270%	580,633	536,213	631,901
Goffstown - Emp/Fire/Pol	0.2255%	1,031,008	952,133	1,122,044
Goffstown Sd - (Sau 19)	0.7812%	3,571,882	3,298,622	3,887,269
Goffstown Village Water Prcnct	0.0006%	2,777	2,565	3,022
Gorham - Emp/Fire/Pol	0.0384%	175,572	162,141	191,075
Goshen - Emp/Pol	0.0006%	2,661	2,458	2,896
Governor Wentworth Reg Sd	0.8385%	3,833,832	3,540,533	4,172,350
Grafton - Emp/Pol	0.0041%	18,669	17,241	20,317
Grafton County - Emp/Pol	0.2647%	1,210,353	1,117,757	1,317,224
Grantham - Emp/Pol	0.0174%	79,335	73,266	86,340
Grantham Sd (Sau75)	0.0784%	358,620	331,184	390,285
Great Bay Elearning Charter Sc	0.0326%	149,019	137,619	162,177
Greenfield - Emp/Pol	0.0147%	67,339	62,187	73,285
Greenland - Emp/Pol	0.0424%	193,840	179,011	210,956
Greenland Sd - (Sau 50)	0.1146%	524,056	483,964	570,328
Greenville - Emp/Pol	0.0222%	101,560	93,791	110,528
Groton - Emp/Pol	0.0041%	18,522	17,105	20,158
Grs Coop Sd - (Sau 20)	0.1286%	588,162	543,166	640,096
Hampstead - Emp/Fire/Pol	0.0614%	280,851	259,365	305,649

Sensitivity Analysis by Employer

As of June 30, 2017					
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		7.25%	8.25%	6.25%	
Hampstead Sd - (Sau 55)	0.3411%	\$ 1,559,461	\$ 1,440,158	\$ 1,697,157	
Hampton - Emp/Fire/Pol	0.4097%	1,873,507	1,730,178	2,038,933	
Hampton Falls - Emp/Fire/Pol	0.0248%	113,286	104,619	123,289	
Hampton Falls Sd - (Sau 21)	0.1145%	523,670	483,608	569,909	
Hampton Sd - (Sau 90)	0.4303%	1,967,253	1,816,752	2,140,956	
Hancock - Police	0.0116%	53,152	49,086	57,846	
Hanover - Emp/Fire/Pol	0.2326%	1,063,694	982,318	1,157,616	
Hanover Sd - (Sau 70)	0.2006%	917,051	846,894	998,024	
Harrisville - Police	0.0039%	17,681	16,329	19,243	
Harrisville Sd - (Sau 29)	0.0185%	84,565	78,096	92,032	
Haverhill - Emp/Pol	0.0315%	143,943	132,931	156,653	
Haverhill Coop Sd - (Sau 23)	0.2305%	1,053,990	973,356	1,147,054	
Hebron - Emp/Pol	0.0044%	20,173	18,630	21,954	
Henniker - Emp/Fire/Pol	0.0438%	200,312	184,988	218,000	
Henniker Sd - (Sau 24)	0.1471%	672,427	620,984	731,800	
Hill Sd - (Sau 103)	0.0132%	60,527	55,897	65,872	
Hillsboro-Deering Sd (Sau 34)	0.4133%	1,889,561	1,745,004	2,056,404	
Hillsborough - Fire/Pol	0.0744%	339,990	313,979	370,010	
Hillsborough County - Emp/Pol	0.5869%	2,683,536	2,478,238	2,920,485	
Hinsdale - Emp/Pol	0.0323%	147,770	136,465	160,817	
Hinsdale Sd - (Sau 92)	0.1882%	860,605	794,766	936,594	
Holderness - Emp/Fire/Pol	0.0247%	112,831	104,199	122,794	
Holderness Sd - (Sau 48)	0.0696%	318,011	293,682	346,091	
Hollis - Emp/Fire/Pol	0.1114%	509,344	470,378	554,318	
Hollis Sd - (Sau 41)	0.2421%	1,106,964	1,022,278	1,204,706	
Hollis-Brookline Coop (Sau 41)	0.3990%	1,824,143	1,684,590	1,985,210	
Hooksett - Emp/Fire/Police	0.2517%	1,150,898	1,062,851	1,252,519	
Hooksett Public Library - Emp	0.0016%	7,205	6,654	7,841	
Hooksett Sd - (Sau 15)	0.3707%	1,695,034	1,565,359	1,844,701	
Hooksett Sewer Commission	0.0017%	7,668	7,081	8,345	
Hooksett Village Water Precnct	0.0015%	6,966	6,433	7,581	
Hopkinton - Emp/Fire/Pol	0.0569%	260,284	240,372	283,267	
Hopkinton Sd - Emp/Teach	0.3338%	1,526,212	1,409,452	1,660,972	
Hudson - Emp/Fire/Pol	0.4600%	2,103,080	1,942,188	2,288,777	
Hudson Sd - Emp/Teach	0.8879%	4,059,818	3,749,230	4,418,290	
Inter-Lakes Sd - (Sau 02)	0.4367%	1,996,714	1,843,959	2,173,019	
Jackson - Emp/Pol/Fire	0.0095%	43,455	40,131	47,292	
Jackson Sd - (Sau 09)	0.0175%	80,214	74,078	87,297	
Jaffrey - Emp/Fire/Pol	0.0692%	316,484	292,272	344,429	
Jaffrey-Rindge Coop Sd	0.4524%	2,068,736	1,910,471	2,251,400	
Jefferson - Emp	0.0005%	2,422	2,237	2,636	
John Stark Reg Sd - (Sau 24)	0.2485%	1,136,001	1,049,094	1,236,307	
Kearsarge Reg Coop Sd	0.6672%	3,050,449	2,817,081	3,319,796	
Keene - Emp/Fire/Pol	0.5175%	2,365,995	2,184,990	2,574,907	
Keene Sd - (Sau 29)	1.0681%	4,883,502	4,509,899	5,314,702	
Kensington - Police	0.0148%	67,455	62,294	73,411	
Kensington Sd - (Sau 16)	0.0498%	227,930	210,493	248,056	
Kingston - Emp/Fire/Pol	0.0470%	214,762	198,332	233,724	
Laconia - Emp/Fire/Pol	0.3978%	1,818,935	1,679,781	1,979,543	
Laconia Housing & Redevelopmnt	0.0050%	23,066	21,301	25,103	

Sensitivity Analysis by Employer

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		7.25%	8.25%	6.25%
		\$	\$	\$
Laconia Sd - Empl/Teach	0.6050%	2,766,420	2,554,780	3,010,687
Laconia Water Works - Emp	0.0049%	22,187	20,489	24,146
Lafayette Reg Coop Sd (Sau 35)	0.0468%	214,114	197,733	233,019
Lakes Region Mutual Fire Aid	0.0101%	46,379	42,831	50,474
Lakes Region Planning Comm.	0.0010%	4,636	4,282	5,046
Lancaster - Emp/Fire/Pol	0.0360%	164,703	152,103	179,246
Landaff Sd - (Sau 35)	0.0031%	14,326	13,230	15,591
Langdon - Police	0.0015%	6,642	6,134	7,229
Lebanon - Emp/Fire/Pol	0.3563%	1,629,045	1,504,418	1,772,885
Lebanon Sd(Sau 88) - Emp/Teach	0.7070%	3,232,679	2,985,369	3,518,116
Lee - Emp/Fire/Pol	0.0381%	173,999	160,687	189,362
Lempster - Emp/Pol	0.0014%	6,542	6,041	7,119
Lempster Sd Emp/Teachers	0.0296%	135,326	124,973	147,275
Lincoln - Emp/Pol	0.0372%	170,103	157,089	185,122
Lincoln-Woodstock Sd	0.1375%	628,493	580,412	683,988
Lisbon - Police	0.0116%	52,913	48,865	57,585
Lisbon Reg Sd - (Sau 35)	0.1219%	557,204	514,577	606,404
Litchfield - Emp/Fire/Pol	0.0806%	368,572	340,375	401,115
Litchfield Sd - Emp/Teach	0.3826%	1,749,251	1,615,428	1,903,705
Littleton - Emp/Fire/Pol	0.0833%	381,023	351,873	414,666
Littleton Public Library - Emp	0.0007%	3,140	2,900	3,417
Littleton Sd - Emp/Teach	0.3121%	1,426,835	1,317,678	1,552,821
Littleton Water & Light Dept	0.0058%	26,738	24,693	29,099
Londonderry - Emp/Fire/Pol	0.6093%	2,785,822	2,572,698	3,031,802
Londonderry Sd - Emp/Teach	1.4943%	6,832,618	6,309,902	7,435,920
Loudon - Emp/Fire/Pol	0.0423%	193,377	178,583	210,452
Lyme - Emp/Pol	0.0085%	38,680	35,721	42,095
Lyme Sd - (Sau 76)	0.0893%	408,324	377,086	444,378
Lyndeborough - Police	0.0029%	13,045	12,047	14,197
Madison - Emp/Pol	0.0159%	72,878	67,303	79,313
Madison Sd - (Sau 13)	0.0559%	255,447	235,905	278,003
Manchester - Fire/Pol	2.5210%	11,527,086	10,645,229	12,544,897
Manchester Sd - Empl/Teacher	3.9172%	17,910,725	16,540,501	19,492,195
Marlborough - Emp/Pol	0.0121%	55,397	51,159	60,289
Marlborough Sd - (Sau 29)	0.0515%	235,398	217,389	256,183
Marlow - Emp	0.0009%	4,042	3,733	4,399
Marlow Sd - (Sau 29)	0.0136%	62,140	57,386	67,626
Mascenic Reg Sd - (Sau 87)	0.2591%	1,184,571	1,093,948	1,289,166
Mascoma Valley Sd - Empl/Teach	0.3873%	1,770,643	1,635,184	1,926,986
Mason - Police	0.0097%	44,358	40,964	48,275
Mason Sd (Sau 89)	0.0176%	80,685	74,512	87,809
Maxfield Public Library	0.0004%	1,828	1,688	1,990
Meredith - Emp/Fire/Pol	0.0900%	411,541	380,057	447,879
Meriden Village Water District	0.0003%	1,173	1,083	1,276
Merrimack - Emp/Fire/Pol	0.4392%	2,008,147	1,854,518	2,185,461
Merrimack County - Emp/Pol	0.5582%	2,552,167	2,356,919	2,777,517
Merrimack Sd - Emp/Teach	1.1272%	5,154,031	4,759,732	5,609,118
Merrimack Valley Sd (Sau 46)	0.7166%	3,276,474	3,025,814	3,565,778
Merrimack Village District	0.0040%	18,391	16,984	20,015
Middleton - Police	0.0149%	68,342	63,114	74,376

