



**NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations and Schedule of Pension
Amounts by Employer

June 30, 2021

(With Independent Auditors' Report Thereon)

Independent Auditor's Report

To the Board of Trustees
New Hampshire Retirement System

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the New Hampshire Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the "Plan") as of and for the year ended June 30, 2021 and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources (excluding contributions made subsequent to June 30, 2021), total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the year ended June 30, 2021 and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities in the New Hampshire Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the year ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

To the Board of Trustees
New Hampshire Retirement System

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the New Hampshire Retirement System (the "System") as of and for the year ended June 30, 2021, and our report thereon, dated December 13, 2021, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Plante & Moreau, PLLC

February 22, 2022

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Allenstown SD	\$ 403,813	0.08789505%
Alton SD	686,106	0.14933972%
Amherst SD	2,105,222	0.45822841%
Andover SD	281,559	0.06128491%
Androscoggin Valley Reg Refuse	77,920	0.01696028%
Ashland SD	250,299	0.05448077%
Auburn SD	609,948	0.13276296%
Barnstead SD	643,935	0.14016066%
Barrington SD	1,209,681	0.26330250%
Bartlett SD	391,006	0.08510744%
Bath SD	95,874	0.02086820%
Bcep Solid Waste District	22,333	0.00486106%
Bedford SD	5,108,512	1.11193278%
Belknap County	1,205,240	0.26233586%
Belknap County Conserv. Dist	5,962	0.00129771%
Berlin - Emp/Fire/Pol	1,074,225	0.23381877%
Berlin Housing Authority	30,437	0.00662500%
Berlin Water Works	73,553	0.01600975%
Bethlehem SD	256,747	0.05588426%
Bow SD - SAU 67	2,239,284	0.48740872%
Brentwood SD	388,045	0.08446294%
Brookline Public Library	7,308	0.00159068%
Brookline SD	658,806	0.14339753%
Campton SD	434,085	0.09448414%
Candia SD	354,192	0.07709441%
Carroll County	1,452,826	0.31622611%
Center Conway Fire Precinct	14,841	0.00323033%
Central Hooksett Wtr Precinct	19,134	0.00416476%
Cheshire County	1,935,855	0.42136353%
Chester SD - (SAU 82)	572,543	0.12462129%
Chesterfield SD	344,744	0.07503793%
Chichester SD	301,915	0.06571565%
City of Claremont	1,048,187	0.22815127%
City of Concord	6,100,373	1.32782398%
City of Dover	7,520,055	1.63683587%
City of Franklin	936,214	0.20377892%
City of Keene	3,143,136	0.68414363%
City of Laconia	2,219,525	0.48310792%
City of Lebanon	2,341,483	0.50965363%
City of Manchester	11,141,213	2.42502708%
City of Nashua	11,159,733	2.42905820%
City of Portsmouth	4,719,503	1.02726001%
City of Rochester	2,728,477	0.59388781%
City of Somersworth	1,166,277	0.25385506%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Claremont SD	\$ 2,190,506	0.47679156%
Cocheco Academy of The Arts	16,666	0.00362757%
Colebrook SD	246,507	0.05365539%
Community College System of NH	4,833,157	1.05199825%
Concord SD	6,298,991	1.37105572%
Contoocook Valley SD	3,523,970	0.76703701%
Conway SD	2,111,056	0.45949826%
Conway Village Fire District	133,203	0.02899333%
Cook Memorial Library	4,341	0.00094487%
Coos County Institute	829,953	0.18064985%
Coos County Nursing Home	380,591	0.08284048%
Cornish SD	175,426	0.03818371%
County of Merrimack	4,199,670	0.91411173%
Croydon Village School	24,406	0.00531228%
Deerfield Community School	599,853	0.13056565%
Derry Coop SD	4,142,794	0.90173194%
Derry Housing Authority	4,700	0.00102301%
Dover Housing Authority	145,734	0.03172086%
Dresden SD	1,011,150	0.22008969%
Dunbarton SD - SAU 67	244,852	0.05329516%
East Kingston SD	172,923	0.03763890%
Epping SD	1,298,737	0.28268667%
Epsom SD	449,357	0.09780828%
Errol SD	22,750	0.00495183%
Exeter Reg Coop SD	4,262,776	0.92784756%
Exeter SD	1,625,766	0.35386870%
Fall Mountain Reg SD	2,134,961	0.46470149%
Farmington SD - (SAU 61)	1,228,046	0.26729987%
Franklin SD	1,065,264	0.23186829%
Freedom SD	101,997	0.02220095%
Fremont - Police	88,043	0.01916368%
Fremont SD - SAU 83	462,944	0.10076567%
Gilford SD	1,715,209	0.37333711%
Gilmanton SD	566,787	0.12336842%
Goffstown SD	3,016,978	0.65668373%
Goffstown Village Precinct	14,186	0.00308776%
Governor Wentworth Reg SD	3,466,513	0.75453076%
Grafton County	2,184,792	0.47554784%
Grantham SD	339,559	0.07390935%
Great Bay Elearning School	100,273	0.02182570%
Greenland SD	535,654	0.11659192%
Grs Coop SD	485,090	0.10558602%
Hampstead SD	1,321,128	0.28756036%
Hampton Falls SD	451,526	0.09828039%
Hampton SD - SAU 90	1,601,759	0.34864327%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Hanover SD	\$ 778,805	0.16951684%
Harrisville SD	76,276	0.01660244%
Haverhill Coop SD	856,700	0.18647168%
Henniker SD	506,158	0.11017174%
Hill SD	67,935	0.01478692%
Hillsboro-Deering SD	1,580,689	0.34405712%
Hillsborough County	4,079,960	0.88805532%
Hinsdale SD	862,477	0.18772912%
Holderness SD	293,497	0.06388336%
Hollis SD	934,802	0.20347158%
Hollis-Brookline Coop	1,569,160	0.34154768%
Hooksett Public Library	39,433	0.00858310%
Hooksett SD	1,362,492	0.29656376%
Hooksett Sewer Commission	44,484	0.00968251%
Hooksett Village Wtr Precinct	38,556	0.00839221%
Hopkinton SD	1,313,896	0.28598622%
Hudson SD	3,581,263	0.77950756%
Inter-Lakes SD	1,890,836	0.41156457%
Jackson SD	87,197	0.01897954%
Jaffrey-Rindge Coop SD	1,755,904	0.38219490%
John Stark SD	902,610	0.19646458%
Kearsarge Reg SD - SAU 65	2,792,833	0.60789572%
Keene SD	3,900,962	0.84909412%
Kensington SD	225,520	0.04908730%
Laconia Housing & Redevelopmnt	148,602	0.03234512%
Laconia SD	2,700,248	0.58774341%
Laconia Water Works	111,276	0.02422064%
Lafayette Reg SD	196,767	0.04282885%
Lakes Region Mutual Fire Aid	82,473	0.01795130%
Lakes Region Planning Comm.	23,899	0.00520192%
Land & Comm Heritage Inv Prog	12,873	0.00280197%
Landaff SD	12,478	0.00271600%
Lebanon SD	3,056,079	0.66519457%
Lempster SD	151,117	0.03289254%
Lincoln-Woodstock Coop SD	523,697	0.11398933%
Lisbon Reg SD	466,493	0.10153815%
Litchfield SD	1,560,300	0.33961919%
Littleton Public Library	15,846	0.00344908%
Littleton SD	1,101,944	0.23985216%
Littleton Water & Light Dept	143,980	0.03133908%
Londonderry SD	5,765,559	1.25494744%
Lower Bartlett Water Precinct	2,026	0.00044098%
Lyme SD	371,185	0.08079315%
Madison SD	200,591	0.04366119%
Manchester SD	13,291,029	2.89296195%

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Schedule of Employer Allocations
Year Ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Marlborough SD	\$ 239,449	0.05211913%
Marlow SD	59,416	0.01293265%
Mascenic Reg SD	1,127,138	0.24533596%
Mascoma Valley Regional SD	1,621,441	0.35292731%
Mason SD (SAU 89)	97,188	0.02115421%
Meriden Village Water District	5,787	0.00125961%
Merrimack SD	4,818,034	1.04870654%
Merrimack Valley SD	2,874,127	0.62559039%
Merrimack Village District	125,840	0.02739068%
Middleton SD	137,475	0.02992319%
Milan SD	100,231	0.02181656%
Milford Area Communication Ctr	36,718	0.00799214%
Milford SD	2,865,422	0.62369564%
Milton SD	652,280	0.14197706%
Monadnock Reg SD- SAU 93	2,249,275	0.48958339%
Monroe SD	153,027	0.03330828%
Mont Vernon SD	274,246	0.05969314%
Moultonborough SD - SAU 45	1,022,760	0.22261676%
Nashua Airport Authority	30,550	0.00664960%
Nashua Housing Redevelop Auth	151,397	0.03295349%
Nelson SD	71,064	0.01546799%
New Boston SD	541,409	0.11784457%
New Castle SD	86,432	0.01881303%
New London-Springfield Wtr Sys	18,971	0.00412928%
Newfields SD	153,428	0.03339556%
Newfound Area SD	1,622,046	0.35305900%
Newington SD	84,203	0.01832786%
Newmarket Housing Authority	9,237	0.00201055%
Newmarket SD	1,498,631	0.32619615%
Newport SD	1,156,474	0.25172131%
Next Charter School	70,079	0.01525359%
NH Comm Development Fin Auth	9,011	0.00196136%
NH Municipal Bond Bank	23,834	0.00518777%
North Conway Wtr Precinct	122,593	0.02668393%
North Country Charter Academy	30,362	0.00660868%
North Country Edu Srvs Ag Inc	92,088	0.02004413%
North Hampton SD	609,216	0.13260363%
Northumberland SD	438,662	0.09548038%
Northwood SD	412,488	0.08978327%
Nottingham SD	529,024	0.11514882%
Oyster River Coop SD	3,324,150	0.72354364%
Pease Development Authority	443,641	0.09656412%
Pelham SD	1,966,622	0.42806036%
Pembroke SD	1,806,761	0.39326457%
Pemi Baker Coop	946,491	0.20601584%

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Schedule of Employer Allocations
Year Ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Piermont SD	\$ 84,575	0.01840883%
Pittsburg SD	171,454	0.03731915%
Pittsfield SD	733,117	0.15957226%
Plainfield SD	358,614	0.07805691%
Plaistow Public Library	19,831	0.00431647%
Plymouth SD	636,943	0.13863877%
Plymouth Village Water & Sewer	52,461	0.01141881%
Portsmouth Housing Authority	170,937	0.03720662%
Portsmouth SD	4,358,410	0.94866352%
Profile SD	383,134	0.08339400%
Prospect Mountain High School	655,648	0.14271015%
Raymond SD	1,523,139	0.33153063%
Rivendell Interstate SD	170,306	0.03706927%
Rochester SD	4,721,353	1.02766269%
Rockingham County	3,094,715	0.67360418%
Rockingham Planning Comm	42,456	0.00924109%
Rollinsford SD	222,881	0.04851289%
Rumney SD	190,442	0.04145213%
Rye SD	817,784	0.17800112%
Rye Water District	28,468	0.00619642%
Salem Housing Authority	37,333	0.00812600%
Salem SD	4,916,748	1.07019290%
Sanborn Regional SD	2,274,252	0.49501995%
Sanbornton Public Library	9,196	0.00200163%
Sandown Public Library	10,026	0.00218229%
SAU 02	75,137	0.01635453%
SAU 03	1,471,823	0.32036104%
SAU 06	106,643	0.02321221%
SAU 07	72,064	0.01568565%
SAU 09	108,152	0.02354066%
SAU 13	44,811	0.00975369%
SAU 15	81,268	0.01768902%
SAU 16	205,921	0.04482133%
SAU 19	149,698	0.03258368%
SAU 20	57,998	0.01262400%
SAU 21	145,660	0.03170476%
SAU 23	204,409	0.04449223%
SAU 24	182,308	0.03968166%
SAU 29	246,829	0.05372548%
SAU 34	73,814	0.01606656%
SAU 35	104,447	0.02273422%
SAU 39	150,896	0.03284444%
SAU 41	135,066	0.02939884%
SAU 42	12,235,715	2.66325940%
SAU 44	167,640	0.03648898%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
SAU 46	\$ 74,299	0.01617212%
SAU 48	147,768	0.03216359%
SAU 50	110,496	0.02405086%
SAU 53	369,398	0.08040419%
SAU 55	104,567	0.02276034%
SAU 56	102,307	0.02226842%
SAU 58	40,685	0.00885561%
SAU 67	83,670	0.01821184%
SAU 70	121,027	0.02634307%
Seabrook SD	1,099,633	0.23934915%
Seacoast Charter School	124,317	0.02705918%
Shaker Regional SD - SAU 80	1,640,607	0.35709903%
Somersworth Housing Authority	63,161	0.01374780%
Somersworth SD	1,697,804	0.36954869%
Souhegan Coop SD	1,255,068	0.27318155%
South Hampton SD	124,293	0.02705396%
Southern NH Planning Comm	65,128	0.01417594%
Stark SD	23,443	0.00510267%
State of New Hampshire	84,780,215	18.45349492%
Stewartstown SD	74,543	0.01622523%
Stoddard SD	60,024	0.01306499%
Strafford County	3,578,851	0.77898256%
Strafford SD	432,012	0.09403292%
Stratford SD	77,156	0.01679399%
Stratham SD	830,069	0.18067510%
Sullivan County	1,396,681	0.30400543%
Sunapee SD	904,124	0.19679412%
Swnh District Fire Mutual Aid	117,013	0.02546937%
Tamworth SD	342,081	0.07445829%
Thornton Public School Library	3,146	0.00068477%
Thornton SD	336,320	0.07320434%
Tilton-Northfield Fire Dist	308,271	0.06709911%
Timberlane Reg SD	5,080,448	1.10582429%
Town of Alexandria	47,937	0.01043410%
Town of Allenstown	294,277	0.06405314%
Town of Alstead	27,607	0.00600902%
Town of Alton	504,924	0.10990315%
Town of Amherst	438,628	0.09547298%
Town of Andover	29,951	0.00651922%
Town of Antrim	188,916	0.04111998%
Town of Ashland	179,643	0.03910159%
Town of Atkinson	242,486	0.05278017%
Town of Auburn	270,883	0.05896114%
Town of Barnstead	235,912	0.05134926%
Town of Barrington	375,360	0.08170189%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Town of Bartlett	\$ 70,214	0.01528297%
Town of Bedford	1,994,209	0.43406502%
Town of Belmont	627,047	0.13648478%
Town of Bennington	62,303	0.01356104%
Town of Bethlehem	141,314	0.03075879%
Town of Boscawen	191,097	0.04159470%
Town of Bow	600,017	0.13060135%
Town of Bradford	59,442	0.01293831%
Town of Brentwood	174,431	0.03796713%
Town of Bristol	416,579	0.09067373%
Town of Brookline	275,844	0.06004096%
Town of Campton	231,078	0.05029707%
Town of Canaan	180,540	0.03929683%
Town of Candia	106,318	0.02314147%
Town of Canterbury	57,293	0.01247055%
Town of Carroll	115,855	0.02521732%
Town of Center Harbor	84,562	0.01840600%
Town of Charlestown	210,068	0.04572398%
Town of Chester	276,581	0.06020138%
Town of Chesterfield	153,831	0.03348328%
Town of Chichester	102,286	0.02226385%
Town of Clarksville	4,578	0.00099646%
Town of Colebrook	158,530	0.03450608%
Town of Conway	859,476	0.18707591%
Town of Cornish	25,928	0.00564356%
Town of Croydon	4,454	0.00096947%
Town of Danville	94,651	0.02060200%
Town of Deerfield	194,677	0.04237393%
Town of Deering	29,639	0.00645131%
Town of Derry	3,831,884	0.83405842%
Town of Dorchester	9,530	0.00207433%
Town of Dublin	84,227	0.01833308%
Town of Dunbarton	112,410	0.02446747%
Town of Durham	1,330,693	0.28964230%
Town of East Kingston	113,183	0.02463572%
Town of Effingham	16,123	0.00350938%
Town of Enfield	265,198	0.05772373%
Town of Epping	577,223	0.12563995%
Town of Epsom	197,316	0.04294834%
Town of Exeter	1,625,983	0.35391593%
Town of Farmington	212,649	0.04628577%
Town of Fitzwilliam	89,737	0.01953240%
Town of Francestown	24,379	0.00530640%
Town of Franconia	55,391	0.01205656%
Town of Freedom	44,355	0.00965443%

