



**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, 2022

(With Independent Auditor's Report Thereon)

Independent Auditor's Report

To the Board of Trustees
New Hampshire Retirement System

Opinions

We have audited the schedule of employer allocations of the New Hampshire Retirement System (NHRS) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the "Plan") as of and for the year ended June 30, 2022 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 subsequent to June 30, 2022), total deferred inflows of resources, and total pension expense (the "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, 2022 and the related notes.

In our opinion, the accompanying 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 for the Plan as of and for the year ended June 30, 2022 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS).

Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedules* section of our report. We are required to be independent of NHRS and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.

To the Board of Trustees
New Hampshire Retirement System

In performing an audit in accordance with GAAS we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NHRS' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about NHRS' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the New Hampshire Retirement System as of and for the year ended June 30, 2022, and our report thereon dated December 15, 2022 expressed an unmodified opinion on the financial statements.

Restriction on Use

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

Plante & Moran, PLLC

March 10, 2023

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2022

Entity	2022 Employer Pension Contribution	Proportionate Share
Allenstown SD	\$ 519,261	0.08968005%
Alton SD	834,939	0.14419985%
Amherst SD	2,738,262	0.47291719%
Andover SD	338,223	0.05841345%
Androscoggin Valley Reg Refuse	107,946	0.01864300%
Ashland SD	331,478	0.05724855%
Auburn SD	791,606	0.13671593%
Barnstead SD	786,707	0.13586985%
Barrington SD	1,567,097	0.27064879%
Bartlett SD	479,290	0.08277684%
Bath SD	125,648	0.02170025%
Bcep Solid Waste District	41,869	0.00723101%
Bedford SD	6,244,874	1.07853400%
Belknap County	1,702,672	0.29406355%
Belknap County Conserv. Dist	6,955	0.00120125%
Berlin Housing Authority	41,556	0.00717704%
Berlin Water Works	85,205	0.01471544%
Bethlehem SD	352,607	0.06089771%
Bow SD - SAU 67	2,815,990	0.48634144%
Brentwood SD	494,052	0.08532622%
Brookline Public Library	9,558	0.00165066%
Brookline SD	785,843	0.13572064%
Campton SD	539,011	0.09309100%
Candia SD	422,148	0.07290799%
Carroll County	1,938,819	0.33484772%
Center Conway Fire Precinct	17,535	0.00302837%
Central Hooksett Wtr Precinct	28,182	0.00486722%
Cheshire County	2,464,168	0.42557932%
Chester SD - (SAU 82)	762,498	0.13168881%
Chesterfield SD	427,446	0.07382291%
Chichester SD	388,869	0.06716037%
City of Berlin	1,345,950	0.23245517%
City of Claremont	1,311,655	0.22653216%
City of Concord	7,466,206	1.28946657%
City of Dover	9,258,499	1.59900828%
City of Franklin	1,163,614	0.20096437%
City of Keene	4,023,810	0.69494046%
City of Laconia	2,708,689	0.46780975%
City of Lebanon	2,906,407	0.50195704%
City of Manchester	13,481,732	2.32839056%
City of Nashua	13,643,300	2.35629448%
City of Portsmouth	5,990,893	1.03466966%
City of Rochester	3,405,723	0.58819237%
City of Somersworth	1,483,054	0.25613394%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2022

Entity	2022 Employer Pension Contribution	Proportionate Share
Claremont SD	\$ 2,647,463	0.45723552%
Cocheco Academy of The Arts	19,153	0.00330778%
Colebrook SD	426,868	0.07372320%
Community College System of Nh	5,780,566	0.99834469%
Concord SD	8,044,021	1.38925939%
Contoocook Valley SD	4,539,986	0.78408775%
Conway SD	2,648,791	0.45746490%
Conway Village Fire District	157,095	0.02713147%
Cook Memorial Library	5,860	0.00101213%
Coos County Institute	1,035,364	0.17881471%
Coos County Nursing Home	525,752	0.09080116%
Cornish SD	218,796	0.03778760%
County of Merrimack	5,161,799	0.89147915%
Croydon Village School	26,950	0.00465445%
Deerfield Community School	719,519	0.12426607%
Derry Coop SD	5,148,324	0.88915203%
Derry Housing Authority	5,940	0.00102587%
Dover Housing Authority	196,072	0.03386305%
Dresden SD	1,357,725	0.23448871%
Dunbarton SD - SAU 67	295,930	0.05110927%
East Kingston SD	212,722	0.03673853%
Epping SD	1,512,783	0.26126832%
Epsom SD	554,524	0.09577017%
Errol SD	22,430	0.00387380%
Exeter Reg Coop SD	5,270,464	0.91024634%
Exeter SD	1,965,523	0.33945978%
Fall Mountain Reg SD	2,685,265	0.46376427%
Farmington SD - (SAU 61)	1,315,952	0.22727424%
Franklin SD	1,430,049	0.24697965%
Freedom SD	123,499	0.02132913%
Fremont SD - SAU 83	573,656	0.09907452%
Gilford SD	2,125,959	0.36716821%
Gilmanton SD	664,923	0.11483699%
Goffstown SD	3,913,267	0.67584896%
Goffstown Village Precinct	18,449	0.00318631%
Governor Wentworth Reg SD	4,442,144	0.76718965%
Grafton County	2,679,903	0.46283826%
Grantham SD	462,750	0.07992019%
Great Bay Elearning School	143,656	0.02481043%
Greenland SD	631,686	0.10909668%
Grs Coop SD	578,527	0.09991579%
Hampstead SD	1,699,552	0.29352458%
Hampton Falls SD	537,593	0.09284604%
Hampton SD - SAU 90	2,064,786	0.35660319%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2022

Entity	2022 Employer Pension Contribution	Proportionate Share
Hanover SD	\$ 983,420	0.16984366%
Harrisville SD	117,471	0.02028799%
Haverhill Coop SD	1,123,150	0.19397594%
Henniker SD	638,720	0.11031142%
Hill SD	78,861	0.01361989%
Hillsboro-Deering SD	1,928,991	0.33315046%
Hillsborough County	5,367,770	0.92705189%
HinSDale SD	1,067,886	0.18443151%
Holderness SD	354,547	0.06123286%
Hollis SD	1,209,793	0.20893977%
Hollis-Brookline Coop	1,946,978	0.33625682%
Hooksett Public Library	51,422	0.00888089%
Hooksett SD	1,690,620	0.29198208%
Hooksett Sewer Commission	59,348	0.01024981%
Hooksett Village Wtr Precinct	52,507	0.00906835%
Hopkinton SD	1,729,256	0.29865479%
Hudson SD	4,589,266	0.79259863%
Inter-Lakes SD	2,400,676	0.41461376%
Jackson SD	120,627	0.02083314%
Jaffrey-Rindge Coop SD	2,228,132	0.38481408%
John Stark SD	1,061,164	0.18327057%
Kearsarge Reg SD - SAU 65	3,573,530	0.61717383%
Keene SD	4,852,905	0.83813097%
Kensington SD	293,165	0.05063163%
Laconia Housing & Redevelopmnt	208,043	0.03593057%
Laconia SD	3,524,907	0.60877637%
Laconia Water Works	146,017	0.02521823%
Lafayette Reg SD	245,257	0.04235765%
Lakes Region Mutual Fire Aid	108,426	0.01872599%
Lakes Region Planning Comm.	39,243	0.00677747%
Land & Comm Heritage Inv Prog	21,923	0.00378621%
Landaff SD	22,881	0.00395173%
Lebanon SD	3,851,895	0.66524950%
Lempster SD	185,116	0.03197091%
Lincoln-Woodstock Coop SD	656,115	0.11331577%
Lisbon Reg SD	594,919	0.10274670%
Litchfield SD	1,998,611	0.34517425%
Littleton Public Library	20,438	0.00352978%
Littleton SD	1,378,351	0.23805090%
Littleton Water & Light	177,303	0.03062148%
Londonderry SD	7,094,111	1.22520323%
Lower Bartlett Water Precinct	21,318	0.00368172%
Lyme SD	438,848	0.07579220%
Madison SD	273,636	0.04725880%

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Schedule of Employer Allocations
Year Ended June 30, 2022

Entity	2022 Employer Pension Contribution	Proportionate Share
Manchester SD	\$ 16,728,247	2.88908659%
Marlborough SD	287,783	0.04970213%
Marlow SD	69,700	0.01203773%
Mascenic Reg SD	1,490,320	0.25738883%
Mascoma Valley Regional SD	2,092,031	0.36130860%
Mason SD (SAU 89)	116,873	0.02018477%
Meriden Village Water District	7,521	0.00129893%
Merrimack SD	5,927,015	1.02363747%
Merrimack Valley SD	3,587,829	0.61964349%
Merrimack Village District	151,156	0.02610576%
Middleton SD	163,168	0.02818025%
Milan SD	118,152	0.02040561%
Milford Area Communication Ctr	46,234	0.00798502%
Milford SD	3,530,268	0.60970218%
Milton SD	794,615	0.13723567%
Monadnock Reg SD- SAU 93	2,664,250	0.46013479%
Monroe SD	236,579	0.04085883%
Mont Vernon SD	334,309	0.05773759%
Moultonborough SD - SAU 45	1,317,641	0.22756596%
Mountain Lakes District	2,695	0.00046549%
Nashua Airport Authority	42,935	0.00741523%
Nashua Housing Redevelop Auth	203,085	0.03507426%
Nelson SD	92,163	0.01591728%
New Boston SD	703,859	0.12156147%
New Castle SD	69,511	0.01200505%
New London-Springfield Wtr Sys	24,978	0.00431391%
Newfields SD	203,430	0.03513384%
Newfound Area SD	2,098,401	0.36240871%
Newington SD	105,833	0.01827807%
Newmarket Housing Authority	18,387	0.00317558%
Newmarket SD	1,938,353	0.33476724%
Newport SD	1,431,951	0.24730810%
Next Charter School	89,851	0.01551783%
Nh Comm Development Fin Auth	11,672	0.00201591%
Nh Municipal Bond Bank	33,235	0.00573986%
Nh Retirement System		0.00000000%
North Conway Wtr Precinct	154,335	0.02665479%
North Country Charter Academy	42,677	0.00737056%
North Country Edu Srvc Ag Inc	114,542	0.01978215%
North Hampton SD	793,314	0.13701100%
Northumberland SD	543,988	0.09395060%
Northwood SD	521,325	0.09003649%
Nottingham SD	667,830	0.11533892%
Oyster River Coop SD	4,007,724	0.69216221%