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		7.25%	8.25%	6.25%
Middleton Sd - Emp/Teach	0.0296%	\$ 135,527	\$ 125,159	\$ 147,494
Milan Sd - (Sau 20)	0.0242%	110,764	102,290	120,544
Milford - Emp/Fire/Pol	0.1585%	724,839	669,386	788,840
Milford Area Communication Ctr	0.0015%	7,036	6,497	7,657
Milford Sd - Empl/Teacher	0.7425%	3,394,875	3,135,156	3,694,633
Milton - Emp/Fire/Pol	0.0393%	179,761	166,009	195,634
Milton Sd - (Sau 64)	0.1585%	724,715	669,272	788,706
Monadnock Reg Sd - (Sau 93)	0.5211%	2,382,450	2,200,186	2,592,814
Monroe - Emp	0.0005%	2,175	2,009	2,368
Monroe Sd - Emp/Tch	0.0342%	156,340	144,380	170,145
Mont Vernon - Emp/Pol	0.0150%	68,388	63,156	74,427
Mont Vernon Sd - (Sau 39)	0.0553%	252,979	233,625	275,316
Moultonborough - Emp/Fire/Pol	0.0723%	330,378	305,103	359,549
Moultonborough Sd - Emp/Teach	0.2408%	1,101,024	1,016,793	1,198,242
Nashua - Emp/Fire/Pol	2.0528%	9,386,236	8,668,160	10,215,015
Nashua Airport Authority - Emp	0.0011%	5,007	4,624	5,449
Nashua Housing Authority	0.0062%	28,281	26,117	30,778
Ne Interstate Water Pol Cntrl	0.0009%	4,227	3,904	4,601
Nelson - Emp	0.0008%	3,726	3,441	4,055
Nelson Sd - (Sau 29)	0.0175%	80,076	73,950	87,146
New Boston - Police	0.0263%	120,152	110,960	130,761
New Boston Sd - (Sau 19)	0.1386%	633,755	585,270	689,713
New Castle - Emp/Fire/Pol	0.0271%	124,048	114,558	135,001
New Castle Sd - (Sau 50)	0.0194%	88,531	81,758	96,348
New Durham - Emp/Pol	0.0154%	70,317	64,937	76,526
New Hampton - Emp/Pol/Fire	0.0224%	102,270	94,446	111,300
New Ipswich - Emp/Pol	0.0231%	105,471	97,403	114,784
New London - Emp/Fire/Pol	0.0495%	226,364	209,047	246,351
New London-Springfield Wtr Sys	0.0008%	3,657	3,377	3,980
Newbury - Police	0.0173%	79,181	73,123	86,172
Newfields - Emp/Pol	0.0126%	57,766	53,346	62,866
Newfields Sd - (Sau 16)	0.0453%	206,916	191,086	225,186
Newfound Area Sd - Emp/Teach	0.3710%	1,696,269	1,566,499	1,846,045
Newington - Emp/Fire/Pol	0.0937%	428,405	395,630	466,232
Newington Sd - (Sau 50)	0.0235%	107,230	99,027	116,699
Newmarket - Emp/Pol/Fire	0.0750%	342,998	316,758	373,284
Newmarket Sd - Emp/Teach	0.3385%	1,547,743	1,429,336	1,684,404
Newport - Emp/Fire/Pol	0.0883%	403,618	372,740	439,257
Newport Sd - (Sau 43)	0.2553%	1,167,145	1,077,855	1,270,200
Newton - Emp/Pol	0.0253%	115,639	106,792	125,850
Next Charter School	0.0135%	61,738	57,015	67,190
Nh Community Developmental Fin	0.0022%	9,867	9,112	10,738
Nh Land & Community Heritage	0.0026%	11,926	11,014	12,980
Nh Municipal Bond Bank - Emp	0.0017%	8,000	7,388	8,706
North Conway Wtr Prct&Fire Dep	0.0120%	55,042	50,831	59,902
North Country Charter Academy	0.0101%	46,248	42,710	50,332
North Country Education Servic	0.0333%	152,043	140,412	165,468
North Hampton - Emp/Fire/Pol	0.1247%	570,249	526,624	620,601
North Hampton Sd - (Sau 21)	0.1809%	826,939	763,676	899,955
Northfield - Emp/Pol	0.0345%	157,829	145,755	171,765

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		7.25%	8.25%	6.25%
Northumberland - Emp/Pol	0.0027%	\$ 12,289	\$ 11,349	\$ 13,374
Northumberland Sd - (Sau 58)	0.1011%	462,101	426,749	502,903
Northwood - Emp/Fire/Pol	0.0456%	208,567	192,611	226,983
Northwood Sd - (Sau 44)	0.0930%	425,357	392,816	462,915
Nottingham - Fire/Pol	0.0316%	144,584	133,522	157,350
Nottingham Sd - (Sau 44)	0.1468%	671,331	619,973	730,608
Orford - Emp/Pol	0.0039%	17,913	16,542	19,495
Ossipee - Emp/Pol	0.0475%	216,960	200,362	236,117
Oyster River Coop Sd	0.8135%	3,719,435	3,434,887	4,047,852
Pease Development Authority	0.0946%	432,717	399,613	470,925
Pelham - Emp/Fire/Pol	0.2071%	947,137	874,678	1,030,767
Pelham Sd - (Sau 28)	0.4913%	2,246,337	2,074,486	2,444,683
Pembroke - Emp/Pol	0.0486%	222,160	205,164	241,776
Pembroke Sd - (Sau 53)	0.5092%	2,328,156	2,150,045	2,533,726
Pemi Baker Coop - (Sau 48)	0.2391%	1,093,302	1,009,661	1,189,838
Penacook Boscawen Water Prcnct	0.0003%	1,558	1,439	1,696
Peterborough - Emp/Fire/Pol	0.0761%	348,074	321,446	378,808
Piermont Police	0.0038%	17,180	15,866	18,697
Piermont Sd - (Sau 23)	0.0199%	91,030	84,066	99,068
Pittsburg - Emp/Pol	0.0042%	19,085	17,625	20,771
Pittsburg Sd - (Sau 07)	0.0466%	212,879	196,593	231,676
Pittsfield - Emp/Fire/Pol	0.0507%	232,042	214,290	252,531
Pittsfield Sd - (Sau 51)	0.1716%	784,764	724,727	854,057
Plainfield - Emp/Pol	0.0148%	67,856	62,665	73,847
Plainfield Sd - Emp/Teach	0.0797%	364,429	336,549	396,607
Plaistow - Emp/Fire/Pol	0.1023%	467,671	431,893	508,965
Plaistow Public Library - Emp	0.0006%	2,823	2,607	3,073
Plymouth - Emp/Fire/Pol	0.1001%	457,696	422,681	498,110
Plymouth Sd - (Sau 48)	0.1653%	755,750	697,933	822,481
Plymouth Village Water & Sewer	0.0029%	13,145	12,140	14,306
Portsmouth - Emp/Fire/Pol	0.7001%	3,200,888	2,956,010	3,483,518
Portsmouth Housing Authority	0.0071%	32,617	30,121	35,497
Portsmouth Sd - Empl/Teacher	1.0541%	4,819,696	4,450,975	5,245,262
Portsmouth-Josie F. Prescott	0.0002%	764	705	831
Profile Coop Sd - (Sau 35)	0.0950%	434,221	401,002	472,562
Prospect Mountain High School	0.1572%	718,767	663,780	782,233
Raymond - Emp/Fire/Pol	0.0936%	427,965	395,224	465,753
Raymond Sd - Emp/Teach	0.3928%	1,795,908	1,658,516	1,954,482
Rindge - Emp/Fire/Pol	0.0408%	186,774	172,485	203,265
Rivendell Interstate Sd	0.0363%	166,199	153,485	180,874
Rochester - Emp/Fire/Pol	0.4338%	1,983,492	1,831,749	2,158,629
Rockingham County-Emp/Pol/Fire	0.4504%	2,059,247	1,901,709	2,241,073
Rockingham Planning Comm - Emp	0.0017%	7,892	7,288	8,589
Rollinsford - Emp/Pol	0.0140%	63,814	58,932	69,448
Rollinsford Sd - (Sau 56)	0.0493%	225,438	208,192	245,344
Rumney - Emp/Pol	0.0073%	33,365	30,812	36,311
Rumney Sd - (Sau 48) Emp/Teach	0.0410%	187,669	173,311	204,239
Rye - Emp/Fire/Pol	0.1005%	459,447	424,298	500,015
Rye Sd - (Sau 50)	0.1896%	866,722	800,415	943,251
Rye Water District - Emp	0.0012%	5,508	5,087	5,994