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Year Ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Town of Gilford	\$ 922,984	0.20089924%
Town of Gilmanton	201,706	0.04390388%
Town of Goffstown	1,466,614	0.31922724%
Town of Gorham	284,591	0.06194486%
Town of Goshen	17,985	0.00391466%
Town of Grafton	50,329	0.01095475%
Town of Grantham	158,837	0.03457290%
Town of Greenfield	82,984	0.01806253%
Town of Greenland	266,993	0.05811443%
Town of Greenville	120,007	0.02612105%
Town of Groton	10,476	0.00228023%
Town of Hampstead	425,226	0.09255586%
Town of Hampton	2,345,448	0.51051667%
Town of Hampton Falls	160,016	0.03482952%
Town of Hancock	43,191	0.00940107%
Town of Hanover	1,624,816	0.35366192%
Town of Harrisville	18,818	0.00409598%
Town of Haverhill	148,320	0.03228374%
Town of Hebron	24,411	0.00531337%
Town of Henniker	342,182	0.07448028%
Town of Hillsborough	309,568	0.06738142%
Town of Hinsdale	206,385	0.04492233%
Town of Holderness	143,067	0.03114036%
Town of Hollis	697,826	0.15189073%
Town of Hooksett	1,512,369	0.32918640%
Town of Hopkinton	418,733	0.09114258%
Town of Hudson	2,767,656	0.60241562%
Town of Jackson	78,902	0.01717403%
Town of Jaffrey	416,142	0.09057861%
Town of Jefferson	12,297	0.00267660%
Town of Kensington	94,420	0.02055172%
Town of Kingston	289,268	0.06296287%
Town of Lancaster	250,701	0.05456827%
Town of Lee	261,285	0.05687201%
Town of Lempster	20,945	0.00455895%
Town of Lincoln	288,069	0.06270189%
Town of Lisbon	46,794	0.01018531%
Town of Litchfield	384,764	0.08374879%
Town of Littleton	615,762	0.13402845%
Town of Londonderry	3,327,414	0.72425409%
Town of Loudon	254,018	0.05529026%
Town of Lyme	78,209	0.01702319%
Town of Madison	132,943	0.02893674%
Town of Marlborough	72,295	0.01573593%
Town of Marlow	16,511	0.00359383%

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Year Ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Town of Mason	\$ 34,262	0.00745756%
Town of Meredith	652,742	0.14207762%
Town of Merrimack	2,571,310	0.55967841%
Town of Middleton	69,655	0.01516130%
Town of Milford	1,086,575	0.23650690%
Town of Milton	234,963	0.05114269%
Town of Monroe	21,156	0.00460487%
Town of Mont Vernon	106,273	0.02313167%
Town of Moultonborough	444,943	0.09684752%
Town of Nelson	18,077	0.00393469%
Town of New Boston	151,253	0.03292214%
Town of New Castle	128,462	0.02796139%
Town of New Durham	128,439	0.02795639%
Town of New Hampton	113,254	0.02465118%
Town of New Ipswich	133,586	0.02907670%
Town of New London	373,276	0.08124828%
Town of Newbury	83,479	0.01817027%
Town of Newfields	68,133	0.01483002%
Town of Newington	433,453	0.09434657%
Town of Newmarket	555,954	0.12101048%
Town of Newport	532,756	0.11596114%
Town of Newton	147,435	0.03209111%
Town of North Hampton	678,936	0.14777908%
Town of Northfield	196,309	0.04272916%
Town of Northumberland	106,369	0.02315257%
Town of Northwood	215,359	0.04687563%
Town of Nottingham	139,680	0.03040313%
Town of Orford	38,773	0.00843944%
Town of Ossipee	314,535	0.06846255%
Town of Pelham	1,351,553	0.29418275%
Town of Pembroke	349,875	0.07615476%
Town of Peterborough	612,365	0.13328905%
Town of Piermont	14,833	0.00322859%
Town of Pittsburg	37,000	0.00805352%
Town of Pittsfield	214,544	0.04669824%
Town of Plainfield	100,591	0.02189491%
Town of Plaistow	529,375	0.11522522%
Town of Plymouth	611,281	0.13305310%
Town of Raymond	560,572	0.12201564%
Town of Rindge	248,525	0.05409464%
Town of Rollinsford	69,118	0.01504441%
Town of Rumney	41,485	0.00902974%
Town of Rye	638,045	0.13887863%
Town of Salem	4,219,969	0.91853007%
Town of Salisbury	7,290	0.00158676%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Town of Sanbornton	\$ 214,112	0.04660421%
Town of Sandown	203,781	0.04435553%
Town of Sandwich	50,370	0.01096367%
Town of Seabrook	1,489,468	0.32420170%
Town of Shelburne	9,787	0.00213027%
Town of South Hampton	22,267	0.00484670%
Town of Springfield	45,458	0.00989451%
Town of Stark	3,910	0.00085106%
Town of Stewartstown	4,278	0.00093116%
Town of Strafford	126,929	0.02762772%
Town of Stratford	9,416	0.00204951%
Town of Stratham	393,426	0.08563419%
Town of Sugar Hill	58,243	0.01267733%
Town of Sunapee	297,562	0.06476816%
Town of Sutton	53,803	0.01171091%
Town of Swanzey	200,444	0.04362919%
Town of Tamworth	89,772	0.01954002%
Town of Thornton	145,366	0.03164076%
Town of Tilton	361,058	0.07858888%
Town of Troy	74,548	0.01622632%
Town of Troy Water And Sewer	16,133	0.00351155%
Town of Tuftonboro	170,697	0.03715438%
Town of Unity	15,617	0.00339924%
Town of Wakefield	416,133	0.09057665%
Town of Walpole	195,911	0.04264253%
Town of Warner	143,403	0.03121349%
Town of Warren	12,729	0.00277063%
Town of Washington	44,687	0.00972670%
Town of Waterville Valley	222,461	0.04842147%
Town of Weare	366,020	0.07966892%
Town of Webster	42,687	0.00929137%
Town of Westmoreland	22,228	0.00483821%
Town of Whitefield	154,440	0.03361584%
Town of Wilmot	49,670	0.01081131%
Town of Wilton	148,891	0.03240802%
Town of Winchester	176,057	0.03832105%
Town of Windham	1,388,250	0.30217032%
Town of Wolfeboro	905,786	0.19715587%
Town of Woodstock	155,724	0.03389531%
Unity SD	115,756	0.02519577%
Village District of Eastman	24,242	0.00527658%
Village District of Eidelweiss	11,886	0.00258714%
Virtual Lrng Acad Charter Schl	628,701	0.13684479%
Wakefield SD	500,931	0.10903402%
Warner Village Water District	12,115	0.00263698%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2021

Entity	2021 Employer Contribution	Proportionate Share
Warren SD	\$ 108,978	0.02372045%
Washington SD	56,758	0.01235410%
Waterville Estates Village Dis	32,187	0.00700591%
Waterville Valley SD	88,632	0.01929189%
Weare SD	856,220	0.18636720%
Weeks Public Library	12,292	0.00267551%
Wentworth SD	91,951	0.02001431%
Westmoreland SD	158,213	0.03443708%
White Mountains Reg SD	1,493,252	0.32502534%
Wilton-Lyndeborough Coop SD	785,642	0.17100500%
Winchester SD	397,835	0.08659386%
Windham SD	3,459,829	0.75307590%
Winnacunnet Coop SD	1,836,310	0.39969629%
Winnisquam Reg SD	1,665,904	0.36260525%
Woodsville Fire District	46,114	0.01003730%
Woodsville Water & Light Dept	39,879	0.00868017%
<i>Total for All Entities</i>	<u>\$ 459,426,333</u>	<u>100.0000%</u>

See accompanying notes to schedules of employer allocations and schedule of pension amounts by employer