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Schedule of Employer Allocations
Year Ended June 30, 2022

Entity	2022 Employer Pension Contribution	Proportionate Share
Pease Development Authority	\$ 533,656	0.09216614%
Pelham SD	2,469,082	0.42642792%
Pembroke SD	2,260,426	0.39039153%
Pemi Baker Coop	1,169,099	0.20191162%
Piermont SD	93,992	0.01623313%
Pittsburg SD	217,037	0.03748385%
Pittsfield SD	903,370	0.15601830%
Plainfield SD	419,441	0.07244035%
Plaistow Public Library	23,889	0.00412583%
Plymouth SD	775,551	0.13394314%
Plymouth Village Water & Sewer	78,565	0.01356874%
Portsmouth Housing Authority	270,981	0.04680031%
Portsmouth SD	5,409,872	0.93432316%
Profile SD	482,319	0.08329989%
Prospect Mountain High School	895,982	0.15474245%
Raymond SD	1,826,720	0.31548739%
Rivendell Interstate SD	251,391	0.04341697%
Rochester SD	5,992,274	1.03490804%
Rockingham County	4,189,154	0.72349658%
Rockingham Planning Comm	56,343	0.00973091%
Rollinsford SD	266,501	0.04602659%
Rumney SD	225,240	0.03890059%
Rye SD	869,623	0.15019012%
Rye Water District	34,985	0.00604224%
Salem Housing Authority	49,173	0.00849258%
Salem SD	6,139,638	1.06035891%
Sanborn Regional SD	2,784,889	0.48097007%
Sanbornton Public Library	10,894	0.00188147%
Sandown Public Library	14,095	0.00243434%
SAU 02	97,109	0.01677139%
SAU 03	1,848,060	0.31917306%
SAU 06	134,483	0.02322612%
SAU 07	101,630	0.01755220%
SAU 09	146,281	0.02526382%
SAU 13	65,786	0.01136178%
SAU 15	99,566	0.01719569%
SAU 16	271,947	0.04696713%
SAU 19	193,881	0.03348454%
SAU 20	71,446	0.01233917%
SAU 21	187,724	0.03242119%
SAU 23	245,387	0.04238000%
SAU 24	179,050	0.03092314%
SAU 29	311,898	0.05386697%
SAU 34	102,086	0.01763099%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2022

Entity	2022 Employer Pension Contribution	Proportionate Share
SAU 35	\$ 125,979	0.02175752%
SAU 39	219,836	0.03796718%
SAU 41	192,346	0.03321954%
SAU 42	15,628,166	2.69909478%
SAU 44	165,750	0.02862612%
SAU 46	96,852	0.01672706%
SAU 48	191,232	0.03302711%
SAU 50	148,332	0.02561801%
SAU 53	481,560	0.08316875%
SAU 58	54,765	0.00945832%
SAU 67	110,611	0.01910333%
SAU 70	166,160	0.02869693%
Seabrook SD	1,474,447	0.25464751%
Seacoast Charter School	203,135	0.03508287%
Shaker Regional SD - SAU 80	2,032,711	0.35106361%
Somersworth Housing Authority	85,961	0.01484601%
Somersworth SD	2,250,627	0.38869925%
Souhegan Coop SD	1,659,506	0.28660837%
South Hampton SD	188,945	0.03263213%
Southern Nh Planning Comm	86,356	0.01491427%
Stark SD	30,058	0.00519114%
State of New Hampshire	107,566,038	18.57741577%
Stewartstown SD	104,941	0.01812414%
Stoddard SD	87,249	0.01506853%
Strafford County	5,099,296	0.88068442%
Strafford SD	574,585	0.09923488%
Stratford SD	104,352	0.01802225%
Stratham SD	1,089,149	0.18810377%
Sullivan County	1,646,247	0.28431846%
Sunapee SD	1,074,126	0.18550920%
Swnh District Fire Mutual Aid	144,459	0.02494911%
Tamworth SD	441,689	0.07628281%
Thornton Public School Library	3,367	0.00058152%
Thornton SD	409,578	0.07073699%
Tilton-Northfield Fire Dist	412,049	0.07116378%
Timberlane Reg SD	6,163,133	1.06441675%
Town of Alexandria	69,372	0.01198096%
Town of Allenstown	407,228	0.07033124%
Town of Alstead	35,421	0.00611748%
Town of Alton	696,985	0.12037428%
Town of Amherst	554,196	0.09571354%
Town of Andover	39,664	0.00685018%
Town of Antrim	215,187	0.03716427%
Town of Ashland	220,584	0.03809638%

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Schedule of Employer Allocations
Year Ended June 30, 2022

Entity	2022 Employer Pension Contribution	Proportionate Share
Town of Atkinson	\$ 347,040	0.05993634%
Town of Auburn	327,083	0.05648959%
Town of Barnstead	300,116	0.05183210%
Town of Barrington	483,213	0.08345427%
Town of Bartlett	83,695	0.01445478%
Town of Bedford	2,556,572	0.44153811%
Town of Belmont	729,273	0.12595064%
Town of Bennington	72,237	0.01247592%
Town of Bethlehem	181,521	0.03134988%
Town of Boscawen	252,611	0.04362770%
Town of Bow	733,460	0.12667373%
Town of Bradford	83,445	0.01441147%
Town of Brentwood	226,995	0.03920366%
Town of Bristol	539,050	0.09309780%
Town of Brookline	347,069	0.05994133%
Town of Campton	315,428	0.05447664%
Town of Canaan	235,302	0.04063827%
Town of Candia	147,281	0.02543643%
Town of Canterbury	85,464	0.01476024%
Town of Carroll	141,040	0.02435867%
Town of Center Harbor	121,102	0.02091522%
Town of Charlestown	267,307	0.04616582%
Town of Chester	373,428	0.06449361%
Town of Chesterfield	215,275	0.03717955%
Town of Chichester	118,903	0.02053537%
Town of Clarksville	5,979	0.00103253%
Town of Colebrook	200,959	0.03470700%
Town of Conway	1,027,474	0.17745203%
Town of Cornish	33,187	0.00573169%
Town of Croydon	6,931	0.00119697%
Town of Danville	129,956	0.02244428%
Town of Deerfield	255,428	0.04411417%
Town of Deering	38,793	0.00669976%
Town of Derry	4,748,621	0.82012043%
Town of Dorchester	12,646	0.00218403%
Town of Dublin	111,256	0.01921463%
Town of Dunbarton	148,143	0.02558531%
Town of Durham	1,652,240	0.28535356%
Town of East Kingston	147,985	0.02555812%
Town of Effingham	38,550	0.00665786%
Town of Enfield	323,166	0.05581313%
Town of Epping	735,374	0.12700431%
Town of Epsom	264,043	0.04560208%
Town of Exeter	1,970,081	0.34024693%

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Entity	2022 Employer Pension Contribution	Proportionate Share
Town of Farmington	\$ 267,330	0.04616971%
Town of Fitzwilliam	126,107	0.02177952%
Town of Francestown	42,649	0.00736579%
Town of Franconia	79,534	0.01373614%
Town of Freedom	47,336	0.00817530%
Town of Fremont	128,946	0.02226981%
Town of Gilford	1,160,686	0.20045873%
Town of Gilmanton	288,428	0.04981361%
Town of Goffstown	1,968,694	0.34000738%
Town of Gorham	379,350	0.06551647%
Town of Goshen	23,302	0.00402437%
Town of Grafton	57,926	0.01000419%
Town of Grantham	211,223	0.03647963%
Town of Greenfield	116,487	0.02011816%
Town of Greenland	355,493	0.06139622%
Town of Greenville	155,305	0.02682222%
Town of Groton	13,566	0.00234286%
Town of Hampstead	519,174	0.08966501%
Town of Hampton	2,876,440	0.49678153%
Town of Hampton Falls	207,673	0.03586662%
Town of Hancock	41,462	0.00716080%
Town of Hanover	2,009,127	0.34699043%
Town of Harrisville	18,361	0.00317108%
Town of Haverhill	201,724	0.03483921%
Town of Hebron	30,407	0.00525144%
Town of Henniker	393,931	0.06803468%
Town of Hillsborough	391,097	0.06754518%
Town of Hinsdale	254,528	0.04395882%
Town of Holderness	188,603	0.03257301%
Town of Hollis	889,237	0.15357751%
Town of Hooksett	1,902,272	0.32853588%
Town of Hopkinton	530,496	0.09162045%
Town of Hudson	3,504,014	0.60516802%
Town of Jackson	107,910	0.01863688%
Town of Jaffrey	560,453	0.09679413%
Town of Jefferson	13,426	0.00231880%
Town of Kensington	141,805	0.02449068%
Town of Kingston	371,882	0.06422661%
Town of Lancaster	346,125	0.05977831%
Town of Lee	380,862	0.06577757%
Town of Lempster	32,215	0.00556377%
Town of Lincoln	418,885	0.07234445%
Town of Lisbon	72,664	0.01254959%
Town of Litchfield	504,328	0.08710093%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2022