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		7.25%	8.25%	6.25%		
		\$	\$	\$	\$	\$
		3,669,214	3,388,509	3,993,196	7,313	7,313
Salem - Emp/Fire/Pol	0.8025%	\$ 3,669,214	\$ 3,388,509	\$ 3,993,196	\$ 7,313	
Salem Housing Authority - Emp	0.0015%	6,719	6,205	7,313	7,313	
Salem Sd - Emp/Teach	1.2540%	5,733,731	5,295,083	6,240,004	6,240,004	
Salisbury - Emp	0.0003%	1,203	1,111	1,310	1,310	
Sanborn Regional Sd (Sau 17)	0.5880%	2,688,311	2,482,647	2,925,682	2,925,682	
Sanbornton - Emp/Fire/Pol	0.0271%	124,025	114,536	134,976	134,976	
Sanbornton Public Library	0.0003%	1,597	1,475	1,738	1,738	
Sandown - Emp/Fire/Pol	0.0367%	167,873	155,031	182,696	182,696	
Sandown Public Library	0.0002%	957	883	1,041	1,041	
Sandwich - Police	0.0081%	36,883	34,061	40,139	40,139	
Sau 02 - Emp/Teach	0.0030%	13,847	12,788	15,070	15,070	
Sau 03 - Emp/Teach	0.3695%	1,689,511	1,560,258	1,838,690	1,838,690	
Sau 06 - Emp	0.0048%	21,809	20,140	23,734	23,734	
Sau 07 - Emp/Teach	0.0050%	22,842	21,095	24,859	24,859	
Sau 09 - Emp/Teach	0.0058%	26,499	24,472	28,839	28,839	
Sau 10 (Derry Coop Sd)	1.0952%	5,007,735	4,624,628	5,449,905	5,449,905	
Sau 13 - Emp	0.0032%	14,480	13,372	15,759	15,759	
Sau 15 - Emp/Teach	0.0032%	14,750	13,622	16,052	16,052	
Sau 16 - Emp/Teach	0.0159%	72,724	67,160	79,145	79,145	
Sau 18 - Emp/Teach	0.0364%	166,523	153,784	181,227	181,227	
Sau 19 - Emp/Teach	0.0138%	63,304	58,462	68,894	68,894	
Sau 20 - Emp	0.0023%	10,461	9,660	11,384	11,384	
Sau 21 - Emp/Teach	0.0040%	18,221	16,827	19,830	19,830	
Sau 23 - Emp/Teach	0.0327%	149,714	138,260	162,933	162,933	
Sau 24 - Emp/Teach	0.0261%	119,481	110,340	130,031	130,031	
Sau 29 - Emp/Teach	0.0146%	66,683	61,582	72,571	72,571	
Sau 34 - Emp/Teach	0.0030%	13,678	12,631	14,885	14,885	
Sau 35 - Emp/Teach	0.0113%	51,586	47,640	56,141	56,141	
Sau 39 - Emp	0.0066%	30,179	27,870	32,843	32,843	
Sau 41 - Emp	0.0042%	19,217	17,746	20,913	20,913	
Sau 42	3.1653%	14,472,812	13,365,598	15,750,723	15,750,723	
Sau 43 - Emp/Teach	0.0000%	0	0	0	0	
Sau 44 - Emp/Teach	0.0311%	142,285	131,399	154,848	154,848	
Sau 46 - Emp	0.0035%	15,791	14,583	17,186	17,186	
Sau 48 - Emp/Teach	0.0065%	29,893	27,606	32,533	32,533	
Sau 50 - Emp/Teach	0.0101%	46,379	42,831	50,474	50,474	
Sau 53 - Emp/Teach	0.0730%	333,834	308,294	363,310	363,310	
Sau 54 (Rochester Sd)	1.3399%	6,126,371	5,657,685	6,667,313	6,667,313	
Sau 55 - Emp	0.0058%	26,638	24,600	28,990	28,990	
Sau 56 - Emp/Teach	0.0101%	46,279	42,738	50,365	50,365	
Sau 58 - Emp	0.0017%	7,807	7,210	8,496	8,496	
Sau 61 - Emp	0.0000%	0	0	0	0	
Sau 64 - Emp/Teach	0.0025%	11,656	10,765	12,686	12,686	
Sau 67 - Emp/Teachers	0.0070%	32,177	29,715	35,018	35,018	
Sau 70 - Emp	0.0087%	39,845	36,797	43,363	43,363	
Sau 71 Emp/Teacher	0.0040%	18,445	17,034	20,074	20,074	
Seabrook - Fire/Pol	0.3046%	1,392,675	1,286,132	1,515,645	1,515,645	
Seabrook Sd (Sau 21)	0.2662%	1,217,242	1,124,119	1,324,721	1,324,721	
Seacoast Charter Sch - Teach	0.0259%	118,339	109,286	128,788	128,788	
Shaker Regional Sd - (Sau 80)	0.4187%	1,914,448	1,767,987	2,083,488	2,083,488	

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		7.25%	8.25%	6.25%
		\$	\$	\$
Shelburne - Emp	0.0005%	2,276	2,102	2,477
Somersworth - Emp/Fire/Pol	0.1881%	860,157	794,353	936,107
Somersworth Housing Authority	0.0025%	11,417	10,544	12,425
Somersworth Sd - (Sau 56)	0.4097%	1,873,260	1,729,950	2,038,664
Souhegan Coop Sd - (Sau 39)	0.3472%	1,587,688	1,466,225	1,727,877
South Hampton - Police	0.0062%	28,428	26,253	30,938
South Hampton Sd - (Sau 21)	0.0318%	145,478	134,349	158,324
Southern Nh Planning Comm	0.0033%	15,066	13,914	16,397
Springfield - Emp/Pol	0.0084%	38,279	35,350	41,659
Stark - Emp	0.0001%	594	549	646
Stark Sd - (Sau 58)	0.0085%	38,680	35,721	42,095
State Of New Hampshire	19.0968%	87,317,290	80,637,238	95,027,165
Stewartstown - Emp/Pol	0.0002%	926	855	1,007
Stewartstown Sd - (Sau 07)	0.0196%	89,526	82,677	97,431
Stoddard Sd - (Sau 24)	0.0140%	64,176	59,267	69,843
Strafford - Fire / Police	0.0233%	106,467	98,322	115,867
Strafford County - Emp/Pol	0.4537%	2,074,475	1,915,772	2,257,646
Strafford Sd (Sau 44)	0.1227%	561,239	518,303	610,795
Stratford - Emp	0.0004%	1,821	1,681	1,981
Stratford Sd - (Sau 58)	0.0229%	104,769	96,754	114,020
Stratham - Emp/Pol	0.0609%	278,236	256,950	302,803
Stratham Sd - (Sau 16)	0.2151%	983,611	908,362	1,070,461
Sugar Hill - Emp/Pol	0.0036%	16,632	15,360	18,101
Sullivan County - Emp/Pol	0.1616%	738,794	682,274	804,028
Sunapee - Emp/Pol	0.0302%	138,196	127,624	150,398
Sunapee Sd (Sau 85)- Emp/Teach	0.2098%	959,403	886,006	1,044,116
Sutton - Police	0.0119%	54,217	50,069	59,004
Swanzy - Police/Fire	0.0557%	254,684	235,200	277,172
Swnh District Fire Mutual Aid	0.0143%	65,588	60,570	71,379
Tamworth - Emp/Fire/Pol	0.0119%	54,525	50,354	59,340
Tamworth Sd - (Sau 13)	0.1022%	467,123	431,387	508,369
Thornton - Emp/Pol	0.0150%	68,789	63,527	74,863
Thornton Public Library	0.0001%	517	477	562
Thornton Sd - (Sau 48)	0.0729%	333,124	307,639	362,538
Tilton - Emp/Pol	0.0779%	356,128	328,883	387,573
Tilton-Northfield Fire Dist	0.0571%	261,040	241,070	284,090
Timberlane Reg Sd (Sau 55)	1.3231%	6,049,813	5,586,984	6,583,996
Troy - Emp/Pol	0.0125%	57,334	52,947	62,396
Troy Water And Sewer	0.0007%	3,225	2,978	3,509
Tuftsboro - Emp/Fire/Pol	0.0303%	138,759	128,144	151,011
Unity - Emp	0.0007%	3,093	2,857	3,367
Unity Sd - (Sau 06)	0.0217%	99,153	91,568	107,908
Village District Of Eastman	0.0010%	4,767	4,403	5,188
Village District Of Eidelweiss	0.0007%	3,178	2,935	3,459
Virtual Learning Academy Chart	0.1057%	483,370	446,391	526,050
Wakefield - Emp/Fire/Pol	0.0540%	246,962	228,068	268,768
Wakefield Sd - (Sau 101)	0.1130%	516,835	477,295	562,470
Walpole - Emp/Pol	0.0212%	96,770	89,366	105,314
Warner - Emp/Pol	0.0183%	83,578	77,184	90,958