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2021

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
Allenstown SD	\$ 3,895,438	\$ 109,078	\$ 406,856	\$ 90,202	\$ 606,136	\$ (40,783)	\$ (1,089,465)	\$ -	\$ (115,579)	\$ (1,245,827)	\$ 286,957	\$ (8,658)	\$ 278,299
Allenstown Sewer Commission	-	-	-	-	-	-	-	-	(39,168)	(39,168)	-	(107,847)	(107,847)
Alton SD	6,618,616	185,331	691,277	279,951	1,156,559	(69,292)	(1,851,075)	-	(103,850)	(2,024,217)	487,559	3,100	490,659
Amherst SD	20,308,313	568,662	2,121,089	1,081,460	3,771,211	(212,614)	(5,679,770)	-	-	(5,892,384)	1,496,008	484,614	1,980,622
Andover SD	2,716,098	76,055	283,681	172,925	532,661	(28,436)	(759,630)	-	(77,812)	(865,878)	200,081	85,914	285,995
Androscoegin Valley Reg Refuse	751,666	21,048	78,507	53,745	153,300	(7,869)	(210,224)	-	(17,033)	(235,126)	55,371	(3,091)	52,280
Ashland Electric Dept - Emp	-	-	-	-	-	-	-	-	(252,136)	(252,136)	-	(81,828)	(81,828)
Ashland SD	2,414,544	67,611	252,185	121,908	441,704	(25,279)	(675,293)	-	(45,591)	(746,163)	177,867	70,112	247,979
Auburn SD	5,883,947	164,759	614,545	338,904	1,118,208	(61,601)	(1,645,605)	-	(124,675)	(1,831,881)	433,440	118,311	551,751
Baker Free Library - Emp	-	-	-	-	-	-	-	-	(26,277)	(26,277)	-	(34,450)	(34,450)
Barnstead SD	6,211,807	173,940	648,788	466,498	1,289,226	(65,033)	(1,737,300)	-	(63,165)	(1,865,498)	457,592	109,171	566,763
Barrington SD	11,669,354	326,759	1,218,798	319,987	1,865,544	(122,170)	(3,263,651)	-	(6,397)	(3,392,218)	859,621	268,974	1,128,595
Bartlett SD	3,771,893	105,618	393,953	80,443	580,014	(39,489)	(1,054,912)	-	(97,801)	(1,192,202)	277,856	(17,119)	260,737
Bath SD	924,862	25,897	96,597	83,835	206,329	(9,683)	(258,663)	-	-	(268,346)	68,130	35,895	104,025
Bcep Solid Waste District	215,438	6,033	22,501	-	28,534	(2,255)	(60,253)	-	(123,620)	(186,128)	15,870	(61,953)	(46,083)
Bedford SD	49,279,963	1,379,910	5,147,014	2,024,558	8,551,482	(515,927)	(13,782,476)	-	-	(14,298,403)	3,630,199	1,616,500	5,246,699
Belknap County	11,626,513	325,559	1,214,324	-	1,539,883	(121,722)	(3,251,669)	-	(684,664)	(4,058,055)	856,465	(293,159)	563,306
Belknap County Conserv. Dist	57,513	1,610	6,007	242	7,859	(602)	(16,085)	-	(5,136)	(21,823)	4,237	(3,529)	708
Berlin - Emp/Fire/Pol	10,362,659	290,169	1,082,321	-	1,372,490	(108,490)	(2,898,198)	-	(678,769)	(3,685,457)	763,363	(474,347)	289,016
Berlin Housing Authority	293,615	8,222	30,666	7,523	46,411	(3,074)	(82,117)	-	(11,957)	(97,148)	21,629	(7,488)	14,141
Berlin Water Works	709,539	19,868	74,107	8,271	102,246	(7,428)	(198,442)	-	(36,936)	(242,806)	52,268	(55,924)	(3,656)
Bethlehem SD	2,476,745	69,352	258,682	228,258	556,292	(25,930)	(692,689)	-	(56,966)	(775,585)	182,449	48,989	231,438
Bow SD - SAU 67	21,601,561	604,875	2,256,161	418,153	3,279,189	(226,153)	(6,041,461)	-	(85,041)	(6,352,655)	1,591,275	329,987	1,921,262
Brentwood SD	3,743,329	104,819	390,970	282,298	778,087	(39,190)	(1,046,923)	-	-	(1,086,113)	275,572	143,815	419,567
Brookline Public Library	70,498	1,974	7,363	3,015	12,352	(738)	(19,717)	-	(25,382)	(45,837)	5,193	(3,140)	2,053
Brookline SD	6,355,263	177,957	663,771	134,835	976,563	(66,535)	(1,777,421)	-	(35,834)	(1,879,790)	468,159	168,803	636,962
Campton SD	4,187,461	117,255	437,337	89,814	644,426	(43,840)	(437,137)	-	(222,938)	(1,437,915)	308,468	(3,772)	304,696
Campton/Thornton Fire Dept	-	-	-	8,878	8,878	-	-	-	(377,034)	(377,034)	-	(111,932)	(111,932)
Candia SD	3,416,762	95,674	356,862	55,560	508,096	(35,771)	(955,590)	-	(204,318)	(1,195,679)	251,695	(23,429)	228,266
Carroll County	14,014,886	392,437	1,463,776	631,862	2,488,075	(146,726)	(3,919,642)	-	(191,152)	(4,257,520)	1,032,404	180,716	1,213,120
Center Conway Fire Precinct	143,166	4,009	14,953	2,163	21,125	(1,499)	(40,040)	-	(11,782)	(53,321)	10,546	(27,579)	38,125
Central Hooksett Wtr Precinct	184,579	5,168	19,278	2,543	26,989	(1,932)	(51,622)	-	(54,362)	(107,916)	13,597	(4,073)	9,524
Cheshire County	18,674,491	522,913	1,950,445	-	2,473,358	(195,509)	(5,222,827)	-	(1,039,049)	(6,467,385)	1,375,653	(730,520)	645,133
Chester SD - (SAU 82)	5,523,115	154,655	576,858	379,180	1,110,693	(57,823)	(1,544,689)	-	(1,602,512)	(2,747,201)	406,859	163,862	570,721
Chesterfield SD	3,325,620	93,122	347,342	153,286	593,750	(34,817)	(930,100)	-	(86,465)	(1,051,382)	244,981	105,755	350,736
Chichester SD	2,912,465	81,553	304,190	127,202	512,945	(30,491)	(814,550)	-	(154,094)	(999,135)	214,546	10,548	225,094
City of Claremont	10,111,480	283,136	1,056,087	-	1,339,223	(105,860)	(2,827,949)	-	(831,380)	(3,765,189)	744,860	(529,520)	215,340
City of Concord	58,848,086	1,647,832	6,146,351	2,653,757	10,447,940	(616,099)	(16,458,461)	-	(2,243,107)	(19,317,667)	4,335,033	(257,157)	4,077,876
City of Dover	72,543,244	2,031,316	7,576,733	1,608,582	11,216,631	(759,477)	(20,288,683)	-	-	(21,048,160)	5,343,884	911,698	6,255,582
City of Franklin	9,031,317	252,890	943,270	352,492	1,548,652	(94,552)	(2,525,852)	-	(520,735)	(3,141,139)	665,290	(94,724)	570,566
City of Keene	30,320,693	849,023	3,166,825	44,058	4,059,906	(317,437)	(8,480,003)	-	(1,147,257)	(9,944,697)	2,233,568	(788,612)	1,444,956
City of Laconia	21,410,953	599,538	2,236,253	1,196,961	4,032,752	(224,158)	(5,988,153)	-	(807,053)	(7,019,364)	1,577,234	(165,075)	1,412,159
City of Lebanon	22,587,437	632,481	2,359,130	737,191	3,728,802	(236,475)	(6,317,189)	-	(351,608)	(6,905,272)	1,663,899	(101,805)	1,562,094
City of Manchester	107,475,241	3,009,462	11,225,183	446,313	14,680,958	(1,125,191)	(30,058,362)	-	(2,999,236)	(34,182,789)	7,917,143	(1,246,289)	6,670,854
City of Nashua	107,653,897	3,014,465	11,243,842	5,196,906	19,455,213	(1,127,061)	(30,108,328)	-	(2,224,650)	(33,460,039)	7,930,304	19,257	7,949,561
City of Portsmouth	45,527,334	1,274,831	4,755,073	4,572,967	7,146,961	(476,640)	(12,732,952)	-	(532,722)	(13,742,314)	3,353,762	286,805	3,640,567
City of Rochester	26,320,628	737,016	2,749,041	719,575	4,205,632	(275,559)	(7,361,276)	-	(375,976)	(8,012,811)	1,938,904	(245,340)	1,693,564
City of Somersworth	11,250,651	315,035	1,175,067	487,791	1,977,893	(117,786)	(3,146,549)	-	(102,172)	(3,366,507)	828,777	(47,311)	781,466
Claremont SD	21,131,017	591,699	2,207,016	1,643,551	4,442,266	(221,227)	(5,909,861)	-	(311,501)	(6,442,589)	1,556,612	401,105	1,957,717
Cochecho Academy of The Arts	160,771	4,502	16,792	1,651	22,945	(1,683)	(44,964)	-	(112,606)	(159,253)	11,843	(24,593)	(12,750)
Colebrook SD	2,377,964	66,586	248,365	58,277	373,228	(24,896)	(665,062)	-	(1,122,870)	(1,812,828)	175,172	(264,997)	(89,825)
Community College System of NH	46,623,713	1,305,531	4,869,584	-	6,175,115	(488,118)	(13,039,584)	-	(3,089,134)	(16,616,836)	3,434,527	(2,975,016)	459,511
Concord Reg Sol Waste Res Rec	-	-	-	-	-	-	-	-	-	-	-	(21,203)	(21,203)
Concord SD	60,764,082	1,701,482	6,346,466	2,620,369	10,668,317	(636,158)	(16,994,321)	-	(106,593)	(17,737,072)	4,476,174	1,300,619	5,776,793
Concoctook Valley SD	33,994,461	951,894	3,550,530	2,103,507	6,605,931	(355,898)	(9,507,472)	-	-	(9,863,370)	2,504,195	718,751	3,222,946
Conway SD	20,364,592	570,238	2,126,967	790,097	3,487,302	(213,203)	(5,695,510)	-	(289,042)	(6,197,755)	1,500,154	221,637	1,721,791
Conway Village Fire District	1,284,961	35,981	134,207	7,649	177,837	(13,435)	(359,374)	-	(56,263)	(429,090)	94,656	(28,513)	66,143
Cook Memorial Library	41,876	1,173	4,374	2,254	7,801	(438)	(11,712)	-	(963)	(13,113)	3,085	8,412	11,497
Coox County Institute	8,006,255	224,187	836,208	91,937	1,152,332	(83,820)	(2,239,166)	-	(524,066)	(2,847,052)	589,779	(187,834)	401,945
Coox County Nursing Home	3,671,423	102,805	383,459	336,415	822,679	(38,437)	(1,026,813)	-	(65,760)	(1,131,010)	270,455	28,857	299,312
Cornish SD	1,692,271	47,386	176,748	358,114	582,248	(17,717)	(473,289)	-	-	(491,006)	122,661	130,475	255,136
County of Merrimack	40,512,693	1,134,414	4,231,322	268,368	5,634,104	(424,140)	(11,330,472)	-	(3,293,040)	(15,047,652)	2,984,360	(1,348,444)	1,635,916
Croydon Village School	235,436	6,593	24,590	90,522	121,705	(2,465)	(65,846)	-	(45,610)	(113,921)	17,343	9,714	27,057
Deerfield Community School	5,786,564	162,032	604,374	191,808	958,214	(60,581)	(1,618,369)	-	(139,945)	(1,818,895)	426,266	78,068	504,334
Derry Coop SD	39,964,031	1,119,051	4,174,108	689,892	5,982,961	(418,396)	(11,177,024)	-	(921,875)	(12,517,295)	2,943,943	253,548	3,197,491
Derry Housing Authority	45,339	1,270	4,735	-	6,005	(475)	(12,680)	-	(30,903)	(44,058)	3,340	(12,411)	(9,071)
Dover Housing Authority	1,405,843	39,366	146,832	6,585	192,783	(14,718)	(393,182)	-	(78,701)	(486,601)	103,561	(46,324)	57,237
Dresden SD	9,754,197	273,132	1,018,771	294,935	1,586,838	(102,120)	(2,728,025)	-	(410,512)	(3,240,657)	718,541	(19,830)	698,711
Dunbarton SD - SAU 67	2,361,998	66,139	246,937	257,933	570,229	(24,728)	(660,597)	-	-	(685,325)	173,996	162,417	336,413
East Kingston SD	1,668,126	46,710	174,226	51,704	272,640	(17,464)	(466,537)	-	(329,080)	(813,081)	122,882	(10,861)	112,021

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2021

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
Epping SD	\$ 12,528,445	\$ 350,815	\$ 1,308,525	\$ 367,251	\$ 2,026,591	\$ (131,164)	\$ (3,503,919)	\$ -	\$ -	\$ (3,635,083)	\$ 922,905	\$ 269,560	\$ 1,192,465
Epsom SD	4,334,784	121,380	452,744	127,709	701,833	(45,382)	(1,212,340)	-	(77,536)	(1,335,258)	319,321	87,532	406,853
Errol SD	219,461	6,145	22,921	8,483	37,549	(2,298)	(61,378)	-	(26,219)	(89,895)	16,167	(13,230)	2,937
Exeter Reg Coop SD	41,121,454	1,151,460	4,294,904	897,551	6,343,915	(430,513)	(11,500,728)	-	(84,736)	(12,015,977)	3,029,204	812,004	3,841,208
Exeter SD	15,683,175	439,152	1,638,019	786,674	2,863,845	(164,192)	(4,386,225)	-	(58,478)	(4,608,895)	1,155,298	447,504	1,602,802
Fall Mountain Reg SD	20,595,195	576,695	2,151,052	498,484	3,226,231	(215,617)	(5,760,004)	-	(715,075)	(6,690,696)	1,517,141	183,690	1,700,831
Farmington SD - (SAU 61)	11,846,514	331,720	1,237,302	729,536	2,298,558	(124,025)	(3,313,199)	-	(24,669)	(3,461,893)	872,671	279,191	1,151,862
Franklin SD	10,276,215	287,749	1,073,293	364,152	1,725,194	(107,585)	(2,874,022)	-	-	(2,981,607)	756,995	201,498	958,493
Freedon SD	983,928	27,551	102,766	48,737	179,054	(10,301)	(275,182)	-	(122,955)	(408,438)	72,481	(2,080)	70,401
Fremont - Police	849,319	23,782	88,707	66,603	179,092	(8,892)	(237,535)	-	(12,873)	(259,300)	62,565	53,321	115,886
Fremont SD - SAU 83	4,465,853	125,050	466,433	24,695	616,178	(46,754)	(1,248,997)	-	(163,779)	(1,459,530)	328,976	(2,056)	326,920
Gilford SD	16,545,999	463,312	1,728,136	106,061	2,297,509	(173,225)	(4,627,537)	-	(558,537)	(5,359,299)	1,218,858	(87,794)	1,131,064
Gilmanston SD	5,467,589	153,100	884,964	571,059	1,609,123	(57,242)	(1,529,159)	-	(502,433)	(2,107,834)	420,769	173,505	576,274
Goffstown SD	29,103,692	814,946	3,039,717	621,351	4,476,014	(304,695)	(8,139,636)	-	(164,741)	(8,609,072)	2,143,918	551,691	2,695,609
Goffstown Village Precinct	136,847	3,832	14,293	324	18,449	(1,433)	(38,273)	-	(8,683)	(48,389)	10,081	(3,739)	6,342
Goshen-Lempster SD	-	-	-	-	-	-	-	-	-	-	-	(30,093)	-
Governor Wentworth Reg SD	33,440,194	936,374	3,492,640	879,566	5,308,580	(330,096)	(9,352,456)	-	-	(9,702,552)	2,463,365	551,892	3,015,257
Granton County	21,075,896	900,156	2,201,258	7,210	2,798,624	(220,650)	(5,894,445)	-	(1,042,794)	(7,157,889)	1,552,552	(548,863)	1,003,689
Granham SD	3,275,603	91,722	342,118	207,814	641,654	(34,293)	(916,111)	-	(247,321)	(1,197,725)	241,297	74,818	316,115
Great Bay Elemaring School	967,297	27,086	101,029	29,369	157,484	(10,127)	(270,531)	-	(130,431)	(411,089)	71,256	(4,562)	66,694
Greenland SD	5,167,260	144,691	539,691	550,510	1,234,892	(54,098)	(1,445,164)	-	(35,801)	(1,535,063)	380,645	300,271	680,916
Grs Coop SD	4,679,487	131,032	488,746	274,616	894,394	(48,991)	(1,308,745)	-	(49,908)	(1,407,644)	344,714	71,378	416,092
Hampstead SD	12,744,443	356,863	1,331,085	535,425	2,223,373	(133,425)	(3,564,329)	-	(185,118)	(3,882,872)	938,871	158,650	1,097,467
Hampton Falls SD	4,355,707	121,966	454,029	171,226	748,121	(54,601)	(1,218,192)	-	(91,013)	(1,354,806)	320,862	55,060	375,922
Hampton SD - SAU 90	15,451,588	432,667	1,613,831	395,721	2,442,219	(161,767)	(4,321,455)	-	(813,512)	(5,296,734)	1,138,238	(22,072)	1,116,166
Hanover SD	7,512,849	210,371	784,675	303,291	1,298,337	(78,654)	(2,101,172)	-	(341,333)	(2,521,159)	553,433	101,249	654,682
Harrisville SD	735,807	20,604	76,851	17,346	114,801	(7,703)	(205,788)	-	(24,987)	(238,478)	54,203	2,553	56,756
Haverhill Coop SD	8,264,274	231,412	863,157	43,102	1,137,671	(86,521)	(2,311,328)	-	(157,912)	(2,555,761)	608,786	(129,346)	479,440
Henniker SD	4,882,723	136,723	509,973	30,974	677,670	(51,119)	(1,365,586)	-	(129,355)	(1,546,060)	359,685	(9,237)	350,448
Hill SD	655,344	18,351	68,447	74,524	161,322	(6,861)	(183,285)	-	-	(190,146)	48,276	26,463	74,739
Hillsboro-Deering SD	15,248,334	426,975	1,592,602	567,548	2,587,125	(159,639)	(4,264,609)	-	(260,839)	(4,685,087)	1,123,266	344,569	1,467,835
Hillsborough County	39,357,894	1,102,078	4,110,710	-	5,212,788	(412,050)	(11,007,501)	-	(1,808,045)	(13,227,596)	2,899,292	(1,295,418)	1,603,874
Hinsdale SD	8,320,003	232,972	868,977	621,782	1,723,731	(87,105)	(2,326,914)	-	-	(2,414,019)	612,891	377,109	990,000
Holderness SD	2,831,259	79,279	295,709	198,262	573,250	(29,641)	(791,838)	-	(38,030)	(859,509)	208,894	66,723	275,287
Hollis SD	9,017,696	252,509	941,847	452,222	1,646,578	(94,409)	(2,522,043)	-	(180,826)	(2,797,278)	664,287	262,910	927,197
Hollis-Brookline Coop	15,137,117	423,861	1,580,987	472,656	2,477,504	(158,475)	(4,233,505)	-	(152,699)	(4,544,679)	1,115,073	377,938	1,493,011
Hooksett Public Library	380,396	10,652	39,730	12,204	62,586	(3,982)	(106,388)	-	(12,528)	(122,898)	28,022	471	28,493
Hooksett SD	13,143,466	368,036	1,372,761	291,194	2,031,991	(137,603)	(3,675,926)	-	(508,821)	(4,322,550)	968,211	17,118	985,329
Hooksett Sewer Commission	429,121	12,016	44,819	25,682	82,517	(4,493)	(120,015)	-	(18,782)	(143,290)	31,611	1,652	33,263
Hooksett Village Wtr Precinct	371,936	10,415	38,847	14,924	64,186	(3,894)	(104,022)	-	(12,047)	(119,963)	27,399	17,737	45,136
Hopkinton SD	12,674,678	354,909	1,323,799	414,346	2,093,054	(132,695)	(3,544,817)	-	(703,817)	(4,381,329)	933,678	(36,227)	897,451
Hudson SD	34,547,145	967,370	3,608,254	735,664	5,311,288	(361,685)	(9,662,045)	-	(800,096)	(10,823,826)	2,544,909	317,630	2,862,539
Inter-Lakes SD	18,240,209	510,752	1,905,087	605,873	3,021,712	(190,962)	(5,101,368)	-	(7,391)	(5,299,721)	1,343,662	470,996	1,814,658
Jackson SD	841,158	23,554	87,854	67,574	178,982	(8,806)	(235,253)	-	(28,786)	(272,845)	61,964	33,406	95,370
Jaffrey-Rindge Coop SD	16,938,569	474,304	1,769,138	566,848	2,810,290	(177,335)	(4,737,330)	-	(888,773)	(5,803,438)	1,247,776	19,363	1,267,139
John Stark SD	8,707,151	243,813	909,413	45,016	1,198,242	(91,158)	(2,435,191)	-	(324,271)	(2,850,620)	641,411	(132,455)	508,956
Kearsarge Reg SD - SAU 65	26,941,447	754,400	2,813,882	1,451,234	5,019,516	(282,058)	(7,534,905)	-	(116,503)	(7,933,466)	1,984,637	652,182	2,636,819
Keene SD	37,631,166	1,053,727	3,930,363	733,778	5,717,868	(393,972)	(10,524,575)	-	(1,985,276)	(12,903,823)	2,772,093	(539,968)	2,232,125
Kensington SD	2,175,509	60,917	227,220	380,960	669,097	(22,776)	(608,440)	-	-	(631,216)	160,258	126,127	286,385
Laconia Housing & Redevelopmnt	1,433,510	40,140	149,722	188,096	377,958	(15,008)	(400,920)	-	(15,842)	(431,770)	105,599	47,506	153,105
Laconia SD	26,048,313	729,390	2,720,599	1,365,113	4,815,102	(272,708)	(7,285,116)	-	-	(7,557,824)	1,918,844	131,146	2,049,990
Laconia Water Works	1,073,439	30,058	112,115	18,249	160,422	(11,238)	(300,216)	-	(70,413)	(381,867)	79,075	(15,623)	63,452
Lafayette Reg SD	1,898,140	53,151	198,250	76,258	327,659	(19,872)	(530,866)	-	-	(550,738)	139,826	46,608	186,434
Lakes Region Mutual Fire Aid	795,587	22,278	83,095	34,086	139,459	(8,329)	(222,507)	-	(40,298)	(271,134)	58,607	(4,151)	54,456
Lakes Region Planning Comm.	230,545	6,456	24,079	3,384	33,919	(2,414)	(64,478)	-	(10,852)	(77,744)	15,803	(18,131)	(1,148)
Land & Comm Heritage Inv Prog	124,181	3,477	12,970	4,293	20,740	(1,300)	(34,731)	-	(1,854)	(37,885)	9,148	2,657	11,805
Landaff SD	120,371	3,371	12,572	13,445	29,388	(1,260)	(33,665)	-	(1,103)	(36,028)	8,867	8,260	17,127
Langdon - Police	-	-	-	-	-	-	-	-	-	(10,086)	-	(28,410)	(28,410)
Lebanon SD	29,480,886	825,507	3,079,112	850,219	4,754,838	(308,644)	(8,245,128)	-	(78,909)	(8,632,681)	2,171,704	432,482	2,604,186
Lempster SD	1,457,771	40,820	152,256	109,357	302,433	(15,262)	(407,705)	-	(82,130)	(505,097)	107,386	15,064	122,450
Lincoln-Woodstock Coop SD	5,051,915	141,461	527,644	74,113	743,218	(52,890)	(1,412,905)	-	(219,361)	(1,685,156)	372,148	19,409	391,557
Lisbon Reg SD	4,500,089	126,009	470,009	92,747	688,765	(47,113)	(1,258,572)	-	(65,115)	(1,370,800)	331,498	58,430	389,928
Litchfield SD	15,051,648	421,468	1,572,660	562,434	2,555,962	(157,580)	(4,209,601)	-	(415,592)	(4,782,573)	1,108,777	284,838	1,393,615
Littleton Public Library	152,860	4,280	15,965	2,092	22,337	(1,600)	(42,752)	-	(9,956)	(54,308)	11,260	(2,926)	8,334
Littleton SD	10,630,054	297,657	1,110,249	120,300	1,528,206	(111,289)	(2,972,982)	-	(738,532)	(3,822,803)	783,061	(231,942)	551,119
Littleton Water & Light Dept	1,388,923	38,892	145,802	98,702	282,659	(14,541)	(388,450)	-	(33,164)	(436,155)	102,315	(29,187)	73,128
Londonderry SD	55,618,257	1,557,392	5,809,013	1,571,775	8,938,180	(582,284)	(15,555,152)	-	(363,050)	(16,500,486)	4,097,108	722,860	4,819,968
Lower Bartlett Water Precinct	19,544	547	2,041	18,440	21,028	(205)	(5,466)	-	-	(5,671)	1,440	4,772	6,212
Lyme SD	3,580,687	100,264	373,983	279,200	753,447	(37,487)	(1,001,436)	-	-	(1,038,923)	263,771	159,446	423,217
Lyndeborough - Police	-	-	2,364	-	2,364	-	-	-	(57,504)	-	-	(21,143)	(21,143)
Madison SD	1,935,029	54,184	202,103	31,816	288,103	(20,258)	(541,183)	-	(142,001)	(703,442)	142,544	12,170	154,714