Entity	2022 Employer Pension Contribution	Proportionate Share
Town of Littleton	\$ 786,840	0.13589280%
Town of Londonderry	3,829,977	0.66146416%
Town of Loudon	346,963	0.05992298%
Town of Lyme	120,248	0.02076772%
Town of Lyndeborough	13,322	0.00230074%
Town of Madison	178,883	0.03089430%
Town of Marlborough	103,750	0.01791833%
Town of Marlow	22,227	0.00383883%
Town of Mason	45,621	0.00787899%
Town of Meredith	839,184	0.14493308%
Town of Merrimack	3,267,411	0.56430507%
Town of Middleton	90,749	0.01567296%
Town of Milford	1,385,487	0.23928336%
Town of Milton	321,741	0.05556692%
Town of Monroe	26,986	0.00466061%
Town of Mont Vernon	131,519	0.02271431%
Town of Moultonborough	599,389	0.10351877%
Town of Nelson	24,747	0.00427393%
Town of New Boston	183,687	0.03172399%
Town of New Castle	169,818	0.02932872%
Town of New Durham	194,194	0.03353861%
Town of New Hampton	164,120	0.02834476%
Town of New Ipswich	146,058	0.02522531%
Town of New London	492,389	0.08503904%
Town of Newbury	110,349	0.01905799%
Town of Newfields	80,695	0.01393658%
Town of Newington	553,838	0.09565180%
Town of Newmarket	695,457	0.12011037%
Town of Newport	631,607	0.10908306%
Town of Newton	211,453	0.03651938%
Town of North Hampton	774,503	0.13376218%
Town of Northfield	211,718	0.03656524%
Town of Northumberland	139,900	0.02416180%
Town of Northwood	277,358	0.04790163%
Town of Nottingham	178,034	0.03074781%
Town of Orford	54,221	0.00936441%
Town of Ossipee	406,985	0.07028919%
Town of Pelham	1,717,187	0.29657034%
Town of Pembroke	449,933	0.07770655%
Town of Peterborough	804,856	0.13900431%
Town of Piermont	23,126	0.00399400%
Town of Pittsburg	42,107	0.00727223%
Town of Pittsfield	287,113	0.04958646%
Town of Plainfield	151,272	0.02612569%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2022

Entity	2022 Employer Pension Contribution	Proportionate Share
Town of Plaistow	\$ 694,251	0.11990208%
Town of Plymouth	789,802	0.13640439%
Town of Raymond	701,980	0.12123688%
Town of Rindge	298,244	0.05150886%
Town of Rollinsford	110,556	0.01909384%
Town of Rumney	58,256	0.01006129%
Town of Rye	836,783	0.14451836%
Town of Salem	5,273,113	0.91070391%
Town of Salisbury	10,142	0.00175163%
Town of Sanbornton	245,869	0.04246324%
Town of Sandown	280,240	0.04839940%
Town of Sandwich	67,209	0.01160750%
Town of Seabrook	2,108,443	0.36414294%
Town of Shelburne	13,598	0.00234843%
Town of South Hampton	39,793	0.00687259%
Town of Springfield	65,833	0.01136989%
Town of Stark	2,499	0.00043159%
Town of Stewartstown	5,541	0.00095694%
Town of Strafford	171,773	0.02966635%
Town of Stratford	10,712	0.00185010%
Town of Stratham	534,845	0.09237149%
Town of Sugar Hill	79,500	0.01373030%
Town of Sunapee	375,548	0.06485971%
Town of Sutton	64,588	0.01115473%
Town of Swanzey	258,123	0.04457973%
Town of Tamworth	111,363	0.01923315%
Town of Thornton	169,782	0.02932257%
Town of Tilton	403,868	0.06975078%
Town of Troy	87,154	0.01505208%
Town of Troy Water And Sewer	20,005	0.00345495%
Town of Tuftonboro	203,996	0.03523155%
Town of Unity	18,467	0.00318932%
Town of Wakefield	538,724	0.09304144%
Town of Walpole	233,712	0.04036375%
Town of Warner	160,826	0.02777576%
Town of Warren	15,151	0.00261668%
Town of Washington	58,042	0.01002422%
Town of Waterville Valley	285,191	0.04925455%
Town of Weare	533,805	0.09219190%
Town of Webster	54,723	0.00945098%
Town of Westmoreland	24,605	0.00424946%
Town of Whitefield	201,115	0.03473397%
Town of Wilmot	68,373	0.01180843%
Town of Wilton	214,135	0.03698259%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2022

Entity	2022 Employer Pension Contribution	Proportionate Share
Town of Winchester	\$ 197,197	0.03405738%
Town of Windham	1,726,150	0.29811839%
Town of Wolfeboro	1,143,745	0.19753286%
Town of Woodstock	172,779	0.02984011%
Unity SD	149,721	0.02585784%
Village District of Eastman	39,865	0.00688490%
Village District of Eidelweiss	19,632	0.00339060%
Virtual Lrng Acad Charter Schl	769,750	0.13294121%
Wakefield SD	672,627	0.11616741%
Warner Village Water District	14,842	0.00256340%
Warren SD	139,897	0.02416116%
Washington SD	70,775	0.01222328%
Waterville Estates Village Dis	77,823	0.01344052%
Waterville Valley SD	111,865	0.01931992%
Weare SD	1,072,011	0.18514393%
Weeks Public Library	12,627	0.00218079%
Wentworth SD	125,451	0.02166630%
Westmoreland SD	203,642	0.03517034%
White Mountains Reg SD	1,855,040	0.32037859%
Wilton-Lyndeborough Coop SD	983,951	0.16993528%
Winchester SD	563,043	0.09724151%
Windham SD	4,379,230	0.75632408%
Winnacunnet Coop SD	2,415,191	0.41712052%
Winnisquam Reg SD	2,119,378	0.36603163%
Woodsville Fire District	69,074	0.01192948%
Woodsville Water & Light Dept	54,331	0.00938342%
Total for All Entities	\$ 579,015,074	100.00%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year Ended June 30, 2022