Sensitivity Analysis by Employer

As of June 30, 2017				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
		\$	\$	\$
Warner Village Water District	0.0006%	\$ 2,538	\$ 2,344	\$ 2,762
Warren - Police	0.0016%	7,313	6,754	7,959
Warren Sd - (Sau 23)	0.0271%	124,094	114,601	135,051
Washington - Emp/Pol	0.0019%	8,632	7,972	9,395
Washington Sd - (Sau 34)	0.0140%	63,999	59,103	69,650
Waterville Estates Village Dis	0.0015%	6,804	6,284	7,405
Waterville Valley Emp/Fire/Pol	0.0285%	130,104	120,150	141,591
Waterville Valley Sd (Sau 48)	0.0153%	69,923	64,574	76,098
Weare - Emp/Pol	0.0431%	197,188	182,103	214,599
Weare Sd - (Sau 24)	0.2579%	1,179,356	1,089,132	1,283,491
Webster - Emp/Pol	0.0086%	39,467	36,448	42,952
Weeks Public Library	0.0005%	2,384	2,201	2,594
Wentworth Sd - (Sau 48)	0.0213%	97,325	89,879	105,919
Westmoreland - Emp	0.0011%	4,953	4,574	5,390
Westmoreland Sd - (Sau 29)	0.0381%	174,029	160,716	189,396
White Mtn Reg Sd - Emp/Teach	0.3638%	1,663,575	1,536,306	1,810,464
Whitefield - Emp/Pol/Fire	0.0220%	100,766	93,057	109,663
Wilmot - Emp/Pol	0.0053%	24,262	22,406	26,404
Wilton - Pol	0.0322%	147,014	135,767	159,995
Wilton-Lyndeborough (Sau 63)	0.1816%	830,565	767,024	903,901
Winchester - Emp/Pol	0.0280%	128,183	118,376	139,501
Winchester Sd - (Sau 94)	0.1130%	516,773	477,238	562,403
Windham - Emp/Fire/Pol	0.2590%	1,184,325	1,093,720	1,288,897
Windham Sd - (Sau 95)	0.8604%	3,934,027	3,633,062	4,281,391
Winnacunnet Coop Sd (Sau 21)	0.4368%	1,997,030	1,844,252	2,173,363
Winnisquam Reg Sd	0.4393%	2,008,525	1,854,867	2,185,872
Wolfeboro - Emp/Fire/Pol	0.1236%	565,359	522,107	615,278
Woodstock - Emp/Pol	0.0278%	127,064	117,343	138,284
Woodsville Fire District	0.0018%	8,308	7,673	9,042
Woodsville Water & Light Dept	0.0022%	10,029	9,262	10,914
Total for All Entities	100.0000%	\$ 457,233,955	\$ 422,254,184	\$ 497,606,504

Note: Totals may not add to NHRS collective amounts due to rounding.

Schedule of Deferred Inflows and Outflows by Year

Entity	Schedule of Deferred Inflows and Outflows					
	2018	2019	2020	2021	2022	Thereafter
Albany - Emp	\$ (12)	\$ (1)	\$ (1)	\$ (1)	\$ -	\$ -
Alexandria - Emp/Pol	(311)	(25)	(25)	(25)	-	-
Allentown - Emp/Fire/Pol	4,395	(182)	(182)	(180)	-	-
Allentown Sd - (Sau 53)	(9,498)	(436)	(436)	(436)	-	-
Allentown Sewer Commission	(1,673)	(3)	(3)	(5)	-	-
Alstead - Police	1,128	(18)	(18)	(18)	-	-
Alton - Emp/Fire/Pol	(10,568)	(245)	(245)	(246)	-	-
Alton Sd - Emp/Teach	5,582	(606)	(606)	(607)	-	-
Amherst - Fire/Pol	3,950	(342)	(342)	(343)	-	-
Amherst Sd - (Sau 39)	(20,260)	(1,772)	(1,772)	(1,770)	-	-
Andover - Police	261	(14)	(14)	(14)	-	-
Andover Sd - (Sau 46)	(3,064)	(235)	(235)	(236)	-	-
Androscoggin Valley Reg Refuse	(105)	(11)	(11)	(10)	-	-
Antrim - Emp/Pol	(1,202)	(93)	(93)	(93)	-	-
Ashland - Emp/Pol	26	(72)	(72)	(72)	-	-
Ashland Electric Dept - Emp	67	(5)	(5)	(6)	-	-
Ashland Sd - (Sau 02)	1,271	(216)	(216)	(217)	-	-
Atkinson - Emp/Police	(1,730)	(98)	(98)	(99)	-	-
Auburn - Emp/Fire/Pol	(5,147)	(160)	(160)	(158)	-	-
Auburn Sd - (Sau 15)	2,322	(582)	(582)	(584)	-	-
Baker Free Library - Emp	(6)	(7)	(2)	(2)	-	-
Barnstead - Emp/Fire/Pol	4,070	(134)	(134)	(136)	-	-
Barnstead Sd - Emp/Teach	(3,850)	(512)	(512)	(512)	-	-
Barrington - Emp/Pol/Fire	3,036	(219)	(219)	(220)	-	-
Barrington Sd - Emp/Teach	24,340	(982)	(982)	(982)	-	-
Bartlett - Fire/Pol	6,673	(52)	(52)	(53)	-	-
Bartlett Sd - (Sau 09)	(13,795)	(326)	(326)	(326)	-	-
Bath Sd - (Sau 23)	(63)	(78)	(78)	(80)	-	-
Bcep Solid Waste District	(14)	(7)	(7)	(7)	-	-
Bedford - Emp/Fire/Pol	27,730	(1,254)	(1,254)	(1,252)	-	-
Bedford Sd - Emp/Teach	6,649	(4,390)	(4,390)	(4,388)	-	-
Belknap County - Emp/Pol	7,758	(573)	(573)	(572)	-	-
Belknap County Conserv. Dist	(10)	(3)	(1)	(1)	-	-
Belmont - Emp/Fire/Pol	(2,098)	(415)	(415)	(415)	-	-
Bennington - Emp/Pol	96	(37)	(37)	(37)	-	-
Berlin - Emp/Fire/Pol	(4,334)	(711)	(711)	(709)	-	-
Berlin Housing Authority - Emp	14	(5)	(5)	(4)	-	-
Berlin Water Works - Emp	(709)	(12)	(12)	(13)	-	-
Bethlehem - Emp/Fir/Pol	(3,215)	(77)	(77)	(77)	-	-
Bethlehem Sd - (Sau 35)	(2,216)	(225)	(225)	(225)	-	-
Boscawen - Emp/Pol	7,524	(109)	(109)	(110)	-	-
Bow - Emp/Fire/Pol	3,360	(334)	(334)	(334)	-	-
Bow Sd - Emp/Teach (Sau 67)	9,345	(1,955)	(1,955)	(1,954)	-	-
Bradford - Police	972	(42)	(42)	(44)	-	-
Brentwood - Emp/Fire/Pol	2,475	(116)	(116)	(118)	-	-
Brentwood Sd - (Sau 16)	(1,312)	(341)	(341)	(343)	-	-
Bristol - Emp/Fire/Pol	(6,673)	(230)	(230)	(230)	-	-
Brookline - Emp/Fire/Pol	7,114	(175)	(175)	(176)	-	-
Brookline Public Library - Emp	187	(4)	(2)	(2)	-	-
Brookline Sd - (Sau 41)	4,454	(612)	(612)	(611)	-	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2018	2019	2020	2021	2022	Thereafter
Campton - Emp/Pol	\$ 3,508	\$ (95)	\$ (95)	\$ (94)	\$ -	\$ -
Campton Sd - (Sau 48)	(11,263)	(409)	(409)	(407)	-	-
Campton/Thornton Fire Dept	5,978	(50)	(50)	(49)	-	-
Canaan - Emp/Pol	573	(103)	(103)	(105)	-	-
Candia - Police	(133)	(94)	(94)	(93)	-	-
Candia Sd - (Sau 15)	(3,387)	(365)	(365)	(364)	-	-
Canterbury - Emp/Pol/Fire	2,240	(40)	(40)	(42)	-	-
Carroll - Emp/Fire/Pol	(631)	(80)	(80)	(81)	-	-
Carroll County - Emp/Pol	27,467	(628)	(628)	(626)	-	-
Center Conway Fire Precinct	5,107	(13)	(13)	(12)	-	-
Center Harbor - Police	50	(52)	(52)	(51)	-	-
Central Hooksett Water Precinct	235	(3)	(3)	(4)	-	-
Charlestown - Emp/Pol	8,109	(84)	(84)	(84)	-	-
Cheshire County - Emp/Pol	(41,308)	(826)	(826)	(827)	-	-
Chester - Emp/Fire/Pol	1,831	(129)	(129)	(130)	-	-
Chester Sd - (Sau 82)	3,762	(504)	(504)	(506)	-	-
Chesterfield - Emp/Pol	443	(79)	(79)	(79)	-	-
Chesterfield Sd - (Sau 29)	2,044	(333)	(333)	(332)	-	-
Chichester - Emp/Pol	4,187	(70)	(70)	(71)	-	-
Chichester Sd - (Sau 53)	(2,056)	(286)	(286)	(286)	-	-
Claremont - Emp/Fire/Pol	(7,785)	(694)	(694)	(695)	-	-
Claremont Sd - (Sau 06)	(15,807)	(1,880)	(1,880)	(1,879)	-	-
Clarksville - Emp	(12)	(1)	(1)	(1)	-	-
Cocheco Arts & Tech Acad	1,557	(34)	(34)	(36)	-	-
Colebrook - Emp/Pol	(1,749)	(64)	(64)	(63)	-	-
Colebrook Sd - (Sau 07)	(4,338)	(397)	(397)	(397)	-	-
Community College System Of Nh	(104,672)	(4,310)	(4,310)	(4,309)	-	-
Concord - Emp/Fire/Pol	39,781	(3,546)	(3,546)	(3,546)	-	-
Concord Reg Sol Waste Res Rec	(588)	-	-	-	-	-
Concord Sd - Emp/Teach	(3,860)	(5,340)	(5,340)	(5,340)	-	-
Contoocook Valley Sd	(32,512)	(2,858)	(2,858)	(2,856)	-	-
Conway - Emp/Pol	4,695	(442)	(442)	(440)	-	-
Conway Sd - (Sau 09)	4,320	(1,756)	(1,756)	(1,754)	-	-
Conway Village Fire District	327	(77)	(77)	(77)	-	-
Cook Memorial Library	170	-	-	-	-	-
Coos County - Emp/Pol	(5,492)	(334)	(334)	(333)	-	-
Coos County Nursing Home - Emp	403	(53)	(53)	(52)	-	-
Cornish - Emp	213	(4)	(4)	(3)	-	-
Cornish Sd - (Sau 100)	5,800	(111)	(111)	(112)	-	-
Croydon Sd - (Sau 99)	50	(23)	(23)	(24)	-	-
Danville - Pol	(4,661)	(66)	(66)	(65)	-	-
Deerfield - Emp/Pol	(966)	(107)	(107)	(105)	-	-
Deerfield Sd - (Sau 53)	6,075	(648)	(648)	(646)	-	-
Deering - Police	215	(32)	(32)	(33)	-	-
Derry - Emp/Fire/Pol	15,058	(2,473)	(2,473)	(2,473)	-	-
Derry Housing Authority - Emp	(7)	(5)	(1)	(1)	-	-
Dorchester - Emp	(193)	-	-	-	-	-
Dover - Emp/Fire/Pol/Teacher	3,436	(5,821)	(5,821)	(5,821)	-	-
Dover Housing Authority	2	(23)	(23)	(24)	-	-
Dresden Sd - (Sau 70)	(4,173)	(795)	(795)	(795)	-	-