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2021

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
Manchester SD	\$ 128,213,737	\$ 3,590,170	\$ 13,391,202	\$ 1,966,273	\$ 18,947,645	\$ (1,342,309)	\$ (35,858,444)	\$ -	\$ (3,418,454)	\$ (40,619,207)	\$ 9,444,840	\$ 694,743	\$ 10,139,583
Marlborough SD	2,309,878	64,680	241,254	243,141	549,075	(24,183)	(646,020)	-	(22,110)	(692,313)	170,157	98,860	269,017
Marlow SD	573,165	16,049	59,864	74,982	150,895	(6,001)	(160,301)	-	(7,822)	(174,124)	42,222	36,750	78,972
Mascenic Reg SD	10,873,092	304,462	1,135,633	554,582	1,994,677	(113,834)	(3,040,955)	-	-	(3,154,789)	800,964	167,767	968,731
Mascoma Valley Regional SD	15,641,453	437,983	1,633,662	227,170	2,298,815	(163,755)	(4,374,556)	-	(303,341)	(4,841,652)	1,152,225	179,467	1,331,692
Mason SD (SAU 89)	937,537	26,252	97,921	106,111	230,284	(9,815)	(262,208)	-	-	(272,023)	69,064	56,772	125,836
Maxfield Public Library	-	-	-	-	-	-	-	-	(35,806)	-	-	(20,926)	(20,926)
Meriden Village Water District	55,825	1,563	5,831	79	7,473	(584)	(15,613)	-	(2,986)	(19,183)	4,112	(1,943)	2,169
Merrimack SD	46,477,827	1,301,446	4,854,347	691,715	6,847,508	(486,591)	(12,998,783)	-	(29,224)	(13,514,598)	3,423,780	479,939	3,903,719
Merrimack Valley SD	27,725,661	776,359	2,895,789	631,497	4,303,645	(290,268)	(7,754,232)	-	(359,525)	(8,404,025)	2,042,405	165,505	2,207,910
Merrimack Village District	1,213,933	33,992	126,788	154,085	314,865	(12,709)	(339,509)	-	-	(352,218)	89,424	39,772	129,196
Middleton SD	1,326,172	37,135	138,511	133,585	309,231	(13,884)	(370,900)	-	-	(384,784)	97,692	268,004	365,696
Milan SD	966,892	27,074	100,986	83,187	211,247	(10,123)	(270,418)	-	(821)	(281,362)	71,226	52,954	124,180
Milford Area Communication Ctr	354,205	9,918	36,995	636	47,549	(3,708)	(99,063)	-	(16,259)	(119,030)	26,092	(11,841)	14,251
Milford SD	27,641,687	774,007	2,887,018	989,612	4,650,637	(289,389)	(7,730,746)	-	(1,339,407)	(9,359,542)	2,036,220	182,746	2,218,966
Milton SD	6,292,309	176,194	657,196	159,086	992,476	(65,876)	(1,759,815)	-	(398,482)	(2,224,173)	463,522	53,663	517,185
Monadnock Reg SD- SAU 93	21,697,940	607,574	2,266,228	585,097	3,458,899	(227,422)	(6,068,417)	-	(252,579)	(6,548,158)	1,598,375	(21,174)	1,577,201
Monroe SD	1,476,196	41,336	154,180	38,972	234,488	(15,455)	(412,858)	-	(90,304)	(518,617)	108,744	44,379	153,123
Mont Vernon SD	2,645,552	74,079	276,313	371,493	721,885	(27,697)	(739,900)	-	-	(767,597)	194,884	169,840	364,724
Moultonborough SD - SAU 45	9,866,195	276,268	1,030,468	167,854	1,474,590	(103,292)	(2,759,349)	-	(263,369)	(3,126,010)	726,791	35,990	762,781
Nashua Airport Authority	294,705	8,252	30,780	13,863	52,895	(3,085)	(82,422)	-	-	(85,507)	21,709	18,039	39,748
Nashua Housing Redevelop Auth	1,460,472	40,895	152,538	55,510	248,943	(15,290)	(408,461)	-	(35,280)	(459,031)	107,585	(5,575)	102,010
NE Interstate Water Pol Cntrl	-	-	-	-	-	-	-	-	(62,404)	(62,404)	-	(49,026)	(49,026)
Nelson SD	685,529	19,196	71,600	75,267	166,063	(7,177)	(191,727)	-	(2,290)	(201,194)	50,499	34,235	84,734
New Boston SD	5,222,776	146,245	545,490	57,140	748,875	(54,679)	(1,460,691)	-	(201,474)	(1,716,844)	384,735	18,815	403,550
New Castle SD	833,778	23,347	87,083	48,674	159,104	(8,729)	(233,189)	-	(4,587)	(246,505)	61,420	25,305	86,725
New London-Springfield Wtr Sys	183,006	5,124	19,114	1,135	25,373	(1,916)	(51,183)	-	(6,367)	(59,466)	13,481	(3,018)	10,463
Newfields SD	1,480,064	41,444	154,584	47,189	243,217	(15,495)	(413,940)	-	(126,510)	(555,945)	109,029	16,779	125,808
Newfound Area SD	15,647,290	438,147	1,634,271	81,495	2,153,913	(163,816)	(4,376,188)	-	(211,089)	(4,751,093)	1,152,655	(24,135)	1,128,520
Newington SD	812,276	22,745	84,838	35,856	143,439	(8,504)	(227,175)	-	(65,750)	(301,429)	59,836	(4,435)	55,401
Newmarket Housing Authority	89,106	2,495	9,307	72,664	84,466	(933)	(24,921)	-	-	(25,854)	6,564	20,761	27,325
Newmarket SD	14,456,750	404,810	1,509,926	1,482,956	3,397,692	(151,352)	(4,043,222)	-	(129,779)	(4,324,353)	1,064,954	349,834	1,414,788
Newport SD	11,156,085	312,387	1,165,190	859,531	2,337,108	(116,796)	(3,120,101)	-	(316,415)	(3,553,312)	821,811	322,415	1,144,226
Next Charter School	676,027	18,930	70,607	117,731	207,268	(7,078)	(189,069)	-	(8,516)	(204,663)	49,799	72,465	122,264
NH Comm Development Fin Auth	86,926	2,434	9,079	52	11,565	(910)	(24,311)	-	(7,531)	(32,752)	6,403	(3,371)	3,032
NH Municipal Bond Bank	229,918	6,438	24,014	4,313	34,765	(2,407)	(64,303)	-	(40,542)	(107,252)	16,937	(6,193)	10,744
North Conway Wtr Precinct	1,182,610	33,115	123,517	54,831	211,463	(12,381)	(330,749)	-	(76,840)	(419,970)	87,117	(23,085)	64,032
North County Charter Academy	292,891	8,201	30,591	25,497	64,289	(3,066)	(81,915)	-	(82,394)	(167,375)	21,576	(10,904)	10,672
North County Edu Srvc Ag Inc	888,340	24,875	92,782	6,928	124,585	(9,300)	(248,448)	-	(120,220)	(377,968)	65,439	(81,814)	(16,375)
North Hampton SD	5,876,886	164,561	613,808	99,342	877,711	(61,527)	(1,643,630)	-	(417,516)	(2,122,673)	432,920	(120,198)	312,722
Northumberland SD	4,231,613	118,491	441,968	318,859	879,318	(44,302)	(1,183,485)	-	(61,773)	(1,289,560)	311,721	114,829	426,550
Northwood SD	3,979,122	111,421	415,597	296,596	823,614	(41,659)	(1,112,869)	-	-	(1,154,528)	293,121	80,232	373,353
Nottingham SD	5,103,303	142,900	533,011	90,955	766,866	(53,428)	(1,427,277)	-	(173,840)	(1,654,548)	375,934	61,684	437,618
Oyster River Coop SD	32,066,870	897,919	3,349,204	1,409,313	5,656,436	(335,718)	(8,968,369)	-	(139,574)	(9,443,661)	2,362,200	958,347	3,320,547
Pease Development Authority	4,279,644	119,836	446,985	264,843	831,664	(44,805)	(1,196,918)	-	(141,231)	(1,382,954)	315,259	(63,541)	251,718
Pelham SD	18,971,289	531,224	1,981,444	715,593	3,228,261	(198,616)	(5,305,835)	-	(48,525)	(5,552,976)	1,397,516	474,771	1,872,287
Pembroke SD	17,429,168	488,042	1,820,378	372,164	2,680,584	(182,471)	(4,874,539)	-	(453,488)	(5,510,498)	1,283,916	32,615	1,316,531
Pemi Baker Coop	9,130,456	255,666	953,625	106,558	1,315,849	(95,590)	(2,553,579)	-	(386,255)	(3,035,424)	672,593	88,111	760,704
Penacook-Boscawen Water Precnt	-	-	-	-	-	-	-	-	(18,942)	-	-	(29,760)	(29,760)
Piermont SD	815,864	22,845	85,212	48,369	156,426	(8,542)	(228,179)	-	-	(236,721)	60,100	2,805	62,905
Pittsburg SD	1,653,955	46,313	172,746	118,773	337,832	(17,316)	(462,573)	-	(21,794)	(501,683)	121,838	(860)	120,978
Pittsfield SD	7,072,114	198,029	738,642	407,826	1,344,497	(74,040)	(1,977,908)	-	(3,982)	(2,055,930)	520,966	1,007	521,973
Plainfield SD	3,459,419	96,869	361,317	395,477	853,663	(36,218)	(967,520)	-	-	(1,003,738)	254,837	133,817	388,654
Plaistow Public Library	191,302	5,357	19,980	14,759	40,096	(2,003)	(53,503)	-	(5,998)	(61,504)	14,092	7,384	21,476
Plymouth SD	6,144,358	172,051	641,744	280,830	1,094,625	(64,327)	(1,718,436)	-	(137,938)	(1,920,701)	452,623	50,220	502,843
Plymouth Village Water & Sewer	506,072	14,171	52,856	11,745	78,772	(5,298)	(141,537)	-	(201,128)	(347,963)	37,280	(34,224)	3,056
Portsmouth Housing Authority	1,648,967	46,173	172,225	29,397	247,795	(17,264)	(461,178)	-	(78,452)	(556,894)	121,471	(51,709)	69,762
Portsmouth SD	42,044,001	1,177,293	4,391,259	1,424,279	6,992,831	(440,171)	(11,758,743)	-	-	(12,198,914)	3,097,163	853,905	3,951,068
Portsmouth-Josie F. Prescott	-	-	-	-	-	-	-	-	(6,937)	-	-	(17,624)	(17,624)
Profile SD	3,695,955	103,492	386,022	79,917	569,431	(38,694)	(1,033,674)	-	(101,795)	(1,174,163)	272,262	(15,008)	257,254
Prospect Mountain High School	6,324,799	177,104	660,590	181,308	1,019,002	(66,216)	(1,768,901)	-	(192,618)	(2,027,735)	465,915	31,212	497,127
Raymond SD	14,693,170	411,430	1,534,619	538,018	2,484,067	(153,827)	(4,109,343)	-	(185,578)	(4,448,748)	1,082,370	197,705	1,280,075
Richmond-Pol	-	-	-	3,128	3,128	-	-	-	(7,375)	-	-	(22)	(22)
Rivendell Interstate SD	1,642,880	46,003	171,590	268,375	485,968	(17,200)	(459,476)	-	(206,278)	(682,954)	121,022	18,840	139,862
Rochester SD	45,545,180	1,275,331	4,756,937	284,998	6,317,266	(476,826)	(12,737,943)	-	(2,120,855)	(15,335,624)	3,355,077	(46,950)	3,308,127
Rockingham County	29,853,593	835,944	3,118,039	42,776	3,953,983	(312,546)	(8,349,808)	-	(2,944,806)	(11,606,730)	2,199,159	(2,076,101)	123,058
Rockingham Planning Comm	409,558	11,468	42,776	24,175	78,419	(4,288)	(114,544)	-	(133,198)	-	30,170	2,178	32,348
Rollinsford SD	2,150,052	60,205	224,561	137,781	422,547	(22,510)	(601,320)	-	(271,688)	(650,998)	158,383	9,745	168,128
Runney SD	1,837,125	51,442	191,877	90,080	333,399	(19,233)	(513,802)	-	(102,695)	(635,730)	135,331	88,266	223,597
Rye SD	7,888,866	220,900	823,352	553,352	1,598,200	(82,591)	(2,206,335)	-	(57,327)	(2,346,253)	581,132	214,877	796,009
Rye Water District	274,620	7,690	28,683	9,028	45,401	(2,875)	(76,805)	-	(14,101)	(93,781)	20,230	3,893	24,123