Deferred Outflows of Resources																	Deferred Inflows of Resources																	Pension Expense		
(excluding contributions subsequent to June 30, 2022)																																				
Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense																					
Allenstown SD	0.0897%	\$ 5,144,166	\$ 96,547	\$ 194,957	\$ 273,629	\$ 103,201	\$ 668,334	\$ (19,748)	\$ -	\$ -	\$ (74,339)	\$ (94,087)	\$ 516,706	\$ 37,346	\$ 554,052																					
Allenstown Sewer Commission	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0	(39,168)																					
Alton SD	0.1442%	8,271,494	155,241	313,479	439,977	207,494	1,116,191	(31,753)	0	0	(252,333)	(284,086)	830,830	(42,777)	788,053																					
Amherst SD	0.4729%	27,127,154	509,128	1,028,084	1,442,948	1,169,214	4,149,374	(104,137)	0	0	0	(104,137)	2,724,787	665,905	3,390,692																					
Andover SD	0.0584%	3,350,675	62,886	126,986	178,229	74,239	442,340	(12,863)	0	0	(174,608)	(187,471)	336,559	48,155	384,714																					
Androscoggin Valley Reg Refuse	0.0186%	1,069,389	20,071	40,528	56,883	107,344	224,826	(4,105)	0	0	(6,013)	(10,118)	107,415	21,721	129,136																					
Ashland Electric Dept - Emp	0.0000%	0	0	0	0	0	0	0	0	0	(169,618)	(169,618)	0	(82,518)	(82,518)																					
Ashland SD	0.0572%	3,283,855	61,632	124,454	174,675	174,534	535,295	(12,606)	0	0	(33,791)	(46,397)	329,847	77,587	407,434																					
Auburn SD	0.1367%	7,842,207	147,184	297,210	417,143	365,656	1,227,193	(30,105)	0	0	(82,181)	(112,286)	787,711	133,576	921,287																					
Baker Free Library - Emp	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0	(26,277)																					
Barnstead SD	0.1359%	7,793,674	146,273	295,370	414,561	287,195	1,143,399	(29,919)	0	0	(217,808)	(247,727)	782,836	113,792	896,628																					
Barrington SD	0.2706%	15,524,768	291,372	588,369	825,794	467,694	2,173,229	(59,597)	0	0	(4,741)	(64,338)	1,559,385	227,560	1,786,945																					
Bartlett SD	0.0828%	4,748,184	89,115	179,950	252,565	16,785	538,415	(18,227)	0	0	(150,553)	(168,780)	476,931	(3,173)	473,758																					
Bath SD	0.0217%	1,244,758	23,362	47,175	66,211	83,862	220,610	(4,778)	0	0	0	(4,778)	125,030	42,667	167,697																					
Bcep Solid Waste District	0.0072%	414,784	7,785	15,720	22,063	96,516	142,084	(1,592)	0	0	(69,108)	(70,700)	41,663	(29,427)	12,236																					
Bedford SD	1.0785%	61,866,124	1,161,117	2,344,647	3,290,784	715,112	7,511,660	(237,494)	0	0	(1,360,138)	(1,597,632)	6,214,143	955,943	7,170,086																					
Belknap County	0.2941%	16,867,869	316,580	639,271	897,236	1,292,079	3,145,166	(64,753)	0	0	(384,964)	(449,717)	1,694,293	36,114	1,730,407																					
Belknap County Conserv. Dist	0.0012%	68,901	1,293	2,611	3,665	108	7,677	(265)	0	0	(6,298)	(6,563)	6,921	(3,657)	3,264																					
Berlin Housing Authority	0.0072%	411,683	7,727	15,602	21,898	27,668	72,895	(1,580)	0	0	(2,987)	(4,567)	41,352	(792)	40,560																					
Berlin Water Works	0.0147%	844,101	15,842	31,990	44,899	3,678	96,409	(3,240)	0	0	(62,415)	(65,655)	84,786	(36,333)	48,453																					
Bethlehem SD	0.0609%	3,493,173	65,561	132,387	185,809	355,087	738,844	(13,410)	0	0	(25,338)	(38,748)	350,872	98,775	449,647																					
Bow SD - SAU 67	0.4863%	27,897,182	523,580	1,057,267	1,483,907	148,727	3,213,481	(107,093)	0	0	(106,497)	(213,590)	2,802,133	236,119	3,038,252																					
Brentwood SD	0.0853%	4,894,428	91,860	185,493	260,344	179,215	716,912	(18,789)	0	0	0	(18,789)	491,621	147,380	639,001																					
Brookline Public Library	0.0017%	94,688	1,777	3,589	5,037	4,432	14,835	(363)	0	0	(15,457)	(15,820)	9,511	(8,261)	1,250																					
Brookline SD	0.1357%	7,785,115	146,113	295,046	414,106	7,774	863,039	(29,886)	0	0	(338,151)	(368,037)	781,976	35,490	817,466																					
Campton SD	0.0931%	5,339,823	100,219	202,372	284,036	13,056	599,683	(20,499)	0	0	0	(221,971)	536,359	4,312	540,671																					
Campton/Thornton Fire Dept	0.0000%	0	0	0	0	0	0	0	0	0	0	(215,540)	(215,540)	0	(152,616)	(152,616)																				
Candia SD	0.0729%	4,182,096	78,490	158,496	222,454	0	459,440	(16,054)	0	0	(298,298)	(314,352)	420,071	(65,260)	354,811																					
Carroll County	0.3348%	19,207,308	360,487	727,932	1,021,675	1,177,766	3,287,860	(73,734)	0	0	0	(73,734)	1,929,278	218,390	2,147,668																					
Center Conway Fire Precinct	0.0030%	173,714	3,260	6,584	9,240	1,336	20,420	(667)	0	0	(14,755)	(15,422)	17,449	(6,560)	10,889																					
Central Hooksett Wtr Precinct	0.0049%	279,191	5,240	10,581	14,851	28,608	59,280	(1,072)	0	0	(39,115)	(40,187)	28,043	(5,269)	22,774																					
Cheshire County	0.4256%	24,411,785	458,166	925,175	1,298,512	171,682	2,853,535	(93,713)	0	0	(424,290)	(518,003)	2,452,042	(570,139)	1,881,903																					
Chester SD - (SAU 82)	0.1317%	7,553,843	141,772	286,281	401,804	525,684	1,355,541	(28,998)	0	0	0	(28,998)	758,746	216,118	974,864																					
Chesterfield SD	0.0738%	4,234,581	79,476	160,485	225,246	53,090	518,297	(16,256)	0	0	(113,565)	(129,821)	425,343	64,957	490,300																					
Chichester SD	0.0672%	3,852,411	72,303	146,001	204,917	119,278	542,499	(14,789)	0	0	(100,953)	(115,742)	386,955	28,912	415,867																					
City of Berlin	0.2325%	13,333,930	250,254	505,339	709,259	0	1,464,852	(51,187)	0	0	(353,372)	(404,559)	1,339,327	(395,365)	943,962																					
City of Claremont	0.2265%	12,994,179	243,878	492,463	691,187	0	1,427,528	(49,882)	0	0	(425,513)	(475,395)	1,305,200	(488,944)	816,256																					
City of Concord	1.2895%	73,965,499	1,388,201	2,803,197	3,934,374	1,966,913	10,092,685	(283,941)	0	0	(2,664,529)	(2,948,470)	7,429,465	(859,788)	6,569,677																					
City of Dover	1.5990%	91,721,217	1,721,444	3,476,116	4,878,836	914,344	10,990,740	(352,103)	0	0	(1,540,494)	(1,892,597)	9,212,939	293,860	9,506,799																					
City of Franklin	0.2010%	11,527,580	216,352	436,880	613,175	235,425	1,501,832	(44,252)	0	0	(412,159)	(456,411)	1,157,888	(193,919)	1,021,969																					
City of Laconia	0.6949%	39,862,698	748,152	1,510,745	2,120,377	459,285	4,838,559	(153,026)	0	0	(567,514)	(720,540)	4,004,009	(441,003)	3,563,006																					
City of Lebanon	0.4678%	26,834,182	503,630	1,016,981	1,427,364	881,726	3,829,701	(103,012)	0	0	(1,005,463)	(1,108,475)	2,695,360	(271,279)	2,424,081																					
City of Manchester	0.5020%	28,792,916	540,392	1,091,215	1,531,553	546,392	3,709,552	(110,531)	0	0	(400,758)	(511,289)	2,892,105	(154,950)	2,737,155																					
City of Nashua	2.3284%	133,559,540	2,506,675	5,061,735	7,104,301	198,513	14,871,224	(512,713)	0	0	(5,749,375)	(6,262,088)	13,415,389	(1,960,325)	11,455,064																					
City of Portsmouth	2.3563%	135,160,146	2,536,715	5,122,396	7,189,440	3,851,846	18,700,397	(158,857)	0	0	(4,112,401)	(4,631,258)	13,576,162	(500,579)	13,075,583																					
City of Rochester	1.0347%	59,350,009	1,113,894	2,249,289	3,156,947	1,070,783	7,590,913	(227,835)	0	0	(232,633)	(460,468)	5,961,412	126,359	6,087,771																					
City of Somersworth	0.5882%	33,739,492	633,230	1,278,683	1,794,672	495,898	4,202,483	(129,520)	0	0	(348,276)	(477,796)	3,388,964	(96,242)	3,292,722																					
City of Concord	0.2561%	14,692,178	275,746	556,815	781,507	443,357	2,057,425	(56,401)	0	0	(28,096)	(84,497)	1,475,756	87,283	1,563,039																					
Cocheco Academy of The Arts	0.4572%	26,227,635	492,246	993,994	1,395,101	1,063,068	3,944,409	(100,684)	0	0	(934,950)	(1,035,634)	2,634,435	200,547	2,834,982																					
Colebrook SD	0.0033%	189,743	3,561	7,191	10,093	0	20,845	(728)	0	0	(91,963)	(92,691)	19,059	(35,396)	(16,337)																					
Community College System of NH	0.0737%	4,228,855	79,368	160,268	224,941	817,240	1,281,817	(16,234)	0	0	(800,444)	(816,678)	424,767	(51,747)	373,020																					
Concord SD	0.9983%	57,266,361	1,074,788	2,170,321	3,046,113	0	6,291,222	(219,836)	0	0	(3,434,519)	(3,654,355)	5,752,120	(2,407,493)	3,344,627																					
Concord SD																																				