Schedule of Deferred Inflows and Outflows by Year

Entity	Schedule of Deferred Inflows and Outflows					
	2018	2019	2020	2021	2022	Thereafter
Dublin - Emp/Fir/Pol	\$ (1,714)	\$ (43)	\$ (43)	\$ (43)	\$ -	\$ -
Dunbarton - Emp/Pol	815	(63)	(63)	(64)	-	-
Dunbarton Sd - (Sau 67)	5,728	(203)	(203)	(203)	-	-
Durham - Emp/Fire/Pol	1,951	(880)	(880)	(880)	-	-
East Kingston - Emp/Pol/Fire	4,022	(77)	(77)	(77)	-	-
East Kingston Sd - (Sau 16)	6,846	(197)	(197)	(196)	-	-
Effingham - Pol	(448)	(30)	(30)	(32)	-	-
Enfield - Emp/Pol	9,551	(147)	(147)	(145)	-	-
Epping - Emp/Fire/Pol	9,053	(338)	(338)	(337)	-	-
Epping Sd - (Sau 14)	2,144	(1,141)	(1,141)	(1,142)	-	-
Epsom - Emp/Fire/Pol	(1,582)	(156)	(156)	(157)	-	-
Epsom Sd - (Sau 53)	(548)	(456)	(456)	(458)	-	-
Errol Sd - (Sau 20)	286	(28)	(28)	(29)	-	-
Exeter - Emp/Fire/Pol	(15,710)	(971)	(971)	(969)	-	-
Exeter Reg Coop Sd - (Sau 16)	(5,329)	(3,812)	(3,812)	(3,812)	-	-
Exeter Sd - (Sau 16)	10,682	(1,381)	(1,381)	(1,382)	-	-
Fall Mountain Reg Sd	1,768	(1,857)	(1,857)	(1,858)	-	-
Farmington - Fire/Pol	994	(182)	(182)	(180)	-	-
Farmington Sd - (Sau 61)	(17,680)	(1,048)	(1,048)	(1,048)	-	-
Fitzwilliam - Emp/Pol	(722)	(42)	(42)	(41)	-	-
Francestown - Emp/Pol	1,870	(8)	(8)	(9)	-	-
Franconia - Police	1,956	(51)	(51)	(51)	-	-
Franklin - Emp/Fire/Pol	5,041	(576)	(576)	(577)	-	-
Franklin Sd - (Sau 18)	(20,649)	(892)	(892)	(892)	-	-
Freedom - Police/Fire	(1,322)	(35)	(35)	(34)	-	-
Freedom Sd - (Sau 13)	426	(95)	(95)	(96)	-	-
Fremont - Police	1,710	(56)	(56)	(56)	-	-
Fremont Sd - (Sau 83)	2,023	(459)	(459)	(458)	-	-
Gilford - Emp/Fire/Pol	3,066	(562)	(562)	(560)	-	-
Gilford Sd - Emp/Teach	(9,184)	(1,549)	(1,549)	(1,548)	-	-
Gilmanton - Emp/Fire/Pol	1,093	(135)	(135)	(133)	-	-
Gilmanton Sd - Emp/Teach	14,570	(458)	(458)	(458)	-	-
Goffstown - Emp/Fire/Pol	(9,059)	(813)	(813)	(814)	-	-
Goffstown Sd - (Sau 19)	(2,332)	(2,818)	(2,818)	(2,817)	-	-
Goffstown Village Water Prcnct	(12)	(7)	(2)	(2)	-	-
Gorham - Emp/Fire/Pol	863	(139)	(139)	(137)	-	-
Goshen - Emp/Pol	44	(6)	(2)	(2)	-	-
Governor Wentworth Reg Sd	8,379	(3,024)	(3,024)	(3,026)	-	-
Grafton - Emp/Pol	1,173	(15)	(15)	(14)	-	-
Grafton County - Emp/Pol	(887)	(955)	(955)	(954)	-	-
Grantham - Emp/Pol	2,418	(63)	(63)	(61)	-	-
Grantham Sd (Sau75)	1,254	(283)	(283)	(283)	-	-
Great Bay Elearning Charter Sc	1,513	(118)	(118)	(116)	-	-
Greenfield - Emp/Pol	2,302	(53)	(53)	(53)	-	-
Greenland - Emp/Pol	(3,414)	(153)	(153)	(153)	-	-
Greenland Sd - (Sau 50)	125	(413)	(413)	(415)	-	-
Greenville - Emp/Pol	4,012	(80)	(80)	(80)	-	-
Groton - Emp/Pol	360	(15)	(15)	(13)	-	-
Grs Coop Sd - (Sau 20)	2,509	(464)	(464)	(464)	-	-
Hampstead - Emp/Fire/Pol	(358)	(222)	(222)	(220)	-	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2018	2019	2020	2021	2022	Thereafter
Hampstead Sd - (Sau 55)	\$ (6,735)	\$ (1,230)	\$ (1,230)	\$ (1,231)	\$ -	\$ -
Hampton - Emp/Fire/Pol	(10,377)	(1,478)	(1,478)	(1,478)	-	-
Hampton Falls - Emp/Fire/Pol	5,951	(89)	(89)	(90)	-	-
Hampton Falls Sd - (Sau 21)	(4,171)	(413)	(413)	(413)	-	-
Hampton Sd - (Sau 90)	(21,026)	(1,552)	(1,552)	(1,552)	-	-
Hancock - Police	2,226	(42)	(42)	(42)	-	-
Hanover - Emp/Fire/Pol	16,955	(839)	(839)	(840)	-	-
Hanover Sd - (Sau 70)	(3,954)	(723)	(723)	(725)	-	-
Harrisville - Police	261	(14)	(14)	(14)	-	-
Harrisville Sd - (Sau 29)	2,749	(67)	(67)	(66)	-	-
Haverhill - Emp/Pol	1,675	(114)	(114)	(112)	-	-
Haverhill Coop Sd - (Sau 23)	(25,229)	(831)	(831)	(833)	-	-
Hebron - Emp/Pol	(262)	(16)	(16)	(16)	-	-
Henniker - Emp/Fire/Pol	(1,951)	(158)	(158)	(158)	-	-
Henniker Sd - (Sau 24)	240	(530)	(530)	(532)	-	-
Hill Sd - (Sau 103)	(3,343)	(48)	(48)	(47)	-	-
Hillsboro-Deering Sd (Sau 34)	3,574	(1,491)	(1,491)	(1,490)	-	-
Hillsborough - Fire/Pol	4,375	(268)	(268)	(269)	-	-
Hillsborough County - Emp/Pol	(35,108)	(2,117)	(2,117)	(2,117)	-	-
Hinsdale - Emp/Pol	579	(117)	(117)	(115)	-	-
Hinsdale Sd - (Sau 92)	11,694	(679)	(679)	(679)	-	-
Holderness - Emp/Fire/Pol	(573)	(89)	(89)	(89)	-	-
Holderness Sd - (Sau 48)	266	(251)	(251)	(250)	-	-
Hollis - Emp/Fire/Pol	(7,364)	(402)	(402)	(401)	-	-
Hollis Sd - (Sau 41)	11,996	(873)	(873)	(874)	-	-