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2021

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
Salem Housing Authority	\$ 360,138	\$ 10,084	\$ 37,614	\$ 7,147	\$ 54,845	\$ (3,770)	\$ (100,722)	\$ -	\$ (28,048)	\$ (132,540)	\$ 26,529	\$ (1,406)	\$ 25,123
Salem SD	47,430,085	1,328,111	4,953,805	1,555,670	7,837,586	(496,560)	(13,265,108)	-	(132,050)	(13,893,718)	3,493,928	841,931	4,335,859
Sanborn Regional SD	21,938,884	614,321	2,291,393	565,723	3,471,437	(229,685)	(6,135,803)	-	(1,424,487)	(7,789,975)	1,616,124	(283,844)	1,332,280
Sanborn Public Library	88,711	2,484	9,265	5,987	17,736	(929)	(24,810)	-	(1,271)	(27,010)	6,535	(420)	6,115
Sandown Public Library	96,717	2,708	10,102	27,754	40,564	(1,013)	(27,050)	-	(13,124)	(41,187)	7,125	5,819	12,944
SAU 02	724,820	20,296	75,703	39,787	135,786	(7,588)	(202,715)	-	(54,202)	(264,505)	53,394	(5,329)	48,065
SAU 03	14,198,143	397,569	1,482,916	1,108,755	2,989,240	(148,645)	(3,970,895)	-	(454,054)	(4,573,594)	1,045,903	160,514	1,206,417
SAU 06	1,028,746	28,806	107,447	124,683	260,936	(10,770)	(287,717)	-	(96,568)	(395,055)	75,782	(26,099)	49,683
SAU 07	695,175	19,466	72,607	138,261	230,334	(7,278)	(194,425)	-	(84,335)	(286,038)	51,210	29,306	80,516
SAU 09	1,043,303	29,214	108,967	58,034	196,215	(10,923)	(291,788)	-	(28,621)	(331,332)	76,855	9,083	85,938
SAU 13	432,276	12,104	45,149	99,648	156,901	(4,526)	(120,898)	-	(170,869)	(296,293)	31,844	(28,110)	3,734
SAU 15	783,963	21,952	81,881	40,086	143,919	(8,208)	(219,257)	-	(42,110)	(269,575)	57,750	3,239	60,989
SAU 16	1,986,445	55,623	207,473	224,915	488,011	(20,797)	(555,563)	-	(193,347)	(769,707)	146,331	(31,571)	114,760
SAU 18 - Emp/Teach	-	-	-	-	-	-	-	-	(442,799)	(442,799)	-	(345,202)	(345,202)
SAU 19	1,444,082	40,436	150,826	55,219	246,481	(15,119)	(403,877)	-	(34,952)	(453,948)	106,378	39,651	146,029
SAU 20	559,485	15,666	58,435	35,129	109,230	(109,230)	(156,857)	-	(18,357)	(180,689)	41,214	(217)	40,997
SAU 21	1,405,129	39,346	146,758	268,936	455,040	(14,711)	(392,982)	-	(490)	(408,183)	103,509	75,451	178,960
SAU 23	1,971,860	55,215	205,950	182,276	443,441	(20,644)	(551,484)	-	(46,679)	(618,807)	145,257	34,324	179,581
SAU 24	1,758,659	49,245	183,682	216,874	449,801	(18,412)	(491,857)	-	(293,928)	(804,197)	129,551	142	129,693
SAU 29	2,381,070	66,673	248,689	27,969	343,331	(24,928)	(665,931)	-	(58,948)	(749,807)	175,401	5,582	180,983
SAU 34	712,057	19,939	74,370	34,338	128,647	(7,455)	(199,146)	-	(51,424)	(258,025)	52,545	(6,284)	46,170
SAU 35	1,007,562	28,213	105,234	178,959	312,406	(10,548)	(281,792)	-	(156,829)	(449,169)	74,222	9,497	83,719
SAU 39	1,455,639	40,760	152,033	129,276	322,069	(15,240)	(407,109)	-	(166,615)	(588,964)	107,229	(48,787)	58,442
SAU 41	1,302,933	36,484	136,084	195,506	368,074	(13,641)	(364,400)	-	(16,585)	(394,626)	95,980	51,826	147,806
SAU 42	118,033,505	3,305,109	12,327,934	2,346,556	17,979,599	(1,235,729)	(33,011,266)	-	(2,320,182)	(36,567,177)	8,694,915	792,446	9,487,361
SAU 43 - Emp/Teach	-	-	-	-	-	-	-	-	-	-	-	(113,503)	(113,503)
SAU 44	1,617,162	45,283	168,903	24,086	238,272	(16,931)	(452,283)	-	(138,710)	(607,924)	119,128	(13,512)	105,616
SAU 46	716,735	20,070	74,859	202,028	202,028	(7,504)	(200,454)	-	(162,036)	(369,994)	52,798	(23,662)	29,136
SAU 48	1,425,464	39,915	148,882	135,228	324,025	(14,924)	(398,670)	-	(72,409)	(486,003)	105,007	4,475	109,482
SAU 50	1,065,915	29,847	111,329	53,211	194,387	(11,159)	(298,112)	-	(87,351)	(396,622)	78,520	(1,029)	77,491
SAU 53	3,563,449	99,782	372,182	436,114	908,078	(37,307)	(996,615)	-	(617,060)	(1,650,982)	262,501	(38,000)	224,501
SAU 55	1,008,720	28,246	105,355	40,919	174,520	(10,561)	(282,116)	-	(303,405)	(596,082)	74,307	(56,424)	17,883
SAU 56	986,918	27,635	103,078	41,584	172,297	(10,332)	(276,018)	-	(61,605)	(347,955)	72,701	(35,795)	36,906
SAU 58	392,473	10,990	40,992	18,216	70,198	(4,109)	(109,766)	-	(11,502)	(125,377)	28,711	14,566	43,277
SAU 61 - Emp	-	-	-	-	-	-	-	-	-	-	-	(141,427)	(141,427)
SAU 64 - Emp/Teach	-	-	-	-	-	-	-	-	-	-	-	(211,892)	(211,892)
SAU 67	807,134	22,601	84,301	181,539	288,441	(8,450)	(225,737)	-	(14,615)	(248,802)	59,457	33,169	92,626
SAU 70	1,167,504	32,692	121,939	166,581	321,212	(12,223)	(326,524)	-	(42,534)	(381,281)	86,004	(3,981)	82,023
SAU 71 Emp/Teacher	-	-	-	-	-	-	-	-	-	-	-	(34,818)	(34,818)
Seabrook SD	10,607,761	297,033	1,107,921	752,550	2,157,504	(111,056)	(2,966,748)	-	(25,361)	(3,103,165)	781,419	324,166	1,105,585
Seacoast Charter School	1,199,241	33,580	125,254	194,315	353,149	(12,555)	(335,400)	-	(48,304)	(396,259)	88,342	92,456	180,798
Shaker Regional SD - SAU 80	15,826,341	443,160	1,652,972	272,924	2,369,056	(165,691)	(4,426,265)	-	(225,096)	(4,817,052)	1,165,844	99,664	1,265,508
Somersworth Housing Authority	609,291	17,061	63,637	51,642	132,340	(6,379)	(170,405)	-	(14,985)	(191,769)	44,883	(12,054)	32,829
Somersworth SD	16,378,099	458,610	1,710,600	122,011	2,291,221	(171,467)	(4,580,579)	-	(256,200)	(5,008,246)	1,206,490	(101,758)	1,104,732
Souhegan Coop SD	12,107,186	339,019	1,264,527	141,750	1,745,296	(126,754)	(3,386,102)	-	(693,092)	(4,205,948)	891,873	(267,559)	624,314
South Hampton SD	1,199,010	33,574	125,230	81,208	240,012	(12,553)	(335,336)	-	-	(347,889)	88,325	74,130	162,455
Southern NH Planning Comm	628,266	17,592	65,619	66,989	150,200	(6,578)	(175,712)	-	(92,989)	(275,279)	46,281	(36,737)	9,544
Stark SD	226,146	6,332	23,620	4,920	34,872	(2,368)	(63,248)	-	(73,862)	(139,478)	16,659	(14,133)	2,526
State of New Hampshire	817,843,979	22,900,820	85,419,189	6,459,678	114,779,687	(8,562,255)	(228,732,219)	-	(22,569,802)	(259,864,276)	60,246,323	(10,601,621)	49,644,702
Stewartstown SD	719,089	20,136	75,105	58,654	153,895	(7,528)	(201,113)	-	(52,755)	(261,396)	52,972	17,977	70,949
Stoddard SD	579,030	16,214	60,476	56,992	133,682	(6,062)	(161,941)	-	(15,793)	(183,766)	42,654	30,233	72,887
Stratford County	34,523,878	966,719	3,605,824	506,567	5,079,110	(361,441)	(9,655,537)	-	(1,933,769)	(11,950,747)	2,543,195	228,670	2,771,865
Stratford SD	4,167,463	116,695	435,268	51,710	603,673	(43,630)	(1,165,544)	-	(377,935)	(1,587,109)	306,995	(112,162)	194,833
Stratford SD	744,296	20,841	77,738	14,933	113,512	(7,792)	(208,163)	-	(101,846)	(317,801)	54,828	(13,187)	41,641
Stratham SD	8,007,374	224,218	836,325	526,783	1,587,326	(83,832)	(2,239,479)	-	(13,090)	(2,336,401)	589,862	172,774	762,636
Sullivan County	13,473,275	377,271	1,407,208	186,870	1,971,349	(141,056)	(3,768,166)	-	(706,392)	(4,615,614)	992,506	(323,346)	669,160
Sunapee SD	8,721,756	244,222	910,938	361,968	1,517,128	(91,311)	(2,439,275)	-	-	(2,530,586)	642,487	155,441	797,928
Surry Village Charter School	-	-	-	-	-	-	-	-	-	-	-	(2,689)	(2,689)
Swnh District Fire Mutual Aid	1,128,782	31,608	117,895	5,254	154,757	(11,818)	(315,694)	-	(153,497)	(481,009)	83,152	(94,485)	(11,333)
Tamworth SD	3,299,931	92,403	344,659	38,643	475,705	(34,548)	(922,915)	-	(345,935)	(1,302,858)	243,089	(61,158)	181,931
Thornton Public School Library	30,348	850	3,170	538	4,558	(318)	(8,488)	-	(894)	(9,700)	2,236	5,947	8,183
Thornton SD	3,244,357	90,847	338,855	264,438	694,140	(33,966)	(907,372)	-	(29,424)	(970,762)	238,995	98,986	337,981
Tilton-Northfield Fire Dist	2,973,778	83,270	310,594	270,634	664,498	(31,133)	(831,698)	-	(66,558)	(929,389)	219,063	81,532	300,595
Timberlane Reg SD	49,009,239	1,372,330	5,118,739	1,201,640	7,692,709	(513,093)	(13,706,761)	-	(1,672,582)	(15,892,436)	3,610,256	21,321	3,631,577
Town of Albany	462,431	12,949	48,298	96,661	155	-	(129,331)	-	(39,514)	(39,514)	34,065	(12,773)	(12,773)
Town of Alexandria	2,838,783	79,490	296,495	65,754	441,739	(29,720)	(793,943)	-	(96,412)	(230,584)	75,002	(15,345)	18,720
Town of Allenstown	266,315	7,457	27,815	21,653	56,925	(2,788)	(74,482)	-	(25,904)	(849,567)	209,118	77,002	266,120
Town of Alstead	4,870,819	136,390	508,730	268,360	913,480	(50,994)	(1,362,256)	-	(52,185)	(1,465,435)	358,808	(27,189)	331,619
Town of Amherst	4,231,285	118,482	441,934	73,483	633,899	(44,299)	(1,183,394)	-	(7,868)	(1,235,561)	311,697	65,971	377,668
Town of Andover	288,927	8,090	30,177	78,820	117,087	(3,025)	(80,806)	-	-	(83,831)	21,284	29,116	50,400