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year Ended June 30, 2022

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
(excluding contributions subsequent to June 30, 2022)																						
Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Outflows of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense							
Farmington SD - (SAU 61)	0.2273%	13,036,748	244,677	494,076	693,451	486,042	1,918,246	(50,046)	0	0	(1,645,456)	(1,695,502)	1,309,476	(189,369)	1,120,107							
Franklin SD	0.2470%	14,167,073	265,891	536,914	753,575	739,305	2,295,685	(54,385)	0	0	(54,385)	0	1,423,012	400,182	1,823,194							
Freedom SD	0.0213%	1,223,468	22,962	46,368	65,079	23,189	157,598	(4,697)	0	0	(124,922)	(129,619)	122,891	(17,216)	105,675							
Fremont SD - SAU 83	0.0991%	5,683,041	106,661	215,380	302,292	4,345	628,678	(21,816)	0	0	(185,373)	(207,189)	570,833	(44,830)	526,003							
Gilford SD	0.3672%	21,061,248	395,282	798,194	1,120,290	7,720	2,321,486	(80,851)	0	0	(658,104)	(738,955)	2,115,497	(118,611)	1,996,886							
Gilmanston SD	0.1148%	6,587,196	123,630	249,646	350,386	542,949	1,266,611	(25,287)	0	0	(650,780)	(676,067)	661,651	33,624	695,275							
Goffstown SD	0.6758%	38,767,581	727,598	1,469,242	2,062,126	905,156	5,164,122	(148,822)	0	0	(122,103)	(270,925)	3,894,010	656,890	4,550,900							
Goffstown Village Precinct	0.0032%	182,769	3,430	6,927	9,722	4,154	24,233	(702)	0	0	(5,316)	(6,018)	18,358	(2,143)	16,215							
Governor Wentworth Reg SD	0.7672%	44,007,009	825,933	1,667,809	2,340,821	939,220	5,773,783	(168,936)	0	0	0	(168,936)	4,420,285	589,855	5,010,140							
Grafton County	0.4628%	26,549,008	498,278	1,006,173	1,412,195	3,206	2,919,852	(101,917)	0	0	(1,144,128)	(1,246,045)	2,666,715	(546,772)	2,119,943							
Grantham SD	0.0799%	4,584,328	86,040	173,740	243,850	347,909	851,539	(17,598)	0	0	(183,105)	(200,703)	460,473	104,096	564,569							
Great Bay Elearning School	0.0248%	1,423,158	26,710	53,936	75,701	121,550	277,897	(5,463)	0	0	(82,468)	(87,931)	142,949	12,997	155,946							
Greenland SD	0.1091%	6,257,927	117,450	237,167	332,872	286,827	974,316	(24,023)	0	0	(328,836)	(352,859)	628,578	172,148	800,726							
Grs Coop SD	0.0999%	5,731,296	107,566	217,209	304,859	185,647	815,281	(22,001)	0	0	(253,117)	(275,118)	575,680	1,244	576,924							
Hampstead SD	0.2935%	16,836,960	316,000	638,099	895,592	546,892	2,396,583	(64,634)	0	0	(106,716)	(171,350)	1,691,189	216,149	1,907,338							
Hampton Falls SD	0.0928%	5,325,775	99,955	201,840	283,289	80,965	666,049	(20,445)	0	0	(288,763)	(309,208)	534,948	9,187	544,135							
Hampton SD - SAU 90	0.3566%	20,455,226	383,908	775,227	1,088,055	480,499	2,727,689	(78,524)	0	0	(600,403)	(678,927)	2,054,625	110,521	2,165,146							
Hanover SD	0.1698%	9,742,452	182,848	369,226	518,221	131,803	1,202,098	(37,400)	0	0	(252,989)	(290,389)	978,581	99,909	1,078,490							
Harrisville SD	0.0203%	1,163,750	21,842	44,105	61,902	160,509	288,358	(4,467)	0	0	(12,537)	(17,004)	116,893	33,491	150,384							
Haverhill Coop SD	0.1940%	11,126,716	208,829	421,688	591,852	305,605	1,527,974	(42,714)	0	0	(94,507)	(137,221)	1,117,623	59,124	1,176,747							
Henniker SD	0.1103%	6,327,610	118,758	239,808	336,578	5,690	700,834	(24,291)	0	0	(81,330)	(105,621)	635,577	(15,572)	620,005							
Hill SD	0.0136%	781,253	14,663	29,608	41,556	38,667	124,494	(2,999)	0	0	(47,527)	(50,526)	78,473	23,504	101,977							
Hillsboro-Deering SD	0.3332%	19,109,944	358,660	724,242	1,016,496	229,366	2,328,764	(73,360)	0	0	(631,536)	(704,896)	1,919,499	149,273	2,068,772							
Hillsborough County	0.9271%	53,176,913	998,036	2,015,337	2,828,587	1,588,098	7,430,538	(204,137)	0	0	(852,608)	(1,056,745)	5,341,356	(542,687)	4,798,669							
Hinsdale SD	0.1844%	10,579,232	198,553	400,939	562,731	326,418	1,488,641	(40,612)	0	0	(134,294)	(174,906)	1,062,631	260,461	1,323,092							
Holderness SD	0.0612%	3,512,393	65,921	133,115	186,831	113,806	499,673	(13,483)	0	0	(124,856)	(138,339)	352,802	35,285	388,087							
Hollis SD	0.2089%	11,985,062	224,938	454,218	637,510	440,050	1,756,716	(46,009)	0	0	(134,025)	(180,034)	1,203,840	245,937	1,449,777							
Hollis-Brookline Coop	0.3363%	19,288,136	362,004	730,996	1,025,975	131,268	2,250,243	(74,044)	0	0	(328,641)	(402,685)	1,937,397	245,867	2,183,264							
Hooksett Public Library	0.0089%	509,422	9,561	19,306	27,097	20,174	76,138	(1,956)	0	0	(5,741)	(7,697)	51,169	525	51,694							
Hooksett SD	0.2920%	16,748,473	314,339	634,746	890,885	96,809	1,936,779	(64,295)	0	0	(541,393)	(605,688)	1,682,301	(8,124)	1,674,177							
Hooksett Sewer Commission	0.0102%	587,943	11,035	22,282	31,274	39,441	104,032	(2,257)	0	0	(11,660)	(13,917)	59,056	8,227	67,283							
Hooksett Village Wtr Precinct	0.0091%	520,171	9,763	19,714	27,669	37,573	94,719	(1,997)	0	0	(5,164)	(7,161)	52,249	5,159	57,408							
Hopkinton SD	0.2987%	17,131,229	321,523	649,252	911,245	693,305	2,575,325	(65,764)	0	0	(521,655)	(587,419)	1,720,746	188,880	1,909,626							
Hudson SD	0.7926%	45,464,504	853,288	1,723,046	2,418,349	752,236	5,746,919	(174,531)	0	0	(499,356)	(673,887)	4,566,683	354,373	4,921,056							
Inter-Lakes SD	0.4146%	23,782,789	446,361	901,337	1,265,054	400,410	3,013,162	(91,298)	0	0	(5,478)	(96,776)	2,388,862	359,997	2,748,859							
Jackson SD	0.0208%	1,195,016	22,428	45,290	63,565	110,599	241,882	(4,587)	0	0	(18,974)	(23,561)	120,033	42,268	162,301							
Jaffrey-Rindge Coop SD	0.3848%	22,073,446	414,279	836,555	1,174,131	422,923	2,847,888	(84,736)	0	0	(578,521)	(663,257)	2,217,168	(31,937)	2,185,231							
John Stark SD	0.1833%	10,512,639	197,304	398,415	559,188	0	1,154,907	(40,356)	0	0	(728,767)	(769,123)	1,055,942	(227,453)	828,489							
Kearsarge Reg SD - SAU 65	0.6172%	35,401,907	664,431	1,341,687	1,883,099	1,182,997	5,072,214	(135,902)	0	0	(51,819)	(187,721)	3,555,945	679,602	4,235,547							
Keene SD	0.8381%	48,076,297	902,307	1,822,030	2,557,275	253,594	5,535,206	(184,557)	0	0	(1,734,496)	(1,919,053)	4,829,024	(333,095)	4,495,929							
Kensington SD	0.0506%	2,904,299	54,509	110,069	154,486	321,364	640,428	(11,149)	0	0	0	(11,149)	291,722	138,835	430,557							
Laconia Housing & Redevelopmnt	0.0359%	2,061,021	38,682	78,110	109,630	274,437	500,859	(7,912)	0	0	0	(7,912)	207,019	81,777	288,796							
Laconia SD	0.6088%	34,920,213	655,390	1,323,431	1,857,476	1,726,667	5,562,964	(134,053)	0	0	0	(134,053)	3,507,561	717,613	4,225,174							
Laconia Water Works	0.0252%	1,446,547	27,149	54,822	76,945	48,741	207,657	(5,553)	0	0	(34,555)	(40,108)	145,298	(15,168)	130,130							
Lafayette Reg SD	0.0424%	2,429,689	45,601	92,082	129,240	41,074	307,997	(9,327)	0	0	(19,190)	(28,517)	244,050	30,196	274,246							
Lakes Region Mutual Fire Aid	0.0187%	1,074,145	20,160	40,709	57,136	53,117	171,122	(4,123)	0	0	(17,925)	(22,048)	107,892	(1,659)	106,233							
Lakes Region Planning Comm.	0.0068%	388,769	7,296	14,734	20,679	66,396	109,105	(1,492)	0	0	(5,136)	(6,628)	39,050	12,114	51,164							
Land & Comm Heritage Inv Prog	0.0038%	217,185	4,076	8,231	11,552	42,524	66,383	(834)	0	0	(450)	(1,284)	21,815	10,867	32,682							
Landaff SD	0.0040%	226,675	4,254	8,591	12,057	58,451	83,353	(870)	0	0	(491)	(1,361)	22,768	17,784	40,552							
Langdon - Police	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(10,086)	(10,086)							
Lebanon SD	0.6652%	38,159,587	716,188	1,446,199	2,029,785	441,892	4,634,064	(146,488)	0	0	(58,488)	(204,974)	3,832,940	390,723	4,223,663							
Lempster SD	0.0320%	1,833,889	34,419	69,502	97,548	37,060	238,529	(7,040)	0	0	(74,064)	(81,104)	184,205	16,940	201,145							
Lincoln-Woodstock Coop SD	0.1133%	6,499,938	121,992	246,339	345,745	1,213	715,289	(24,952)	0	0	(174,449)	(199,401)	652,886	(6,575)	646,311							
Lisbon Reg SD	0.1027%	5,893,687	110,614	223,363	313,497	86,899	734,373	(22,625)	0	0	(37,326)	(59,951)	591,991	40,069	632,060							
Litchfield SD	0.3452%																					