Hollis-Brookline Coop (Sau 41)	1,186	(1,439)	(1,439)	(1,439)	-	-
Hooksett - Emp/Fire/Police	(19,544)	(908)	(908)	(908)	-	-
Hooksett Public Library - Emp	78	(6)	(6)	(5)	-	-
Hooksett Sd - (Sau 15)	(11,126)	(1,337)	(1,337)	(1,338)	-	-
Hooksett Sewer Commission	10	(6)	(6)	(6)	-	-
Hooksett Village Water Precnct	597	(5)	(5)	(7)	-	-
Hopkinton - Emp/Fire/Pol	(10,720)	(205)	(205)	(206)	-	-
Hopkinton Sd - Emp/Teach	(26,639)	(1,204)	(1,204)	(1,204)	-	-
Hudson - Emp/Fire/Pol	15,830	(1,659)	(1,659)	(1,659)	-	-
Hudson Sd - Emp/Teach	(15,478)	(3,203)	(3,203)	(3,202)	-	-
Inter-Lakes Sd - (Sau 02)	21,060	(1,575)	(1,575)	(1,576)	-	-
Jackson - Emp/Pol/Fire	(3,598)	(34)	(34)	(35)	-	-
Jackson Sd - (Sau 09)	(8)	(63)	(63)	(64)	-	-
Jaffrey - Emp/Fire/Pol	(5,226)	(250)	(250)	(249)	-	-
Jaffrey-Rindge Coop Sd	5,272	(1,632)	(1,632)	(1,632)	-	-
Jefferson - Emp	36	(6)	(2)	(2)	-	-
John Stark Reg Sd - (Sau 24)	(5,490)	(896)	(896)	(897)	-	-
Kearsarge Reg Coop Sd	(7,505)	(2,406)	(2,406)	(2,408)	-	-
Keene - Emp/Fire/Pol	(22,606)	(1,866)	(1,866)	(1,868)	-	-
Keene Sd - (Sau 29)	(79,585)	(3,852)	(3,852)	(3,854)	-	-
Kensington - Police	(330)	(53)	(53)	(54)	-	-
Kensington Sd - (Sau 16)	978	(180)	(180)	(179)	-	-
Kingston - Emp/Fire/Pol	(10,763)	(169)	(169)	(171)	-	-
Laconia - Emp/Fire/Pol	434	(1,435)	(1,435)	(1,435)	-	-
Laconia Housing & Redevelopmnt	238	(18)	(18)	(19)	-	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2018	2019	2020	2021	2022	Thereafter
Laconia Sd - Empl/Teach	\$(100,745)	\$ (2,182)	\$ (2,182)	\$ (2,183)	\$ -	\$ -
Laconia Water Works - Emp	519	(18)	(18)	(16)	-	-
Lafayette Reg Coop Sd (Sau 35)	1,073	(169)	(169)	(169)	-	-
Lakes Region Mutual Fire Aid	48	(37)	(37)	(35)	-	-
Lakes Region Planning Comm.	(392)	(4)	(4)	(3)	-	-
Lancaster - Emp/Fire/Pol	(1,219)	(130)	(130)	(130)	-	-
Landaff Sd - (Sau 35)	687	(11)	(11)	(12)	-	-
Langdon - Police	(2,676)	(5)	(5)	(6)	-	-
Lebanon - Emp/Fire/Pol	7,395	(1,285)	(1,285)	(1,285)	-	-
Lebanon Sd(Sau 88) - Emp/Teach	(8,089)	(2,550)	(2,550)	(2,551)	-	-
Lee - Emp/Fire/Pol	(3,141)	(137)	(137)	(138)	-	-
Lempster - Emp/Pol	58	(5)	(5)	(6)	-	-
Lempster Sd Emp/Teachers	(11,983)	(107)	(107)	(106)	-	-
Lincoln - Emp/Pol	2,623	(134)	(134)	(135)	-	-
Lincoln-Woodstock Sd	(2,376)	(496)	(496)	(495)	-	-
Lisbon - Police	(382)	(42)	(42)	(41)	-	-
Lisbon Reg Sd - (Sau 35)	2,733	(440)	(440)	(438)	-	-
Litchfield - Emp/Fire/Pol	2,200	(291)	(291)	(290)	-	-
Litchfield Sd - Emp/Teach	(7,164)	(1,380)	(1,380)	(1,380)	-	-
Littleton - Emp/Fire/Pol	(196)	(301)	(301)	(299)	-	-
Littleton Public Library - Emp	41	(8)	(2)	(2)	-	-
Littleton Sd - Emp/Teach	12,210	(1,126)	(1,126)	(1,124)	-	-
Littleton Water & Light Dept	(422)	(21)	(21)	(21)	-	-
Londonderry - Emp/Fire/Pol	(12,968)	(2,198)	(2,198)	(2,197)	-	-
Londonderry Sd - Emp/Teach	(1,423)	(5,390)	(5,390)	(5,390)	-	-
Loudon - Emp/Fire/Pol	5,742	(153)	(153)	(151)	-	-
Lyme - Emp/Pol	(2,097)	(31)	(31)	(29)	-	-
Lyme Sd - (Sau 76)	8,565	(322)	(322)	(322)	-	-
Lyndeborough - Police	931	(10)	(10)	(11)	-	-
Madison - Emp/Pol	(4,339)	(57)	(57)	(59)	-	-
Madison Sd - (Sau 13)	4,471	(202)	(202)	(200)	-	-
Manchester - Fire/Pol	(28,371)	(9,093)	(9,093)	(9,095)	-	-
Manchester Sd - Empl/Teacher	(74,481)	(14,129)	(14,129)	(14,131)	-	-
Marlborough - Emp/Pol	(2,465)	(44)	(44)	(43)	-	-
Marlborough Sd - (Sau 29)	(2,573)	(186)	(186)	(185)	-	-
Marlow - Emp	9	(3)	(3)	(4)	-	-
Marlow Sd - (Sau 29)	2,374	(49)	(49)	(49)	-	-
Mascenic Reg Sd - (Sau 87)	(19,370)	(934)	(934)	(936)	-	-
Mascoma Valley Sd - Empl/Teach	1,346	(1,397)	(1,397)	(1,396)	-	-
Mason - Police	(1,249)	(35)	(35)	(35)	-	-
Mason Sd (Sau 89)	125	(64)	(64)	(63)	-	-
Maxfield Public Library	27	(5)	(1)	(1)	-	-
Meredith - Emp/Fire/Pol	6,075	(325)	(325)	(324)	-	-
Meriden Village Water District	(1)	(3)	(1)	(1)	-	-
Merrimack - Emp/Fire/Pol	36,573	(1,584)	(1,584)	(1,585)	-	-
Merrimack County - Emp/Pol	(25,923)	(2,013)	(2,013)	(2,014)	-	-
Merrimack Sd - Emp/Teach	(20,068)	(4,066)	(4,066)	(4,066)	-	-
Merrimack Valley Sd (Sau 46)	(52,389)	(2,585)	(2,585)	(2,584)	-	-
Merrimack Village District	(217)	(15)	(15)	(13)	-	-
Middleton - Police	(587)	(54)	(54)	(54)	-	-