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2021

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
Town of Antrim	\$ 1,822,404	\$ 51,030	\$ 190,340	\$ 163,100	\$ 404,470	\$ (19,079)	\$ (509,685)	\$ -	\$ (34,155)	\$ (562,919)	\$ 134,247	\$ (2,571)	\$ 131,676
Town of Ashland	1,732,951	48,525	180,997	361,923	591,445	(18,143)	(484,667)	-	(4,733)	(507,543)	127,657	109,663	237,320
Town of Atkinson	2,339,174	65,500	244,314	370,140	679,954	(24,490)	(654,213)	-	(10,031)	(688,734)	172,315	135,413	307,728
Town of Auburn	2,613,110	73,171	272,925	205,965	552,061	(27,357)	(730,827)	-	(178,786)	(936,970)	192,494	3,514	196,008
Town of Barnstead	2,275,758	63,725	237,690	155,958	457,373	(23,826)	(636,477)	-	-	(660,303)	167,643	49,086	216,729
Town of Barrington	3,620,962	101,392	378,189	167,426	647,007	(37,909)	(1,012,700)	-	(160,015)	(1,210,624)	266,737	(28,458)	238,279
Town of Bartlett	677,329	18,966	70,743	78,594	168,303	(7,091)	(189,433)	-	(67,146)	(263,670)	49,895	47,275	97,170
Town of Bedford	19,237,411	538,675	2,009,239	541,528	3,089,442	(201,402)	(5,380,263)	-	(668,180)	(6,249,845)	1,417,120	96,841	1,513,961
Town of Belmont	6,048,895	169,378	631,773	214,080	1,015,231	(63,328)	(1,691,737)	-	(263,157)	(2,018,222)	445,591	(131,995)	313,596
Town of Bennington	601,014	16,829	62,773	-	79,602	(6,292)	(168,090)	-	(58,445)	(232,827)	44,274	(29,719)	14,555
Town of Bethlehem	1,363,205	38,172	142,379	26,517	207,068	(14,272)	(381,257)	-	(21,904)	(417,433)	100,420	(6,818)	93,602
Town of Boscaawen	1,843,444	51,619	192,537	54,783	298,939	(19,300)	(515,569)	-	(88,385)	(623,254)	135,797	30,952	166,749
Town of Bow	5,788,146	162,076	604,539	68,104	834,719	(60,598)	(1,618,812)	-	(68,110)	(1,747,520)	426,383	5,476	431,859
Town of Bradford	573,415	16,056	59,890	59,184	135,130	(6,003)	(160,371)	-	(820)	(167,194)	42,241	22,832	65,073
Town of Brentwood	1,682,673	47,117	175,746	-	222,863	(17,616)	(470,605)	-	(42,388)	(550,609)	123,954	(9,340)	114,614
Town of Bristol	4,018,586	112,526	419,719	220,705	752,950	(42,072)	(1,123,907)	-	(108,261)	(1,274,240)	296,028	36,697	332,725
Town of Brookline	2,660,967	74,511	277,923	76,455	428,889	(27,858)	(744,211)	-	(8,383)	(780,452)	196,020	70,345	266,365
Town of Campton	2,229,126	62,419	232,820	482,115	777,354	(23,337)	(623,435)	-	(97,863)	(744,635)	164,208	192,507	356,715
Town of Canaan	1,741,604	48,767	181,901	57,272	287,940	(18,233)	(487,087)	-	(178,547)	(683,867)	128,295	(22,998)	105,297
Town of Candia	1,025,611	28,719	107,119	97,811	233,649	(10,737)	(286,840)	-	(88,033)	(385,610)	75,551	(12,335)	63,216
Town of Canterbury	552,685	15,476	57,725	16,032	89,233	(5,786)	(154,573)	-	(136,153)	(296,512)	40,713	(30,537)	10,176
Town of Carroll	1,117,611	31,295	116,728	42,052	190,075	(11,701)	(312,570)	-	(110,125)	(434,396)	82,329	(18,938)	63,391
Town of Center Harbor	815,739	22,842	85,199	249,416	357,457	(8,540)	(228,144)	-	(17,773)	(254,457)	60,091	51,797	111,888
Town of Charlestown	2,026,450	56,744	211,651	79,764	348,159	(21,216)	(566,752)	-	(1,270)	(589,238)	149,278	70,878	220,156
Town of Chester	2,668,077	74,710	278,666	471,567	824,943	(27,933)	(746,200)	-	(77,564)	(851,697)	196,543	144,539	341,082
Town of Chesterfield	1,483,952	41,553	154,990	28,062	224,605	(15,536)	(415,027)	-	(110,131)	(540,694)	109,315	(18,280)	91,035
Town of Chichester	986,716	27,629	103,057	18,583	149,269	(10,330)	(275,962)	-	(94,041)	(380,333)	72,686	15,174	87,860
Town of Clarksville	44,162	1,237	4,613	480	6,330	(462)	(12,351)	-	(1,945)	(14,758)	3,253	(1,651)	1,602
Town of Colebrook	1,529,282	42,822	159,725	50,275	252,822	(16,011)	(427,705)	-	(110,173)	(553,889)	112,654	3,123	115,777
Town of Conway	8,291,053	232,161	865,954	261,764	1,359,879	(86,802)	(2,318,818)	-	(181,726)	(2,587,346)	610,759	(8,785)	601,974
Town of Cornish	250,118	7,004	26,123	26,308	59,435	(2,619)	(69,952)	-	(11,489)	(84,060)	18,425	5,692	24,117
Town of Croydon	42,966	1,203	4,488	19,528	25,219	(450)	(12,017)	-	(16,220)	(28,687)	3,165	8,771	11,936
Town of Danville	913,064	25,567	95,364	125,422	246,353	(9,559)	(255,363)	-	(72,919)	(337,841)	67,261	4,397	71,658
Town of Deerfield	1,877,978	52,586	196,144	74,150	322,880	(19,661)	(525,228)	-	(138,579)	(683,468)	138,341	(21,056)	117,285
Town of Deering	285,917	8,006	29,862	53,224	91,092	(2,993)	(79,964)	-	(89,659)	(172,616)	21,062	(16,101)	4,961
Town of Derry	36,964,795	1,035,068	3,860,764	583,591	5,479,423	(386,996)	(10,338,206)	-	(1,018,885)	(11,744,087)	2,723,005	(295,032)	2,427,973
Town of Dorchester	91,933	2,574	9,602	62,022	74,198	(962)	(25,711)	-	(12,359)	(39,032)	6,772	10,467	17,239
Town of Dublin	812,507	22,751	84,862	48,022	155,635	(8,506)	(227,240)	-	(107,502)	(343,248)	59,853	(32,080)	27,773
Town of Dunbarton	1,084,379	30,364	113,257	62,738	206,359	(11,353)	(303,276)	-	(12,035)	(326,664)	79,881	21,527	101,408
Town of Durham	12,836,713	359,447	1,340,722	124,634	1,824,803	(134,391)	(3,590,134)	-	(544,335)	(4,268,860)	945,614	(230,200)	715,414
Town of East Kingston	1,091,835	30,573	114,036	71,813	216,422	(11,431)	(305,361)	-	(19,199)	(335,991)	80,430	25,380	105,810
Town of Effingham	155,533	4,355	16,245	4,644	25,244	(1,628)	(43,499)	-	(183,263)	(228,390)	11,457	(49,283)	(37,826)
Town of Enfield	2,558,269	71,635	267,197	-	338,832	(26,783)	(715,489)	-	(175,208)	(917,480)	188,454	(66,284)	122,170
Town of Epping	5,568,261	155,919	581,573	280,091	1,017,583	(58,296)	(1,557,315)	-	(161,954)	(1,615,611)	410,185	176,269	586,454
Town of Epsom	1,903,436	53,299	198,803	63,756	315,858	(19,928)	(532,347)	-	(161,954)	(714,229)	140,216	(101,639)	38,577
Town of Exeter	15,685,268	439,210	1,638,238	4,944	2,082,392	(164,214)	(4,386,810)	-	(599,354)	(5,150,378)	1,155,452	(372,862)	782,590
Town of Farmington	2,051,348	57,441	214,252	17,076	288,769	(21,476)	(573,715)	-	(102,330)	(697,521)	151,112	(13,301)	137,811
Town of Fitzwilliam	865,660	24,240	90,413	81,792	196,445	(9,063)	(242,105)	-	(14,187)	(265,355)	63,769	5,547	69,316
Town of Francestown	235,175	6,585	24,563	-	31,148	(2,462)	(65,773)	-	(23,670)	(91,905)	17,324	(8,343)	9,981
Town of Franconia	534,337	14,962	55,808	43,405	114,175	(5,594)	(149,442)	-	(22,319)	(177,355)	39,362	(725)	38,637
Town of Freedom	427,877	11,981	44,689	35,314	91,984	(4,480)	(119,667)	-	(13,423)	(137,570)	31,519	(1,082)	30,437
Town of Gilford	8,903,692	249,316	929,940	483,294	1,662,550	(93,215)	(2,490,159)	-	(397,883)	(2,981,257)	655,889	(35,859)	620,030
Town of Gilmanston	1,945,784	54,485	203,226	71,994	329,705	(20,371)	(544,191)	-	(80,747)	(645,309)	143,336	(30,856)	112,480
Town of Goffstown	14,147,893	396,161	1,477,668	832,676	2,706,505	(148,119)	(3,956,842)	-	(598,211)	(4,703,172)	1,042,202	(181,719)	860,483
Town of Gorham	2,745,346	76,874	286,736	50,123	413,733	(28,742)	(767,810)	-	(194,185)	(990,737)	202,235	(99,519)	102,716
Town of Goshen	173,495	4,858	18,121	15,343	38,322	(1,816)	(48,522)	-	(6,197)	(56,535)	12,780	7,627	20,407
Town of Grafton	485,506	13,595	50,708	103,457	167,760	(5,083)	(135,785)	-	-	(140,868)	35,765	73,093	108,858
Town of Grantham	1,532,243	42,905	160,034	177,297	380,236	(16,042)	(428,533)	-	(3,980)	(448,555)	112,872	74,117	186,989
Town of Greenfield	800,517	22,416	83,609	4,222	110,247	(8,381)	(223,886)	-	(117,887)	(350,154)	58,970	(27,829)	31,141
Town of Greenland	2,575,585	72,120	269,005	348,745	689,870	(26,965)	(720,332)	-	(18,103)	(765,400)	189,730	70,768	260,498
Town of Greenville	1,157,664	32,416	120,911	44,476	197,803	(12,120)	(323,772)	-	(30,546)	(366,438)	85,279	(3,893)	81,386
Town of Groton	101,058	2,830	10,555	-	13,385	(1,058)	(28,264)	-	(62,375)	(91,697)	7,444	(22,972)	(15,528)
Town of Hampstead	4,102,001	114,862	428,431	459,783	1,003,076	(42,945)	(1,147,236)	-	-	(1,190,181)	302,173	174,203	476,376
Town of Hampton	22,625,686	633,552	2,363,125	442,251	3,438,928	(236,875)	(6,327,886)	-	(690,213)	(7,254,974)	1,666,717	(240,078)	1,426,639
Town of Hampton Falls	1,543,616	43,223	161,222	373,020	577,465	(16,161)	(431,714)	-	(27,935)	(475,810)	113,710	115,193	228,903
Town of Hancock	416,648	11,667	43,517	67,424	122,608	(4,262)	(116,527)	-	(125,283)	(246,172)	30,692	(6,145)	24,547
Town of Hanover	15,674,011	438,895	1,637,062	634,143	2,710,100	(164,096)	(4,383,605)	-	(724,450)	(5,272,263)	1,154,623	(171,112)	1,137,511
Town of Harrisville	181,531	5,083	18,960	31,984	56,027	(1,900)	(50,770)	-	(7,607)	(60,277)	13,732	6,469	19,841
Town of Haverhill	1,430,789	40,064	149,438	35,671	225,173	(14,979)	(400,159)	-	(249,309)	(664,447)	105,399	(93,515)	11,884
Town of Hebron	235,484	6,594	24,595	5,790	36,979	(2,465)	(65,860)	-	(6,365)	(74,690)	17,347	(2,845)	14,502
Town of Henniker	3,300,906	92,430	344,761	328,512	765,703	(34,558)	(923,188)	-	(65,062)	(1,022,808)	243,161	49,637	292,798