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year Ended June 30, 2022

Deferred Outflows of Resources								Deferred Inflows of Resources					Pension Expense			
(excluding contributions subsequent to June 30, 2022)																
Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	
Milford SD	0.6097%	34,973,323	656,387	1,325,444	1,860,302	470,395	4,312,528	(134,257)	0	0	(1,550,602)	(1,684,859)	3,512,896	12,435	3,525,331	
Milton SD	0.1372%	7,872,016	147,744	298,339	418,728	31,060	895,871	(30,219)	0	0	(476,195)	(506,414)	790,705	(37,536)	753,169	
Monadnock Reg SD- SAU 93	0.4601%	26,393,938	495,367	1,000,296	1,403,947	397,987	3,297,597	(101,322)	0	0	(1,299,862)	(1,401,184)	2,651,139	(276,565)	2,374,574	
Monroe SD	0.0409%	2,343,719	43,987	88,824	124,667	307,491	564,969	(8,997)	0	0	(64,702)	(73,699)	235,415	93,287	328,702	
Mont Vernon SD	0.0577%	3,311,901	62,158	125,517	176,167	201,750	565,592	(12,714)	0	0	(79,640)	(92,354)	332,664	149,044	481,708	
Moultonborough SD - SAU 45	0.2276%	13,053,480	244,991	494,710	694,341	262,016	1,696,058	(50,110)	0	0	(189,567)	(239,677)	1,311,157	85,969	1,397,126	
Mountain Lakes District	0.0005%	26,699	501	1,012	1,420	18,955	21,888	(102)	0	0	0	(102)	2,682	4,926	7,608	
Nashua Airport Authority	0.0074%	425,344	7,983	16,120	22,625	40,588	87,316	(1,633)	0	0	0	(1,633)	42,724	12,556	55,280	
Nashua Housing Redevelop Auth	0.0351%	2,011,903	37,760	76,249	107,017	127,183	348,209	(7,723)	0	0	(7,634)	(15,357)	202,086	9,492	211,578	
NE Interstate Water Pol Cntrl	0.0000%	0	0	0	0	0	0	0	0	0	(18,602)	(18,602)	0	(43,802)	(43,802)	
Nelson SD	0.0159%	913,032	17,136	34,603	48,566	62,174	162,479	(3,505)	0	0	(1,510)	(5,015)	91,709	35,361	127,070	
New Boston SD	0.1216%	6,972,923	130,869	264,265	370,904	155,280	921,318	(26,768)	0	0	(147,466)	(174,234)	700,395	38,558	738,953	
New Castle SD	0.0120%	688,625	12,924	26,098	36,629	7,463	83,114	(2,644)	0	0	(280,272)	(282,916)	69,169	(32,411)	36,758	
New London-Springfield Wtr Sys	0.0043%	247,450	4,644	9,378	13,162	8,266	35,450	(950)	0	0	(2,791)	(3,741)	24,855	(1,235)	23,620	
Newfields SD	0.0351%	2,015,321	37,824	76,378	107,199	90,924	312,325	(7,736)	0	0	(86,067)	(93,803)	202,429	5,008	207,437	
Newfound Area SD	0.3624%	20,788,240	390,158	787,848	1,105,768	417,610	2,701,384	(79,803)	0	0	(138,655)	(218,458)	2,088,075	71,169	2,159,244	
Newington SD	0.0183%	1,048,456	19,678	39,735	55,770	14,427	129,610	(4,025)	0	0	(43,203)	(47,228)	105,312	(3,671)	101,641	
Newmarket Housing Authority	0.0032%	182,154	3,419	6,903	9,689	99,347	119,358	(699)	0	0	0	(699)	18,296	33,092	51,388	
Newmarket SD	0.3348%	19,202,691	360,400	727,757	1,021,430	1,384,154	3,493,741	(73,716)	0	0	(19,179)	(92,895)	1,928,815	427,973	2,356,788	
Newport SD	0.2473%	14,185,916	266,244	537,628	754,577	509,257	2,067,706	(54,457)	0	0	(389,548)	(444,005)	1,424,904	196,971	1,621,875	
Next Charter School	0.0155%	890,127	16,706	33,735	47,348	75,942	173,731	(3,417)	0	0	(5,982)	(9,399)	89,409	52,816	142,225	
NH Comm Development Fin Auth	0.0020%	115,631	2,170	4,382	6,151	2,250	14,953	(444)	0	0	(4,449)	(4,893)	11,615	(2,485)	9,130	
NH Municipal Bond Bank	0.0057%	329,249	6,179	12,478	17,513	25,329	61,499	(1,264)	0	0	(4,310)	(5,574)	33,071	(28,918)	4,153	
NH Retirement System	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
North Conway Wtr Precinct	0.0267%	1,528,952	28,696	57,945	81,328	40,640	208,609	(5,869)	0	0	(43,083)	(48,952)	153,576	(21,063)	132,513	
North Country Charter Academy	0.0074%	422,788	7,935	16,023	22,489	43,281	89,728	(1,623)	0	0	(61,069)	(62,692)	42,467	(15)	42,452	
North Country Edu Srvc Ag Inc	0.0198%	1,134,734	21,297	43,005	60,359	4,567	129,228	(4,356)	0	0	(52,375)	(56,731)	113,978	(78,923)	35,055	
North Hampton SD	0.1370%	7,859,128	147,502	297,851	418,043	231,280	1,094,676	(30,170)	0	0	(287,856)	(318,026)	789,410	(35,466)	753,944	
Northumberland SD	0.0940%	5,389,129	101,144	204,241	286,659	144,908	736,952	(20,688)	0	0	(89,775)	(110,463)	541,311	123,461	664,772	
Northwood SD	0.0900%	5,164,613	96,931	195,732	274,716	180,681	748,060	(19,826)	0	0	0	(19,826)	518,760	128,909	647,669	
Nottingham SD	0.1153%	6,615,995	124,170	250,738	351,918	24,471	751,297	(25,398)	0	0	(120,896)	(146,294)	664,544	23,296	687,840	
Oyster River Coop SD	0.6922%	39,703,339	745,161	1,504,706	2,111,901	734,573	5,096,341	(152,415)	0	0	(1,340,055)	(1,492,470)	3,988,002	265,096	4,253,098	
Pease Development Authority	0.0922%	5,286,773	99,223	200,362	281,214	174,893	755,692	(20,295)	0	0	(208,312)	(228,607)	531,030	(68,621)	462,409	
Pelham SD	0.4264%	24,460,467	459,079	927,020	1,301,102	342,183	3,029,384	(93,900)	0	0	(88,062)	(181,962)	2,456,932	329,190	2,786,122	
Pembroke SD	0.3904%	22,393,373	420,284	848,680	1,191,149	184,177	2,644,290	(85,964)	0	0	(349,253)	(435,217)	2,249,303	(63,657)	2,185,646	
Pemi Baker Coop	0.2019%	11,581,919	217,372	438,940	616,066	5,588	1,277,966	(44,461)	0	0	(441,433)	(485,894)	1,163,346	(54,430)	1,108,916	
Penacook-Boscawen Water Precnt	0.0000%	0	0	0	0	0	0	0	0	0	(3,749)	(3,749)	0	(15,193)	(15,193)	
Piermont SD	0.0162%	931,151	17,476	35,289	49,530	29,934	132,229	(3,575)	0	0	(88,605)	(92,180)	93,529	(4,594)	88,935	
Pittsburg SD	0.0375%	2,150,122	40,354	81,487	114,369	85,948	322,158	(8,254)	0	0	(8,378)	(16,632)	215,969	27,858	243,827	
Pittsfield SD	0.1560%	8,949,420	167,965	339,172	476,038	288,845	1,272,020	(34,355)	0	0	(144,728)	(179,083)	898,925	77,384	976,309	
Plainfield SD	0.0724%	4,155,278	77,987	157,480	221,028	241,262	697,757	(15,951)	0	0	(228,726)	(244,677)	417,377	94,769	512,146	
Plaistow Public Library	0.0041%	236,661	4,442	8,969	12,588	5,776	31,775	(909)	0	0	(11,947)	(12,856)	23,771	5,149	28,920	
Plymouth SD	0.1339%	7,683,155	144,199	291,182	408,682	179,737	1,023,800	(29,494)	0	0	(252,577)	(282,071)	771,735	(25,193)	746,542	
Plymouth Village Water & Sewer	0.0136%	778,320	14,608	29,497	41,400	92,778	178,283	(2,988)	0	0	(143,860)	(146,848)	78,178	(27,992)	50,186	
Portsmouth Housing Authority	0.0468%	2,684,529	50,384	101,740	142,796	403,771	698,691	(10,305)	0	0	(37,961)	(48,266)	269,648	77,373	347,021	
Portsmouth SD	0.9343%	53,594,005	1,005,864	2,031,144	2,850,773	571,739	6,459,520	(205,738)	0	0	(583,998)	(789,736)	5,383,250	700,758	6,084,008	
Portsmouth-Josie F. Prescott	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(6,937)	(6,937)	
Profile SD	0.0833%	4,778,192	89,678	181,087	254,162	29,010	553,937	(18,343)	0	0	(65,556)	(83,899)	479,946	9,840	489,786	
Prospect Mountain High School	0.1547%	8,876,229	166,591	336,398	472,145	574,293	1,549,427	(34,074)	0	0	(142,765)	(176,839)	891,573	174,518	1,066,091	
Raymond SD	0.3155%	18,096,776	339,644	685,845	962,604	313,047	2,301,140	(69,471)	0	0	(774,349)	(843,820)	1,817,731	(9,406)	1,808,325	
Richmond-Pol	0.0000%	0	0	0	0	0	0	0	0	0	(3,279)	(3,279)	0	(968)	(968)	
Rivendell Interstate SD	0.0434%	2,490,456	46,741	94,385	132,472	368,591	642,189	(9,560)	0	0	(148,789)	(158,349)	250,154	167,987	418,141	
Rochester SD	1.0349%	59,363,690	1,114,151	2,249,808	3,157,674	405,280	6,926,913	(227,887)	0	0	(1,509,886)	(1,737,773)	5,962,786	(359,500)	5,603,286	
Rockingham County	0.7235%	41,500,712	778,895	1,572,824	2,207,506	2,031,819	6,591,044	(159,314)	0	0	(1,691,255)	(1,850,569)	4,168,539	(725,478)	3,443,061	
Rockingham Planning Comm	0.0097%	558,173	10,476	21,154	29,690	37,703	99,023	(2,143)	0	0	(4,655)	(6,798)	56,066	1,889	57,955	
Rollinsford SD	0.0460%	2,640,147	49,551	100,058	140,435	77,393	367,437	(10,135)	0	0	(121,388)	(131,523)	265,190	27,041	292,231	
Rumney SD	0.0389%	2,231,386	41,879	84,567	118,692	26,450	271,57									