Schedule of Deferred Inflows and Outflows by Year

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Entity	2018	2019	2020	2021	2022	Thereafter
Middleton Sd - Emp/Teach	\$ 43,013	\$ (107)	\$ (107)	\$ (107)	\$ -	\$ -
Milan Sd - (Sau 20)	5,010	(87)	(87)	(89)	-	-
Milford - Emp/Fire/Pol	8,113	(572)	(572)	(571)	-	-
Milford Area Communication Ctr	(133)	(6)	(6)	(4)	-	-
Milford Sd - Empl/Teacher	(7,075)	(2,678)	(2,678)	(2,679)	-	-
Milton - Emp/Fire/Pol	(3,767)	(142)	(142)	(141)	-	-
Milton Sd - (Sau 64)	(1,192)	(572)	(572)	(571)	-	-
Monadnock Reg Sd - (Sau 93)	(11,270)	(1,879)	(1,879)	(1,881)	-	-
Monroe - Emp	34	(5)	(2)	(2)	-	-
Monroe Sd - Emp/Tch	1,152	(123)	(123)	(124)	-	-
Mont Vernon - Emp/Pol	(292)	(54)	(54)	(54)	-	-
Mont Vernon Sd - (Sau 39)	(1,712)	(200)	(200)	(198)	-	-
Moultonborough - Emp/Fire/Pol	(3,876)	(261)	(261)	(260)	-	-
Moultonborough Sd - Emp/Teach	(2,979)	(869)	(869)	(867)	-	-
Nashua - Emp/Fire/Pol	(15,738)	(7,405)	(7,405)	(7,403)	-	-
Nashua Airport Authority - Emp	459	(4)	(4)	(4)	-	-
Nashua Housing Authority	416	(22)	(22)	(23)	-	-
Ne Interstate Water Pol Cntrl	30	(3)	(3)	(4)	-	-
Nelson - Emp	33	(3)	(3)	(3)	-	-
Nelson Sd - (Sau 29)	57	(63)	(63)	(64)	-	-
New Boston - Police	5,674	(95)	(95)	(94)	-	-
New Boston Sd - (Sau 19)	3,875	(500)	(500)	(500)	-	-
New Castle - Emp/Fire/Pol	(1,442)	(98)	(98)	(97)	-	-
New Castle Sd - (Sau 50)	(6,188)	(70)	(70)	(69)	-	-
New Durham - Emp/Pol	(6,066)	(55)	(55)	(57)	-	-
New Hampton - Emp/Pol/Fire	(2,611)	(81)	(81)	(80)	-	-
New Ipswich - Emp/Pol	(7,275)	(83)	(83)	(84)	-	-
New London - Emp/Fire/Pol	5,050	(179)	(179)	(177)	-	-
New London-Springfield Wtr Sys	26	(3)	(3)	(3)	-	-
Newbury - Police	(645)	(62)	(62)	(64)	-	-
Newfields - Emp/Pol	(8,511)	(46)	(46)	(44)	-	-
Newfields Sd - (Sau 16)	6,004	(163)	(163)	(164)	-	-
Newfound Area Sd - Emp/Teach	(1,436)	(1,338)	(1,338)	(1,339)	-	-
Newington - Emp/Fire/Pol	602	(338)	(338)	(338)	-	-
Newington Sd - (Sau 50)	(708)	(85)	(85)	(83)	-	-
Newmarket - Emp/Pol/Fire	(4,120)	(271)	(271)	(269)	-	-
Newmarket Sd - Emp/Teach	6,894	(1,221)	(1,221)	(1,221)	-	-
Newport - Emp/Fire/Pol	(46)	(318)	(318)	(320)	-	-
Newport Sd - (Sau 43)	(17,521)	(921)	(921)	(920)	-	-
Newton - Emp/Pol	(7,790)	(91)	(91)	(92)	-	-
Next Charter School	4,011	(49)	(49)	(48)	-	-
Nh Community Developmental Fin	27	(8)	(8)	(7)	-	-
Nh Land & Community Heritage	300	(9)	(9)	(11)	-	-
Nh Municipal Bond Bank - Emp	1,142	(6)	(6)	(7)	-	-
North Conway Wtr Prct&Fire Dep	190	(43)	(43)	(45)	-	-
North Country Charter Academy	(788)	(36)	(36)	(38)	-	-
North Country Education Servic	2,133	(120)	(120)	(120)	-	-
North Hampton - Emp/Fire/Pol	13,816	(450)	(450)	(449)	-	-
North Hampton Sd - (Sau 21)	(12,557)	(652)	(652)	(653)	-	-
Northfield - Emp/Pol	7,091	(125)	(125)	(123)	-	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2018	2019	2020	2021	2022	Thereafter
Northumberland - Emp/Pol	\$ (9,036)	\$ (10)	\$ (10)	\$ (9)	\$ -	\$ -
Northumberland Sd - (Sau 58)	(14,401)	(365)	(365)	(363)	-	-
Northwood - Emp/Fire/Pol	(2,671)	(165)	(165)	(163)	-	-
Northwood Sd - (Sau 44)	(13,319)	(336)	(336)	(334)	-	-
Nottingham - Fire/Pol	1,316	(114)	(114)	(114)	-	-
Nottingham Sd - (Sau 44)	4,265	(530)	(530)	(528)	-	-
Orford - Emp/Pol	(2,018)	(14)	(14)	(15)	-	-
Ossipee - Emp/Pol	3,168	(171)	(171)	(172)	-	-
Oyster River Coop Sd	58,098	(2,934)	(2,934)	(2,935)	-	-
Pease Development Authority	(2,436)	(341)	(341)	(342)	-	-
Pelham - Emp/Fire/Pol	(8,676)	(747)	(747)	(748)	-	-
Pelham Sd - (Sau 28)	16,038	(1,772)	(1,772)	(1,772)	-	-
Pembroke - Emp/Pol	2,512	(175)	(175)	(176)	-	-
Pembroke Sd - (Sau 53)	9,380	(1,837)	(1,837)	(1,836)	-	-
Pemi Baker Coop - (Sau 48)	16,700	(862)	(862)	(864)	-	-
Penacook Boscawen Water Prcnct	(327)	(4)	(1)	(1)	-	-
Peterborough - Emp/Fire/Pol	(233)	(275)	(275)	(273)	-	-
Piermont Police	69	(14)	(14)	(12)	-	-
Piermont Sd - (Sau 23)	(3,904)	(72)	(72)	(71)	-	-
Pittsburg - Emp/Pol	(254)	(15)	(15)	(15)	-	-
Pittsburg Sd - (Sau 07)	(5,383)	(168)	(168)	(168)	-	-
Pittsfield - Emp/Fire/Pol	(1,424)	(183)	(183)	(183)	-	-
Pittsfield Sd - (Sau 51)	(13,945)	(619)	(619)	(619)	-	-
Plainfield - Emp/Pol	4,106	(54)	(54)	(52)	-	-
Plainfield Sd - Emp/Teach	(7,825)	(287)	(287)	(289)	-	-
Plaistow - Emp/Fire/Pol	1,438	(369)	(369)	(369)	-	-
Plaistow Public Library - Emp	(10)	(7)	(2)	(2)	-	-
Plymouth - Emp/Fire/Pol	6,173	(361)	(361)	(361)	-	-
Plymouth Sd - (Sau 48)	1,715	(596)	(596)	(597)	-	-
Plymouth Village Water & Sewer	457	(10)	(10)	(11)	-	-
Portsmouth - Emp/Fire/Pol	27,572	(2,525)	(2,525)	(2,525)	-	-
Portsmouth Housing Authority	(529)	(26)	(26)	(25)	-	-
Portsmouth Sd - Empl/Teacher	(32,902)	(3,802)	(3,802)	(3,803)	-	-
Portsmouth-Josie F. Prescott	(257)	(1)	(1)	(1)	-	-
Profile Coop Sd - (Sau 35)	(6,064)	(343)	(343)	(341)	-	-
Prospect Mountain High School	(21,922)	(567)	(567)	(567)	-	-
Raymond - Emp/Fire/Pol	(6,002)	(338)	(338)	(336)	-	-
Raymond Sd - Emp/Teach	2,529	(1,417)	(1,417)	(1,416)	-	-
Rindge - Emp/Fire/Pol	(2,755)	(147)	(147)	(148)	-	-
Rivendell Interstate Sd	(20,458)	(131)	(131)	(131)	-	-
Rochester - Emp/Fire/Pol	(33,424)	(1,565)	(1,565)	(1,564)	-	-
Rockingham County-Emp/Pol/Fire	(46,938)	(1,624)	(1,624)	(1,626)	-	-
Rockingham Planning Comm - Emp	196	(6)	(6)	(7)	-	-
Rollinsford - Emp/Pol	(783)	(50)	(50)	(51)	-	-
Rollinsford Sd - (Sau 56)	(9,161)	(178)	(178)	(177)	-	-
Rumney - Emp/Pol	300	(26)	(26)	(27)	-	-
Rumney Sd - (Sau 48) Emp/Teach	8,230	(148)	(148)	(148)	-	-
Rye - Emp/Fire/Pol	(493)	(362)	(362)	(364)	-	-
Rye Sd - (Sau 50)	(17,672)	(684)	(684)	(683)	-	-
Rye Water District - Emp	306	(4)	(4)	(5)	-	-

Schedule of Deferred Inflows and Outflows by Year

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Entity	2018	2019	2020	2021	2022	Thereafter
Salem - Emp/Fire/Pol	\$ (35,724)	\$ (2,895)	\$ (2,895)	\$ (2,893)	\$ -	\$ -
Salem Housing Authority - Emp	23	(5)	(5)	(6)	-	-
Salem Sd - Emp/Teach	(15,176)	(4,523)	(4,523)	(4,524)	-	-
Salisbury - Emp	2	(3)	(1)	(1)	-	-
Sanborn Regional Sd (Sau 17)	(39,792)	(2,121)	(2,121)	(2,120)	-	-
Sanbornton - Emp/Fire/Pol	(2,115)	(98)	(98)	(97)	-	-
Sanbornton Public Library	(24)	(4)	(1)	(1)	-	-
Sandown - Emp/Fire/Pol	3,658	(132)	(132)	(134)	-	-
Sandown Public Library	(99)	(1)	(1)	(1)	-	-
Sandwich - Police	(219)	(29)	(29)	(29)	-	-
Sau 02 - Emp/Teach	75	(11)	(11)	(11)	-	-
Sau 03 - Emp/Teach	(25,593)	(1,333)	(1,333)	(1,332)	-	-
Sau 06 - Emp	219	(17)	(17)	(18)	-	-
Sau 07 - Emp/Teach	785	(18)	(18)	(18)	-	-
Sau 09 - Emp/Teach	133	(21)	(21)	(21)	-	-
Sau 10 (Derry Coop Sd)	2,985	(3,950)	(3,950)	(3,952)	-	-
Sau 13 - Emp	(4,355)	(11)	(11)	(13)	-	-
Sau 15 - Emp/Teach	247	(12)	(12)	(11)	-	-
Sau 16 - Emp/Teach	(9,611)	(57)	(57)	(58)	-	-
Sau 18 - Emp/Teach	175	(131)	(131)	(132)	-	-
Sau 19 - Emp/Teach	7,002	(50)	(50)	(50)	-	-
Sau 20 - Emp	81	(8)	(8)	(9)	-	-
Sau 21 - Emp/Teach	(378)	(14)	(14)	(15)	-	-
Sau 23 - Emp/Teach	(3,015)	(118)	(118)	(118)	-	-
Sau 24 - Emp/Teach	5,436	(94)	(94)	(95)	-	-
Sau 29 - Emp/Teach	(3,802)	(53)	(53)	(51)	-	-
Sau 34 - Emp/Teach	120	(11)	(11)	(10)	-	-
Sau 35 - Emp/Teach	(1,018)	(41)	(41)	(40)	-	-
Sau 39 - Emp	(62)	(24)	(24)	(23)	-	-
Sau 41 - Emp	(65)	(15)	(15)	(16)	-	-
Sau 42	(62,529)	(11,417)	(11,417)	(11,418)	-	-
Sau 43 - Emp/Teach	(7,629)	-	-	-	-	-
Sau 44 - Emp/Teach	1,137	(112)	(112)	(113)	-	-
Sau 46 - Emp	346	(12)	(12)	(14)	-	-
Sau 48 - Emp/Teach	(179)	(24)	(24)	(22)	-	-
Sau 50 - Emp/Teach	1,445	(37)	(37)	(35)	-	-
Sau 53 - Emp/Teach	(15,069)	(263)	(263)	(264)	-	-
Sau 54 (Rochester Sd)	75,461	(4,833)	(4,833)	(4,833)	-	-
Sau 55 - Emp	1,306	(21)	(21)	(21)	-	-
Sau 56 - Emp/Teach	294	(37)	(37)	(35)	-	-
Sau 58 - Emp	711	(6)	(6)	(7)	-	-
Sau 61 - Emp	(4,154)	-	-	-	-	-
Sau 64 - Emp/Teach	(22,951)	(9)	(9)	(10)	-	-
Sau 67 - Emp/Teachers	(861)	(25)	(25)	(27)	-	-
Sau 70 - Emp	31	(31)	(31)	(33)	-	-
Sau 71 Emp/Teacher	436	(15)	(15)	(13)	-	-
Seabrook - Fire/Pol	10,201	(1,099)	(1,099)	(1,098)	-	-
Seabrook Sd (Sau 21)	(8,037)	(960)	(960)	(961)	-	-
Seacoast Charter Sch - Teach	2,395	(93)	(93)	(94)	-	-
Shaker Regional Sd - (Sau 80)	(20,584)	(1,510)	(1,510)	(1,511)	-	-