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2021

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
Town of Hillsborough	\$ 2,986,290	\$ 83,620	\$ 311,901	\$ 27,477	\$ 422,998	\$ (31,264)	\$ (835,197)	\$ -	\$ (197,077)	\$ (1,063,538)	\$ 219,984	\$ (14,928)	\$ 205,056
Town of Hinsdale	1,990,921	55,749	207,941	153,798	417,488	(20,844)	(556,815)	-	(268,125)	(845,784)	146,661	(25,734)	120,927
Town of Holderness	1,380,116	38,645	144,145	61,578	244,368	(14,449)	(385,987)	-	(17,228)	(417,664)	101,666	(6,908)	94,758
Town of Hollis	6,731,674	188,497	703,085	407,452	1,299,034	(70,476)	(1,882,695)	-	(211,544)	(2,164,715)	495,888	(66,949)	428,939
Town of Hooksett	14,589,275	408,521	1,523,768	1,059,418	2,991,707	(152,740)	(4,080,286)	-	(379,876)	(4,612,902)	1,074,716	57,481	1,132,197
Town of Hopkinton	4,039,366	113,108	421,889	68,483	603,480	(42,289)	(1,129,718)	-	(36,551)	(1,208,558)	297,559	(29,418)	268,141
Town of Hudson	26,698,574	747,599	2,788,515	2,173,776	5,709,890	(279,515)	(7,466,979)	-	(604,535)	(8,351,029)	1,966,745	420,782	2,387,527
Town of Jackson	761,139	21,313	79,497	89,729	190,539	(7,969)	(212,873)	-	(13,088)	(233,930)	56,069	(3,272)	52,797
Town of Jaffrey	4,014,371	112,408	419,278	13,353	545,039	(42,028)	(1,122,728)	-	(479,292)	(1,644,048)	295,718	(168,410)	127,308
Town of Jefferson	118,625	3,322	12,390	9,930	25,642	(1,242)	(33,177)	-	(16,974)	(51,393)	8,738	(2,419)	6,319
Town of Kensington	910,836	25,505	95,132	180,917	301,554	(9,536)	(254,740)	-	-	(264,276)	67,097	64,925	132,022
Town of Kingston	2,790,464	78,137	291,448	55,835	425,420	(29,214)	(780,429)	-	(105,926)	(915,569)	205,559	(84,168)	121,391
Town of Lancaster	2,418,422	67,719	252,591	60,902	381,212	(25,319)	(676,377)	-	(83,514)	(785,210)	178,153	(38,514)	139,639
Town of Lee	2,520,522	70,578	263,254	145,434	479,266	(26,388)	(704,932)	-	(82,730)	(814,050)	185,674	9,836	195,510
Town of Lemper	202,049	5,658	21,103	5,450	32,211	(2,115)	(56,508)	-	(63,519)	(122,142)	14,884	(32,736)	(17,852)
Town of Lincoln	2,778,897	77,813	290,240	60,902	560,977	(29,093)	(777,194)	-	(38,007)	(844,294)	204,707	55,833	260,540
Town of Lisbon	451,405	12,640	47,147	5,751	65,538	(4,764)	(126,248)	-	(60,523)	(191,497)	33,253	(11,578)	21,675
Town of Litchfield	3,711,679	103,932	387,664	-	491,596	(38,859)	(1,038,071)	-	(263,770)	(1,340,700)	273,420	(84,085)	189,335
Town of Littleton	5,940,033	166,330	620,403	747,778	1,534,511	(62,188)	(1,661,291)	-	(11,618)	(1,735,097)	437,571	232,815	670,386
Town of Londonderry	32,098,356	898,800	3,352,492	1,000,600	5,251,892	(336,047)	(8,977,175)	-	(470,867)	(9,784,089)	2,364,519	28,845	2,393,364
Town of Loudon	2,450,420	68,615	255,933	30,519	355,067	(25,654)	(685,326)	-	(83,470)	(794,450)	180,510	45,004	225,514
Town of Lyme	754,454	21,126	78,798	35,575	135,499	(7,899)	(211,004)	-	(62,391)	(281,294)	55,577	(12,357)	43,220
Town of Madison	1,282,453	35,911	133,945	85,047	254,903	(13,426)	(358,673)	-	(5,137)	(377,236)	94,472	(2,436)	92,036
Town of Marlborough	697,404	19,528	72,840	30,468	122,836	(7,301)	(158,048)	-	(158,492)	(360,841)	51,374	(33,927)	17,447
Town of Marlow	159,276	4,460	16,635	-	21,095	(1,668)	(44,546)	-	(35,677)	(81,891)	11,733	(12,604)	(871)
Town of Mason	330,513	9,255	34,520	49,421	93,196	(3,460)	(92,437)	-	(118,342)	(214,239)	24,347	(26,903)	(2,556)
Town of Meredith	6,296,765	176,319	657,662	13,410	847,391	(65,923)	(1,761,061)	-	(395,157)	(2,222,141)	463,850	(152,177)	311,673
Town of Merrimack	24,804,495	694,562	2,590,690	738,952	4,024,204	(259,686)	(6,937,249)	-	(443,391)	(7,640,326)	1,827,218	154,756	1,981,974
Town of Middleton	671,937	18,815	70,180	110,213	199,208	(7,035)	(187,925)	-	(36,122)	(231,082)	49,498	7,896	57,394
Town of Milford	10,481,795	293,505	1,094,764	129,757	1,518,026	(109,737)	(2,931,518)	-	(331,563)	(3,372,818)	772,139	(104,311)	667,828
Town of Milton	2,266,603	63,468	236,734	-	300,202	(23,730)	(633,917)	-	(124,781)	(782,428)	166,969	(53,476)	113,493
Town of Monroe	204,084	5,715	21,315	91,597	118,627	(2,137)	(57,078)	-	(10,264)	(69,479)	15,034	21,064	36,098
Town of Mont Vernon	1,025,177	28,706	107,074	107,267	243,047	(10,733)	(286,718)	-	(14,352)	(311,803)	75,519	18,492	94,011
Town of Moultonborough	4,292,204	120,188	448,296	11,604	580,088	(44,936)	(1,200,431)	-	(416,843)	(1,662,210)	316,184	(172,962)	143,222
Town of Nelson	174,382	4,883	18,213	-	23,096	(1,826)	(48,771)	-	(15,875)	(66,472)	12,846	(5,858)	6,988
Town of New Boston	1,459,083	40,856	152,393	128,487	321,736	(15,276)	(408,072)	-	(37)	(423,385)	107,483	107,969	215,452
Town of New Castle	1,239,226	34,700	129,430	-	164,130	(12,974)	(346,583)	-	(126,649)	(486,206)	91,287	(56,143)	35,144
Town of New Durham	1,239,005	34,694	129,407	54,354	218,455	(12,972)	(346,521)	-	-	(359,493)	91,271	(14,397)	76,874
Town of New Hampton	1,092,520	30,592	114,108	25,691	170,391	(11,438)	(305,553)	-	(222,323)	(539,314)	80,480	(69,099)	11,381
Town of New Ipswich	1,288,656	36,084	134,593	63,700	234,377	(13,491)	(360,408)	-	(123,766)	(497,665)	94,929	(64,881)	30,048
Town of New London	5,600,858	100,829	376,089	73,564	550,482	(37,698)	(1,007,077)	-	(137,324)	(1,182,099)	265,257	(11,330)	253,927
Town of Newbury	805,292	22,549	84,108	122,556	229,213	(8,431)	(225,222)	-	(21,673)	(255,326)	59,322	15,331	74,653
Town of Newfields	657,255	18,404	68,647	82,067	169,118	(6,881)	(183,819)	-	(3,605)	(194,305)	48,417	(30,123)	18,294
Town of Newington	4,181,364	117,084	436,720	87,594	641,398	(43,776)	(1,169,432)	-	(255,588)	(1,468,796)	308,019	(78,049)	229,970
Town of Newmarket	5,363,087	150,174	560,144	222,148	932,466	(56,148)	(1,499,932)	-	(117,494)	(1,673,574)	395,071	21,996	417,067
Town of Newport	5,139,304	143,908	536,771	84,886	765,565	(53,805)	(1,437,346)	-	(442,308)	(1,933,459)	378,586	(168,076)	210,510
Town of Newton	1,422,252	39,825	148,546	32,331	220,702	(14,890)	(397,771)	-	(61,896)	(474,557)	104,770	(116,872)	(12,102)
Town of North Hampton	6,549,449	183,394	684,053	371,353	1,238,800	(68,568)	(1,831,731)	-	(58,260)	(1,958,559)	482,464	113,654	596,118
Town of Northfield	1,893,722	53,027	197,789	102,748	353,564	(19,826)	(529,631)	-	(136,736)	(686,193)	139,501	16,295	155,796
Town of Northumberland	1,026,103	28,732	107,171	181,841	371,744	(10,743)	(286,978)	-	-	(297,721)	75,588	33,250	108,838
Town of Northwood	2,077,490	58,173	216,982	116,204	391,359	(21,750)	(581,026)	-	(137,147)	(739,923)	153,038	(68,438)	84,600
Town of Nottingham	1,347,442	37,730	140,733	39,530	217,993	(14,107)	(376,849)	-	(64,134)	(455,090)	99,259	2,699	101,958
Town of Orford	374,029	10,473	39,065	79,616	129,154	(3,916)	(104,607)	-	(24,075)	(132,598)	27,553	(9,599)	17,954
Town of Ossipee	3,034,205	84,962	316,906	44,290	446,158	(31,766)	(848,598)	-	(470,310)	(1,350,674)	223,514	(120,226)	103,288
Town of Pelham	13,037,942	365,081	1,361,739	912,437	2,639,257	(136,498)	(3,646,414)	-	-	(3,782,912)	960,437	295,066	1,255,503
Town of Pembroke	3,375,117	94,508	352,512	85,634	532,654	(35,335)	(943,943)	-	(210,186)	(1,189,464)	248,627	(24,856)	223,771
Town of Peterborough	5,907,263	165,412	616,980	16,607	798,999	(61,845)	(1,652,126)	-	(171,066)	(1,885,037)	435,157	(22,215)	412,942
Town of Piermont	143,089	4,007	14,945	3,254	22,206	(1,498)	(40,019)	-	(12,176)	(53,693)	10,541	(1,597)	8,944
Town of Pittsburg	356,926	9,994	37,279	21,042	68,315	(3,737)	(99,824)	-	(19,605)	(123,166)	26,293	1,360	27,653
Town of Pittsfield	2,069,628	57,953	216,161	115,215	389,329	(21,668)	(578,828)	-	(350,200)	(950,696)	152,459	(164,171)	(11,712)
Town of Plainfield	970,365	27,172	101,349	-	128,521	(10,159)	(271,389)	-	(97,400)	(378,948)	71,482	(6,154)	65,328
Town of Plaistow	5,106,689	142,995	533,365	255,629	931,989	(53,463)	(1,428,224)	-	(516,758)	(1,998,445)	376,183	(144,972)	231,211
Town of Plymouth	5,896,806	165,119	615,888	86,813	867,820	(61,735)	(1,649,201)	-	(516,390)	(2,227,326)	434,387	(91,796)	342,591
Town of Raymond	5,407,635	151,422	564,797	37,051	753,270	(56,614)	(1,512,391)	-	(307,621)	(1,876,626)	398,352	(137,281)	261,071
Town of Rindge	2,397,431	67,132	250,398	104,896	422,426	(25,099)	(670,506)	-	(81,463)	(777,068)	176,605	(37,050)	139,556
Town of Rollinsford	666,756	18,670	69,639	66,149	154,458	(6,980)	(186,476)	-	(135,458)	(328,914)	49,116	9,642	58,758
Town of Rumney	400,191	11,206	41,798	-	53,004	(4,190)	(60,982)	-	(60,082)	(176,196)	29,480	(17,438)	12,042
Town of Rye	6,154,989	172,349	642,854	203,882	1,019,085	(64,438)	(1,721,409)	-	(169,354)	(1,955,201)	453,406	4,209	457,615
Town of Salem	40,708,511	1,139,897	4,251,774	158,193	5,549,864	(426,190)	(11,385,237)	-	(1,999,416)	(13,810,843)	2,998,785	(727,866)	2,270,919
Town of Salisbury	70,324	1,969	7,345	10,491	19,805	(736)	(19,668)	-	(1,763)	(22,167)	5,180	1,144	6,324
Town of Sanbornton	2,065,461	57,836	215,726	238,458	512,020	(21,624)	(577,662)	-	(33,161)	(632,447)	152,152	71,983	224,135