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year Ended June 30, 2022

Deferred Outflows of Resources								Deferred Inflows of Resources					Pension Expense			
(excluding contributions subsequent to June 30, 2022)																
Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Outflows of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Total Employer Pension Expense	Total Employer Pension Expense	
SAU 23	0.0424%	2,430,977	45,625	92,131	129,309	129,505	396,570	(9,332)	0	0	(106,776)	(116,108)	244,179	4,497	248,676	
SAU 24	0.0309%	1,773,795	33,291	67,225	94,352	132,345	327,213	(6,809)	0	0	(564,903)	(571,712)	178,169	(93,878)	84,291	
SAU 29	0.0539%	3,089,881	57,992	117,103	164,357	20,153	359,605	(11,862)	0	0	(31,486)	(43,348)	310,363	(12,385)	297,978	
SAU 34	0.0176%	1,011,336	18,981	38,328	53,795	78,982	190,086	(3,882)	0	0	(27,028)	(30,910)	101,584	11,227	112,811	
SAU 35	0.0218%	1,248,037	23,423	47,299	66,386	114,052	251,160	(4,791)	0	0	(147,420)	(152,211)	125,359	5,382	130,741	
SAU 39	0.0380%	2,177,850	40,874	82,538	115,844	293,834	533,090	(8,360)	0	0	(86,419)	(94,779)	218,754	18,088	236,842	
SAU 41	0.0332%	1,905,515	35,763	72,217	101,358	274,583	483,921	(7,315)	0	0	0	(7,315)	191,399	100,370	291,769	
SAU 42	2.6991%	154,823,628	2,905,764	5,867,617	8,235,381	2,176,287	19,185,049	(594,342)	0	0	(1,465,916)	(2,060,258)	15,551,261	1,154,660	16,705,921	
SAU 44	0.0286%	1,642,036	30,818	62,231	87,343	0	180,392	(6,304)	0	0	(403,169)	(409,473)	164,934	(114,881)	50,053	
SAU 46	0.0167%	959,484	18,008	36,363	51,037	88,481	193,889	(3,683)	0	0	(95,039)	(98,722)	96,375	(19,908)	76,467	
SAU 48	0.0330%	1,894,479	35,556	71,798	100,771	111,485	319,610	(7,273)	0	0	(31,762)	(39,035)	190,291	27,402	217,693	
SAU 50	0.0256%	1,469,482	27,580	55,691	78,165	95,839	257,275	(5,641)	0	0	(38,851)	(44,492)	147,602	(10,721)	136,881	
SAU 53	0.0832%	4,770,673	89,537	180,802	253,762	898,197	898,197	(18,314)	0	0	(455,492)	(473,806)	479,190	42,299	521,489	
SAU 55	0.0000%	0	0	0	0	18,201	18,201	0	0	0	(1,115,290)	(1,115,290)	0	(333,193)	(333,193)	
SAU 56	0.0000%	0	0	0	0	30,450	30,450	0	0	0	(921,348)	(921,348)	0	(271,679)	(271,679)	
SAU 58	0.0095%	542,541	10,183	20,562	28,859	36,891	96,495	(2,083)	0	0	(873)	(2,956)	54,495	1,619	56,114	
SAU 64 - Emp/Teach	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(75,813)	(75,813)	
SAU 67	0.0191%	1,095,790	20,566	41,529	58,287	169,505	289,887	(4,207)	0	0	(4,808)	(9,015)	110,067	47,966	158,033	
SAU 70	0.0287%	1,646,098	30,894	62,385	87,559	212,272	393,110	(6,319)	0	0	0	(6,319)	165,342	32,552	197,894	
SAU 71 Emp/Teacher	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(30,637)	(30,637)	
Seabrook SD	0.2546%	14,606,911	274,146	553,583	776,971	1,041,034	2,645,734	(56,074)	0	0	(11,279)	(67,353)	1,467,191	482,364	1,949,555	
Seacoast Charter School	0.0351%	2,012,398	37,769	76,267	107,044	433,341	654,421	(7,725)	0	0	(35,802)	(43,527)	202,135	160,153	362,288	
Shaker Regional SD - SAU 80	0.3511%	20,137,468	377,944	763,184	1,071,152	48,768	2,261,048	(77,304)	0	0	(392,089)	(469,393)	2,022,708	81,479	2,104,187	
Somersworth Housing Authority	0.0148%	851,590	15,983	32,274	45,298	82,417	175,972	(3,269)	0	0	(233)	(3,502)	85,538	10,823	96,361	
Somersworth SD	0.3887%	22,296,297	418,462	845,001	1,185,985	816,448	3,265,896	(85,592)	0	0	(113,953)	(199,545)	2,239,552	145,897	2,385,449	
Souhegan Coop SD	0.2866%	16,440,236	308,554	623,064	874,489	625,622	2,431,729	(63,111)	0	0	(475,893)	(539,004)	1,651,340	(12,160)	1,639,180	
South Hampton SD	0.0326%	1,871,822	35,131	70,940	99,566	273,182	478,819	(7,186)	0	0	0	(7,186)	188,015	94,233	282,248	
Southern NH Planning Comm	0.0149%	855,503	16,056	32,422	45,506	71,930	165,914	(3,284)	0	0	(36,846)	(40,130)	85,931	(23,200)	62,731	
Stark SD	0.0052%	297,776	5,589	11,285	15,839	4,222	36,935	(1,143)	0	0	(53,209)	(54,352)	29,910	(15,411)	14,499	
State of New Hampshire	18.5774%	1,065,624,998	19,999,883	40,385,823	56,682,746	7,919,683	124,988,133	(4,090,763)	0	0	(8,717,349)	(12,808,112)	107,036,724	(8,954,274)	98,082,450	
Stewartstown SD	0.0181%	1,039,619	19,512	39,400	55,299	104,352	218,563	(3,991)	0	0	(39,101)	(43,092)	104,425	38,073	142,498	
Stoddard SD	0.0151%	864,350	16,222	32,758	45,977	112,643	207,600	(3,318)	0	0	(11,706)	(15,024)	86,820	43,060	129,880	
Strafford County	0.8807%	50,517,220	948,118	1,914,538	2,687,113	4,299,373	9,849,142	(193,927)	0	0	(1,433,272)	(1,627,199)	5,074,203	924,856	5,999,059	
Strafford SD	0.0992%	5,692,244	106,833	215,729	302,782	220,775	846,119	(21,852)	0	0	(258,166)	(280,018)	571,757	(21,929)	549,828	
Stratford SD	0.0180%	1,033,785	19,402	39,179	54,989	50,844	164,414	(3,969)	0	0	(73,416)	(77,385)	103,838	(1,321)	102,517	
Stratham SD	0.1881%	10,789,878	202,507	408,923	573,935	634,977	1,820,342	(41,421)	0	0	(5,821)	(47,242)	1,083,789	265,688	1,349,477	
Sullivan County	0.2843%	16,308,883	306,089	618,086	867,502	138,505	1,930,182	(62,607)	0	0	(1,100,483)	(1,163,098)	1,638,146	(567,648)	1,070,498	
Sunapee SD	0.1855%	10,641,049	199,714	403,282	566,019	196,197	1,365,212	(40,849)	0	0	(459,570)	(500,419)	1,068,840	46,328	1,115,168	
Swth District Fire Mutual Aid	0.0249%	1,431,113	26,859	54,237	76,124	0	157,220	(5,494)	0	0	(99,701)	(105,195)	143,748	(75,237)	68,511	
Tamworth SD	0.0763%	4,375,682	82,124	165,833	232,751	74,302	555,010	(16,798)	0	0	(216,813)	(233,611)	439,515	(70,628)	368,887	
Thornton Public School Library	0.0006%	33,356	626	1,264	1,774	64	3,728	(128)	0	0	(4,869)	(4,997)	3,350	(850)	2,500	
Thornton SD	0.0707%	4,057,568	76,153	153,777	215,830	133,893	579,653	(15,576)	0	0	(113,566)	(129,142)	407,563	88,093	495,656	
Tilton-Northfield Fire Dist	0.0712%	4,082,048	76,613	154,704	217,132	358,573	807,022	(15,670)	0	0	(43,872)	(59,542)	410,021	97,927	507,948	
Timberlane Reg SD	1.0644%	61,056,340	1,145,919	2,313,957	3,247,710	515,040	7,222,626	(234,385)	0	0	(2,636,740)	(2,871,125)	6,132,805	(473,799)	5,659,006	
Town of Albany	0.0000%	0	0	0	0	70	70	0	0	0	(27,282)	(27,282)	0	(12,147)	(12,147)	
Town of Alexandria	0.0120%	687,248	12,898	26,046	36,556	84,397	159,897	(2,638)	0	0	(68,553)	(71,191)	69,031	2,529	71,560	
Town of Allentown	0.0703%	4,034,288	75,716	152,894	214,592	303,065	746,267	(15,487)	0	0	(10,030)	(25,517)	405,224	68,930	474,154	
Town of Alstead	0.0061%	350,906	6,586	13,299	18,665	10,487	49,037	(1,347)	0	0	(13,030)	(14,377)	35,247	9,992	45,239	
Town of Alton	0.1204%	6,904,825	129,591	261,684	367,282	592,273	1,350,830	(26,506)	0	0	(10,168)	(36,674)	693,555	171,324	864,879	
Town of Amherst	0.0957%	5,490,256	103,042	208,074	292,038	44,759	647,913	(21,076)	0	0	(5,187)	(26,263)	551,469	38,387	589,856	
Town of Andover	0.0069%	392,939	7,375	14,892	20,901	65,077	108,245	(1,508)	0	0	0	(1,508)	39,469	30,728	70,197	
Town of Antrim	0.0372%	2,131,794	40,010	80,792	113,394	119,994	354,190	(8,184)	0	0	(162,303)	(170,487)	214,128	(31,704)	182,424	
Town of Ashland	0.0381%	2,185,261	41,013	82,819	116,238	247,637	487,707	(8,389)	0	0	(40,935)	(49,324)	219,499	98,914	318,413	
Town of Atkinson	0.0599%	3,438,023	64,526	130,297	182,875	513,532	891,230	(13,198)	0	0	0	(13,198)	345,332	213,744	559,076	
Town of Auburn	0.0565%	3,240,315	60,815	122,804	172,359	109,557	465,535	(12,439)	0	0	(218,501)	(230,940)	325,473	9,310	334,783	
Town of Barnstead	0.0518%	2,973,161	55,801	112,679	158,148	130,1										