Schedule of Deferred Inflows and Outflows by Year

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Entity	2018	2019	2020	2021	2022	Thereafter
Shelburne - Emp	\$ 39	\$ (5)	\$ (2)	\$ (2)	\$ -	\$ -
Somersworth - Emp/Fire/Pol	(14,611)	(679)	(679)	(677)	-	-
Somersworth Housing Authority	(264)	(9)	(9)	(9)	-	-
Somersworth Sd - (Sau 56)	(9,892)	(1,478)	(1,478)	(1,477)	-	-
Souhegan Coop Sd - (Sau 39)	(24,956)	(1,252)	(1,252)	(1,254)	-	-
South Hampton - Police	3,898	(22)	(22)	(24)	-	-
South Hampton Sd - (Sau 21)	8,466	(115)	(115)	(114)	-	-
Southern Nh Planning Comm	173	(12)	(12)	(12)	-	-
Springfield - Emp/Pol	634	(30)	(30)	(31)	-	-
Stark - Emp	(366)	-	-	-	-	-
Stark Sd - (Sau 58)	266	(31)	(31)	(29)	-	-
State Of New Hampshire	507,982	(68,809)	(68,884)	(68,893)	-	-
Stewartstown - Emp/Pol	(11)	(1)	(1)	(1)	-	-
Stewartstown Sd - (Sau 07)	(1,285)	(71)	(71)	(69)	-	-
Stoddard Sd - (Sau 24)	1,535	(51)	(51)	(50)	-	-
Strafford - Fire / Police	2,137	(84)	(84)	(84)	-	-
Strafford County - Emp/Pol	39,245	(1,637)	(1,637)	(1,635)	-	-
Strafford Sd (Sau 44)	(8,311)	(443)	(443)	(442)	-	-
Stratford - Emp	5	(5)	(1)	(1)	-	-
Stratford Sd - (Sau 58)	(491)	(83)	(83)	(82)	-	-
Stratham - Emp/Pol	3,926	(219)	(219)	(221)	-	-
Stratham Sd - (Sau 16)	(6,334)	(776)	(776)	(776)	-	-
Sugar Hill - Emp/Pol	(678)	(13)	(13)	(13)	-	-
Sullivan County - Emp/Pol	7,266	(583)	(583)	(582)	-	-
Sunapee - Emp/Pol	1,226	(109)	(109)	(109)	-	-
Sunapee Sd (Sau 85)- Emp/Teach	(4,591)	(757)	(757)	(756)	-	-
Sutton - Police	576	(43)	(43)	(42)	-	-
Swanzey - Police/Fire	4,743	(201)	(201)	(201)	-	-
Swnh District Fire Mutual Aid	(1,076)	(52)	(52)	(51)	-	-
Tamworth - Emp/Fire/Pol	(5,899)	(43)	(43)	(43)	-	-
Tamworth Sd - (Sau 13)	1,969	(369)	(369)	(367)	-	-
Thornton - Emp/Pol	(337)	(54)	(54)	(55)	-	-
Thornton Public Library	162	-	-	-	-	-
Thornton Sd - (Sau 48)	(6,825)	(263)	(263)	(262)	-	-
Tilton - Emp/Pol	473	(281)	(281)	(281)	-	-
Tilton-Northfield Fire Dist	4,013	(206)	(206)	(206)	-	-
Timberlane Reg Sd (Sau 55)	(20,503)	(4,773)	(4,773)	(4,771)	-	-
Troy - Emp/Pol	1,290	(45)	(45)	(46)	-	-
Troy Water And Sewer	(44)	(3)	(3)	(1)	-	-
Tuftonboro - Emp/Fire/Pol	1,139	(109)	(109)	(111)	-	-
Unity - Emp	11	(8)	(2)	(2)	-	-
Unity Sd - (Sau 06)	(1,028)	(78)	(78)	(79)	-	-
Village District Of Eastman	(21)	(4)	(4)	(3)	-	-
Village District Of Eidelweiss	405	(3)	(3)	(1)	-	-
Virtual Learning Academy Chart	10,628	(381)	(381)	(382)	-	-
Wakefield - Emp/Fire/Pol	(2,267)	(195)	(195)	(194)	-	-
Wakefield Sd - (Sau 101)	4,011	(408)	(408)	(407)	-	-
Walpole - Emp/Pol	3,355	(76)	(76)	(77)	-	-
Warner - Emp/Pol	3,220	(66)	(66)	(66)	-	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2018	2019	2020	2021	2022	Thereafter
Warner Village Water District	\$ (3)	\$ (6)	\$ (2)	\$ (2)	\$ -	\$ -
Warren - Police	2,321	(6)	(6)	(5)	-	-
Warren Sd - (Sau 23)	(5,526)	(98)	(98)	(98)	-	-
Washington - Emp/Pol	(3,509)	(7)	(7)	(6)	-	-
Washington Sd - (Sau 34)	(32)	(50)	(50)	(52)	-	-
Waterville Estates Village Dis	152	(5)	(5)	(6)	-	-
Waterville Valley Emp/Fire/Pol	199	(103)	(103)	(102)	-	-
Waterville Valley Sd (Sau 48)	(2,674)	(55)	(55)	(56)	-	-
Weare - Emp/Pol	(6,430)	(156)	(156)	(154)	-	-
Weare Sd - (Sau 24)	7,819	(930)	(930)	(931)	-	-
Webster - Emp/Pol	244	(31)	(31)	(32)	-	-
Weeks Public Library	(18)	(6)	(2)	(2)	-	-
Wentworth Sd - (Sau 48)	4,613	(77)	(77)	(76)	-	-
Westmoreland - Emp	113	(4)	(4)	(4)	-	-
Westmoreland Sd - (Sau 29)	(2,310)	(137)	(137)	(138)	-	-
White Mtn Reg Sd - Emp/Teach	1,209	(1,312)	(1,312)	(1,313)	-	-
Whitefield - Emp/Pol/Fire	(1,645)	(79)	(79)	(81)	-	-
Wilmot - Emp/Pol	515	(19)	(19)	(20)	-	-
Wilton - Pol	(2,443)	(116)	(116)	(116)	-	-
Wilton-Lyndeborough (Sau 63)	(6,730)	(655)	(655)	(656)	-	-
Winchester - Emp/Pol	1,541	(101)	(101)	(101)	-	-
Winchester Sd - (Sau 94)	(1,702)	(408)	(408)	(407)	-	-
Windham - Emp/Fire/Pol	1,111	(934)	(934)	(935)	-	-
Windham Sd - (Sau 95)	18,254	(3,103)	(3,103)	(3,105)	-	-
Winnacunnet Coop Sd (Sau 21)	(29,224)	(1,575)	(1,575)	(1,577)	-	-
Winnisquam Reg Sd	5,316	(1,584)	(1,584)	(1,586)	-	-
Wolfboro - Emp/Fire/Pol	11,280	(446)	(446)	(446)	-	-
Woodstock - Emp/Pol	447	(100)	(100)	(101)	-	-
Woodsville Fire District	213	(7)	(7)	(5)	-	-
Woodsville Water & Light Dept	129	(8)	(8)	(8)	-	-
Total for All Entities	\$ (360,702)	\$ (360,702)	\$ (360,702)	\$ (360,702)	\$ -	\$ -

Note: Totals may not add to NHRS collective amounts due to rounding.



June 13, 2018

Board of Trustees
New Hampshire Retirement System
54 Regional Drive
Concord, New Hampshire 03301-8509

Dear Board Members:

Please find enclosed 5 copies of the GASB Statement No. 75 Employer Reporting Accounting Schedules report of the New Hampshire Retirement System.

Respectfully submitted,

A handwritten signature in blue ink that reads "David T. Kausch". The signature is written in a cursive style with a large initial "D".

David T. Kausch, FSA, EA, FCA, MAAA

DTK:bd

cc: Heather Fritzky, NHRS (email)
George Lagos, NHRS (email)
Larry Johansen, NHRS (email)