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2021

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2021)					Deferred Inflows of Resources					Pension Expense					
	Net Pension Liability	Differences Between Expected and Actual Experience		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion		Total Employer Pension Expense
Town of Sandown	\$ 1,965,801	\$ 55,045	\$ 205,317	\$ 11,869	\$ 272,231	\$ (20,581)	\$ (549,790)	\$ -	\$ (113,758)	\$ (684,129)	\$ 144,810	\$ (8,711)	\$ 136,099			
Town of Sandwich	485,901	13,606	50,750	72,067	136,423	(5,087)	(135,895)	-	(40,350)	(181,332)	35,794	29,038	64,832			
Town of Seabrook	14,368,357	402,335	1,500,694	1,052,579	2,955,608	(150,427)	(4,018,500)	-	(176,031)	(4,344,958)	1,058,442	272,018	1,330,460			
Town of Shelburne	94,412	2,644	9,861	20,801	33,306	(988)	(26,405)	-	(53,982)	(81,375)	6,955	(5,653)	1,302			
Town of South Hampton	214,802	6,015	22,435	24,130	52,580	(2,249)	(60,075)	-	(42,569)	(104,893)	15,823	10,437	26,260			
Town of Springfield	438,517	12,279	45,801	5,124	63,204	(4,591)	(122,643)	-	(18,948)	(146,182)	32,303	7,269	39,572			
Town of Stark	37,718	1,056	3,939	1,154	6,149	(395)	(10,549)	-	(1,092)	(12,036)	2,779	(11,573)	(8,794)			
Town of Stewartstown	41,268	1,156	4,310	1,200	6,666	(432)	(11,542)	-	(2,806)	(14,780)	3,040	(2,415)	625			
Town of Strafford	1,224,438	34,286	127,886	197,568	359,740	(12,819)	(342,447)	-	(13,082)	(368,348)	90,198	63,024	153,222			
Town of Stratford	90,833	2,543	9,487	-	12,030	(951)	(25,404)	-	(2,391)	(28,746)	6,691	(1,850)	4,841			
Town of Stratham	3,795,238	106,272	396,391	47,719	550,382	(39,734)	(1,061,441)	-	(219,108)	(1,320,283)	279,575	(3,989)	275,586			
Town of Sugar Hill	561,849	15,733	58,682	83,998	158,413	(5,882)	(157,136)	-	-	(163,018)	41,389	46,671	88,060			
Town of Sunapee	2,870,473	80,377	299,805	107,899	488,081	(30,052)	(802,805)	-	(31,944)	(864,801)	211,453	13,543	224,996			
Town of Sutton	519,018	14,533	54,209	21,421	90,163	(5,434)	(145,157)	-	(19,470)	(170,061)	38,233	7,888	46,121			
Town of Swanzeey	1,933,610	54,144	201,955	-	256,099	(20,244)	(540,787)	-	(297,998)	(859,029)	142,439	(72,050)	70,389			
Town of Tamworth	865,998	24,249	90,449	82,780	197,478	(9,066)	(242,200)	-	(200,403)	(451,669)	63,794	(42,552)	21,242			
Town of Thornton	1,402,293	39,266	146,462	185,083	370,811	(14,681)	(392,189)	-	-	(406,870)	103,300	80,642	183,942			
Town of Tilton	3,482,996	97,529	363,779	8,663	469,971	(36,465)	(974,114)	-	(428,479)	(1,439,058)	256,574	(156,387)	100,187			
Town of Troy	719,137	20,137	75,110	166,126	261,373	(7,529)	(201,126)	-	(69,498)	(278,153)	52,975	(5,685)	47,290			
Town of Troy Water And Sewer	155,629	4,358	16,255	2,849	23,462	(1,629)	(43,526)	-	(7,412)	(52,567)	11,464	(6,295)	5,169			
Town of Tuftonboro	1,646,652	46,109	171,984	27,283	245,376	(17,239)	(460,531)	-	(51,821)	(529,591)	121,300	(2,431)	118,869			
Town of Unity	150,652	4,218	15,735	12,929	32,882	(1,577)	(42,134)	-	(16,068)	(59,779)	11,098	(3,741)	7,357			
Town of Wakefield	4,014,284	112,406	419,269	415,486	947,161	(42,027)	(1,122,703)	-	-	(1,164,730)	295,711	160,550	456,261			
Town of Walpole	1,889,882	52,919	197,388	244,328	494,635	(19,786)	(528,557)	-	(85,778)	(634,121)	139,218	96,913	236,131			
Town of Warner	1,383,357	38,736	144,484	134,192	317,412	(14,483)	(386,893)	-	(75,286)	(476,662)	101,905	22,875	124,780			
Town of Warren	122,792	3,438	12,825	11,214	27,477	(1,286)	(34,342)	-	(4,891)	(40,519)	9,045	25,092	34,137			
Town of Washington	431,079	12,071	45,024	35,192	92,287	(4,513)	(120,563)	-	(50,971)	(176,047)	31,755	2,116	33,871			
Town of Waterville Valley	2,146,000	60,091	224,138	206,150	490,379	(22,467)	(600,187)	-	(35,385)	(658,039)	158,085	31,709	189,794			
Town of Weare	3,530,862	98,869	368,779	514,889	982,537	(36,966)	(987,501)	-	(11,250)	(1,035,717)	260,100	77,607	337,707			
Town of Webster	411,786	11,531	43,009	66,527	121,067	(4,311)	(115,167)	-	(22,723)	(142,201)	30,334	(8,812)	21,522			
Town of Westmoreland	214,426	6,004	22,396	476	28,876	(2,245)	(59,970)	-	(19,159)	(81,374)	15,796	(9,157)	6,639			
Town of Whitefield	1,489,827	41,717	155,604	49,929	247,250	(15,597)	(416,670)	-	(33,633)	(465,900)	109,748	5,050	114,798			
Town of Wilnot	479,149	13,417	50,044	21,787	85,248	(5,016)	(134,007)	-	(11,767)	(150,790)	35,296	(658)	34,638			
Town of Wilton	1,436,297	40,218	150,013	215,147	405,378	(15,037)	(401,699)	-	(35,401)	(452,137)	105,805	12,125	117,930			
Town of Winchester	1,698,358	47,556	177,384	49,450	274,390	(17,781)	(474,992)	-	(101,121)	(593,894)	125,109	(45,154)	79,955			
Town of Windham	13,391,944	374,994	1,398,713	296,346	2,070,053	(140,204)	(3,745,420)	-	(375,698)	(4,261,322)	986,515	(168,427)	818,088			
Town of Wolfeboro	8,737,789	244,671	912,613	201,200	1,358,484	(91,479)	(2,443,759)	-	(209,791)	(2,745,029)	643,668	81,533	725,201			
Town of Woodstock	1,502,213	42,064	156,898	104,786	303,748	(15,727)	(420,134)	-	(26,615)	(462,476)	110,660	22,088	132,748			
Unity SD	1,116,656	31,268	116,628	133,865	281,761	(11,691)	(312,303)	-	-	(323,994)	82,258	58,176	140,434			
Village District of Eastman	233,854	6,548	24,425	10,775	41,748	(2,448)	(65,404)	-	(9,066)	(76,918)	17,227	(5,310)	11,917			
Village District of Eidelweiss	114,660	3,211	11,976	59,249	74,436	(1,200)	(32,068)	-	(141,458)	(174,726)	8,446	(2,577)	5,869			
Virtual Lrng Acad Charter Schl	6,064,851	169,825	633,439	1,876,282	2,679,546	(63,495)	(1,696,200)	-	-	(1,759,695)	446,766	685,558	1,132,324			
Wakefield SD	4,832,300	135,311	504,706	218,876	858,893	(50,591)	(1,351,483)	-	(135,873)	(1,537,947)	355,970	134,227	490,197			
Warner Village Water District	116,869	3,272	12,206	-	15,478	(1,224)	(32,686)	-	(13,713)	(47,623)	8,609	(4,693)	3,916			
Warren SD	1,051,271	29,437	109,799	58,728	197,964	(11,006)	(294,016)	-	(17,560)	(322,582)	77,442	(10,199)	67,243			
Washington SD	547,524	15,331	57,186	105,952	178,469	(5,732)	(153,130)	-	(45,379)	(204,241)	40,333	19,388	59,721			
Waterville Estates Village Dis	310,496	8,694	32,430	4,847	45,971	(3,251)	(86,839)	-	(56,694)	(146,784)	22,873	(8,635)	14,238			
Waterville Valley SD	855,001	23,941	89,300	246,523	359,764	(8,951)	(239,124)	-	(20,822)	(268,897)	62,983	53,770	116,753			
Weare SD	8,259,644	231,282	862,673	285,858	1,379,813	(86,473)	(2,310,033)	-	(296,050)	(2,692,556)	608,445	94,209	702,654			
Weeks Public Library	118,576	3,320	12,385	-	15,705	(1,241)	(33,163)	-	(2,775)	(37,179)	8,735	(3,092)	5,643			
Wentworth SD	887,018	24,838	92,644	40,935	158,417	(9,286)	(248,079)	-	(13,832)	(271,197)	65,342	38,311	103,653			
Westmoreland SD	1,526,224	42,736	159,405	92,525	294,666	(15,978)	(426,850)	-	-	(442,828)	112,429	42,982	155,411			
White Mountains Reg SD	14,404,861	403,357	1,504,506	375,429	2,283,292	(150,809)	(4,028,709)	-	(224,408)	(4,403,926)	1,061,131	130,914	1,192,045			
Wilton-Lyndeborough Coop SD	7,578,803	212,217	791,563	247,700	1,251,480	(79,345)	(2,119,618)	-	(438,416)	(2,637,379)	558,291	39,244	597,535			
Winchester SD	3,837,770	107,463	400,833	163,250	671,546	(40,179)	(1,073,336)	-	(751,160)	(1,864,675)	282,709	(78,696)	204,013			
Windham SD	33,375,716	934,568	3,485,905	1,672,006	6,092,479	(349,421)	(9,334,423)	-	(1,792,882)	(11,476,726)	2,458,616	780,405	3,239,021			
Winnacunnet Coop SD	17,714,217	496,024	1,850,150	580,053	2,926,227	(185,456)	(4,954,260)	-	(117,293)	(5,257,009)	1,304,914	289,925	1,594,839			
Winnisquam Reg SD	16,070,372	449,994	1,678,460	621,228	2,749,682	(168,246)	(4,494,515)	-	(1,135,462)	(5,798,223)	1,183,821	21,078	1,204,899			
Woodsville Fire District	444,845	12,456	46,462	23,583	82,501	(4,657)	(124,413)	-	(48,149)	(177,219)	32,769	4,846	37,615			
Woodsville Water & Light Dept	384,698	10,772	40,180	23,805	74,757	(4,028)	(107,591)	-	(57,429)	(169,048)	28,339	(30,737)	(2,398)			
Total for All Entities	\$ 4,431,919,221	\$ 124,100,152	\$ 462,888,968	\$ 128,782,941	\$ 715,772,061	\$ (46,399,112)	\$ (1,239,506,233)	\$ -	\$ (128,782,941)	\$ (1,414,688,286)	\$ 326,476,475	\$ -	\$ 326,476,475			

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

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED
BENEFIT PENSION PLAN

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2021

(1) Plan Description

The New Hampshire Retirement System (NHRS, Plan or System) is a public employee retirement system which administers a cost-sharing multiple-employer defined benefit pension plan (Pension Plan). For additional NHRS information, please refer to the fiscal 2021 Annual Comprehensive Financial Report, which can be found on the NHRS website at www.nhrs.org.

Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service OR age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

(2) Basis of Presentation

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

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

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED
BENEFIT PENSION PLAN

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2021

(3) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in the Plan to recognize their proportionate share of collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of Pension Amounts by Employer are based on the ratio of each employer's contribution to the Pension Plan's total employer contributions during the measurement period July 1, 2020 through June 30, 2021.

A reconciliation of total employer contributions presented in the schedule of employer allocations to employer contributions for the Pension Plan pursuant to the Pension Plan's Statement of Changes in Fiduciary Net Position, which is included in the System's combined financial statements for the year ended June 30, 2021 is as follows:

Total employer contributions per schedule	\$ 459,426,333
Contribution adjustments	(\$ 132,234)
Other miscellaneous items	(\$ 255,032)
Total employer contributions per System financial statements	\$ 459,039,067

Employer Contributions Excluded from Proportionate Share Allocation

NHRS participates as an employer in the Pension Plan and its employees are members of the Pension Plan. NHRS' employer contributions are excluded from the Schedules because those contributions are funded as a component of normal cost and included in the pension contribution rate paid by all other participating employers.

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers as of June 30, 2021 were as follows:

Collective total pension liability	\$ 15,955,798,561
Pension Plan fiduciary net position	<u>11,523,879,340</u>
Collective net pension liability	<u>\$ 4,431,919,221</u>

The collective total pension liability as of June 30, 2021 is based on an actuarial valuation performed as of June 30, 2020 rolled forward to June 30, 2021, utilizing procedures incorporating the actuarial assumptions.

**NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED
BENEFIT PENSION PLAN**

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2021

(a) Actuarial Assumptions

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

Inflation	2.0 %
Salary increases	5.6 % average, including inflation
Wage inflation	2.75% (2.25% for Teachers)
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

(b) Long-Term Rates of Return

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

Asset Class	Target Allocation	2021 Weighted Average Long-Term Expected Real Rate of Return
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50	1.14
Total Domestic Equity	30.00	
Int'l Equities (unhedged)	14.00	5.53
Emerging Int'l Equities	6.00	2.37
Total International Equity	20.00	
Core US Fixed Income	25.00	3.60
Total Fixed Income	25.00	
Private Equity	10.00	8.85
Private Debt	5.00	7.25
Total Alternative Investments	15.00	
Real Estate	10.00	6.60
TOTAL	100.00%	

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED
BENEFIT PENSION PLAN

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2021

(c) Discount Rate

The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investments was applied to all periods of projected benefit payments to determine the collective total pension liability.

(d) Sensitivity Analysis

The following table provides the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the Pension Plan's collective net pension liability at June 30, 2021 assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the single discount rate:

Fiscal Year Ended	1% Decrease to 5.75%	Current Single Rate Assumption 6.75%	1% Increase to 7.75%
6/30/2021	\$ 6,338,151,561	\$ 4,431,919,221	\$ 2,841,810,253

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(5) Collective Deferred Outflows (Inflows)

Annual changes to the net pension liability resulting from differences between expected and actual experience with regard to economic or demographic factors or other inputs are deferred and amortized over a closed period equal to the average of the expected service lives of all employees that are provided with pension benefits determined for the period during which the changes occurred. Differences between projected and actual earnings on pension plan investments are amortized over a closed 5-year period. The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) related to pensions for the year ended June 30, 2021.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
Difference between expected and actual experience	2016	5.0750	\$ 271,978		271,978	-
	2018	4.7679	14,502,623		8,203,304	6,299,319
	2020	4.9339	157,952,452		40,151,619	117,800,833
Subtotal			\$ 172,727,053	-	48,626,901	124,100,152
Change in assumptions	2016	5.0750	12,044,667	-	12,044,667	-
	2020	4.9339	620,661,546	-	157,772,578	462,888,968
Subtotal			\$ 632,706,213	-	169,817,245	462,888,968
Total Deferred Outflows of Resources			\$ 805,433,266	-	218,444,146	586,989,120
Deferred Inflows of Resources:						
Difference between expected and actual experience	2017	4.9870	(3,769,678)	-	(3,769,678)	-
	2019	4.8011	(64,906,661)	-	(23,171,847)	(41,734,814)
	2021	4.8637	-	(5,871,508)	(1,207,210)	(4,664,298)
Subtotal			(68,676,339)	(5,871,508)	(28,148,735)	(46,399,112)
Difference between projected and actual earnings on pension plan investments:	2017	5	(89,073,481)	-	(89,073,481)	-
	2018	5	(49,416,530)	-	(24,708,265)	(24,708,265)
	2019	5	88,084,388	-	29,361,462	58,722,926
	2020	5	446,014,485	-	111,503,621	334,510,864
	2021	5	-	(2,010,039,697)	(402,007,939)	(1,608,031,758)
Subtotal			395,608,862	(2,010,039,697)	(374,924,602)	(1,239,506,233)
Total Deferred Inflows of Resources			\$ 326,932,523	(2,015,911,205)	(403,073,337)	(1,285,905,345)

(a) Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts will be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.0750 years, 4.9870 years, 4.7679 years, 4.8011, 4.9339 and 4.8637 years for the 2016, 2017, 2018, 2019, 2020 and 2021 amounts, respectively. Because these deferred amounts and their amortization are specific to individual employers and offset on a collective basis, they are not presented above.

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Amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized (amortized) in pension expense as follows:

Year ended June 30:	
2022	\$ (106,006,662)
2023	(82,988,834)
2024	(106,870,120)
2025	(403,050,609)
2026	-
Total	\$ (698,916,225)

(6) Pension Expense

The components of allocable pension expense for the year ended June 30, 2021 (excluding employer specific pension expense for changes in proportion) are as follows:

Service cost	\$ 319,295,943
Interest on the Total Pension Liability	1,026,952,855
Current-Period Benefit Changes	-
Member Contributions	(236,878,931)
Projected Earnings on Plan Investments	(607,620,931)
Pension Plan Administrative Expense	8,417,145
Other Custodial, Professional and Non-Investment Expenses and Contributions other than for the Contribution Effort	939,585
Recognition (amortization) of deferred outflows and inflows or resources:	
Difference between expected and actual experience and change in assumptions	190,295,411
Difference between expected and actual earnings on pension investments	<u>(374,924,602)</u>
Total Pension Expense	<u>\$ 326,476,475</u>