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year Ended June 30, 2022

Deferred Outflows of Resources										Deferred Inflows of Resources					Pension Expense			
(excluding contributions subsequent to June 30, 2022)																		
Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense			
Town of Chesterfield	0.0372%	2,132,666	40,026	80,825	113,441	161,296	395,588	(8,187)	0	0	(75,337)	(83,524)	214,216	21,620	235,836			
Town of Chichester	0.0205%	1,177,937	22,108	44,642	62,657	1,517	130,924	(4,522)	0	0	(123,670)	(128,192)	118,318	(41,989)	76,329			
Town of Clarksville	0.0010%	59,232	1,112	2,245	3,151	1,788	8,296	(227)	0	0	(675)	(902)	5,950	(723)	5,227			
Town of Colebrook	0.0347%	1,990,841	37,365	75,450	105,897	28,467	247,179	(7,643)	0	0	(80,891)	(88,534)	199,970	2,837	202,807			
Town of Conway	0.1775%	10,178,882	191,039	385,767	541,435	192,325	1,310,566	(39,075)	0	0	(456,179)	(495,254)	1,022,418	(149,893)	872,525			
Town of Cornish	0.0057%	328,774	6,170	12,460	17,488	19,629	55,747	(1,262)	0	0	(2,076)	(3,338)	33,024	1,785	34,809			
Town of Croydon	0.0012%	68,663	1,289	2,602	3,652	16,790	24,333	(264)	0	0	(12,022)	(12,286)	6,897	10,216	17,113			
Town of Danville	0.0224%	1,287,436	24,163	48,792	68,481	152,809	294,245	(4,942)	0	0	(52,599)	(57,541)	129,316	46,819	176,135			
Town of Deerfield	0.0441%	2,530,450	47,492	95,901	134,600	119,748	397,741	(9,714)	0	0	(87,771)	(97,485)	254,171	(7,115)	247,056			
Town of Deering	0.0067%	384,311	7,213	14,565	20,442	49,570	91,790	(1,475)	0	0	(57,847)	(59,322)	38,602	(15,407)	23,195			
Town of Derry	0.8201%	47,043,187	882,917	1,782,876	2,502,322	357,852	5,525,967	(180,591)	0	0	(1,071,622)	(1,252,213)	4,725,253	(436,659)	4,288,594			
Town of Dorchester	0.0022%	125,280	2,351	4,748	6,664	44,331	58,094	(481)	0	0	(5,497)	(5,978)	12,584	16,459	29,043			
Town of Dublin	0.0192%	1,102,180	20,686	41,771	58,627	67,271	188,355	(4,231)	0	0	(64,670)	(68,901)	110,709	(16,847)	93,862			
Town of Dunbarton	0.0256%	1,467,609	27,544	55,620	78,065	74,522	235,751	(5,634)	0	0	0	(5,634)	147,414	33,537	180,951			
Town of Durham	0.2854%	16,368,254	307,203	620,336	870,660	55,434	1,853,633	(62,835)	0	0	(462,086)	(524,921)	1,644,109	(233,098)	1,411,011			
Town of East Kingston	0.0256%	1,466,044	27,515	55,561	77,982	85,624	246,682	(5,628)	0	0	0	(5,628)	147,257	14,314	161,571			
Town of Effingham	0.0067%	381,904	7,168	14,474	20,314	128,219	170,175	(1,466)	0	0	(130,232)	(131,698)	38,360	(15,063)	23,297			
Town of Enfield	0.0558%	3,201,510	60,087	121,333	170,295	0	351,715	(12,290)	0	0	(132,661)	(144,951)	321,576	(140,581)	180,995			
Town of Epping	0.1270%	7,285,133	136,729	276,097	387,511	231,454	1,031,791	(27,966)	0	0	0	(27,966)	731,755	118,639	850,394			
Town of Epsom	0.0456%	2,615,796	49,094	99,135	139,139	150,098	437,466	(10,042)	0	0	(61,284)	(71,326)	262,744	(50,852)	211,892			
Town of Exeter	0.3402%	19,517,011	366,300	739,670	1,038,149	2,199	2,146,318	(74,923)	0	0	(894,588)	(969,511)	1,960,386	(403,355)	1,557,031			
Town of Farmington	0.0462%	2,648,359	49,705	100,369	140,872	8,009	298,955	(10,167)	0	0	(77,706)	(87,873)	266,014	(21,508)	244,506			
Town of Fitzwilliam	0.0218%	1,249,305	23,447	47,347	66,453	143,908	281,155	(4,796)	0	0	0	(4,796)	125,486	38,996	164,482			
Town of Francestown	0.0074%	422,511	7,930	16,013	22,474	83,866	130,283	(1,622)	0	0	(7,088)	(8,710)	42,439	5,215	47,654			
Town of Franconia	0.0137%	787,920	14,788	29,861	41,911	98,937	185,497	(3,025)	0	0	(2,472)	(5,497)	79,143	10,794	89,937			
Town of Freedom	0.0082%	468,944	8,801	17,772	24,944	24,612	76,129	(1,800)	0	0	(68,964)	(70,764)	47,103	(9,651)	37,452			
Town of Fremont	0.0223%	1,277,430	23,975	48,413	67,949	151,023	291,360	(4,904)	0	0	(8,485)	(13,389)	128,311	70,567	198,878			
Town of Gifford	0.2005%	11,498,573	215,808	435,781	611,632	358,208	1,621,429	(44,141)	0	0	(233,220)	(277,361)	1,154,974	(62,181)	1,092,793			
Town of Gilmanston	0.0498%	2,857,371	53,628	108,291	151,989	293,913	607,821	(10,969)	0	0	(30,706)	(41,675)	287,009	31,256	318,265			
Town of Goffstown	0.3400%	19,503,270	366,042	739,149	1,037,418	1,454,438	3,597,047	(74,870)	0	0	(300,091)	(374,961)	1,959,006	146,313	2,105,319			
Town of Gorham	0.0655%	3,758,109	70,533	142,427	199,901	182,599	595,460	(14,427)	0	0	(91,607)	(106,034)	377,483	(51,803)	325,680			
Town of Goshen	0.0040%	230,846	4,333	8,749	12,279	12,000	37,361	(886)	0	0	(4,084)	(4,970)	23,187	6,862	30,049			
Town of Grafton	0.0100%	573,856	10,770	21,748	30,525	56,943	119,986	(2,203)	0	0	(38,709)	(40,912)	57,641	36,453	94,094			
Town of Grantham	0.0365%	2,092,524	39,273	79,304	111,306	199,801	429,684	(8,033)	0	0	(2,322)	(10,355)	210,184	73,673	283,857			
Town of Greenfield	0.0201%	1,154,002	21,659	43,735	61,384	86,495	213,273	(4,430)	0	0	(69,206)	(73,636)	115,914	(25,485)	90,429			
Town of Greenland	0.0614%	3,521,764	66,097	133,470	187,330	365,932	752,829	(13,519)	0	0	0	(13,519)	353,744	133,090	486,834			
Town of Greenville	0.0268%	1,538,561	28,876	58,309	81,839	59,513	228,537	(5,906)	0	0	(1,003)	(6,909)	154,541	(8,602)	145,939			
Town of Groton	0.0023%	134,394	2,522	5,093	7,149	2,554	17,318	(516)	0	0	(28,323)	(28,839)	13,499	(33,388)	(19,889)			
Town of Hampstead	0.0897%	5,143,303	96,531	194,925	273,583	297,727	862,766	(19,744)	0	0	(117,727)	(137,471)	516,619	131,459	648,078			
Town of Hampton	0.4968%	28,496,042	534,820	1,079,963	1,515,762	298,462	3,429,007	(109,392)	0	0	(969,124)	(1,078,516)	2,862,285	(282,027)	2,580,258			
Town of Hampton Falls	0.0359%	2,057,355	38,613	77,971	109,435	310,503	536,522	(7,898)	0	0	(11,579)	(19,477)	206,651	99,372	306,023			
Town of Hancock	0.0072%	410,752	7,709	15,567	21,849	43,458	88,583	(1,577)	0	0	(173,857)	(175,434)	41,258	(42,406)	(1,148)			
Town of Hanover	0.3470%	19,903,828	373,559	754,330	1,058,725	470,014	2,656,628	(76,407)	0	0	(674,507)	(750,914)	1,999,240	(228,171)	1,771,069			
Town of Harrisville	0.0032%	181,897	3,414	6,894	9,675	23,340	43,323	(698)	0	0	(41,938)	(42,636)	18,271	(4,481)	13,790			
Town of Haverhill	0.0348%	1,998,420	37,507	75,738	106,300	119,933	339,478	(7,672)	0	0	(144,612)	(152,284)	200,731	(57,845)	142,886			
Town of Hebron	0.0053%	301,233	5,654	11,416	16,023	3,459	36,552	(1,156)	0	0	(5,670)	(6,826)	30,257	(1,538)	28,719			
Town of Henniker	0.0680%	3,902,558	73,244	147,902	207,585	237,041	665,772	(14,981)	0	0	(289,550)	(304,531)	391,992	(14,755)	377,237			
Town of Hillsborough	0.0675%	3,874,483	72,717	146,838	206,092	18,891	444,538	(14,873)	0	0	(141,173)	(156,046)	389,172	(38,914)	350,258			
Town of Hinsdale	0.0440%	2,521,534	47,325	95,563	134,125	94,349	371,362	(9,680)	0	0	(207,342)	(217,022)	253,276	(50,772)	202,504			
Town of Holderness	0.0326%	1,868,434	35,067	70,811	99,386	101,951	307,215	(7,173)	0	0	(3,228)	(10,401)	187,675	19,137	206,812			
Town of Hollis	0.1536%	8,809,408	165,337	333,865	468,590	370,688	1,338,480	(33,818)	0	0	(93,955)	(127,773)	884,861	5,721	890,582			
Town of Hooksett	0.3285%	18,845,247	353,692	714,211	1,002,417	768,204	2,838,524	(72,344)	0	0	(276,892)	(349,236)	1,892,911	154,850	2,047,761			
Town of Hopkinton	0.0916%	5,255,467	98,636	199,175	279,549	56,593	633,953	(20,175)	0	0	(24,092)	(44,267)	527,885	23,948	551,833			
Town of Hudson	0.6052%	34,713,233	651,506	1,315,587	1,846,467	1,690,081	5,503,641	(133,258)	0	0	(335,338)	(468,596)	3,486,771	355,719	3,842,490			
Town of Jackson	0.0186%	1,069,032	20,064	40,515	56,864	119,992	237,435	(4,104)	0	0	0	(4,104)	31,702	(13,081)	19,621			
Town of Jaffrey	0.0968%	5,552,243																

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year Ended June 30, 2022

Deferred Outflows of Resources										Deferred Inflows of Resources					Pension Expense		
(excluding contributions subsequent to June 30, 2022)																	
Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Outflows of Resources	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 and Differences Between Employer Contributions and Share of Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Total Employer Pension Expense	Total Employer Pension Expense			
Town of Middleton	0.0157%	899,023	16,873	34,072	47,821	102,526	201,292	(3,451)	0	0	(20,560)	(24,011)	90,302	18,379	108,681		
Town of Milford	0.2393%	13,725,611	257,605	520,183	730,093	170,784	1,678,665	(52,690)	0	0	(150,718)	(203,408)	1,378,669	(79,414)	1,299,255		
Town of Milton	0.0556%	3,187,393	59,822	120,798	169,544	180,173	530,337	(12,236)	0	0	(80,907)	(93,143)	320,158	2,954	323,112		
Town of Monroe	0.0047%	267,342	5,018	10,132	14,220	67,069	96,439	(1,026)	0	0	(3,902)	(4,928)	26,853	21,029	47,882		
Town of Mont Vernon	0.0227%	1,302,920	24,453	49,379	69,305	76,595	219,732	(5,002)	0	0	(23,383)	(28,385)	130,872	18,286	149,158		
Town of Moultonborough	0.1035%	5,937,970	111,445	225,041	315,853	276,840	929,179	(22,795)	0	0	(291,728)	(314,523)	596,439	(48,063)	548,376		
Town of Nelson	0.0043%	245,161	4,601	9,291	13,041	13,817	40,750	(941)	0	0	(9,573)	(10,514)	24,625	(2,711)	21,914		
Town of New Boston	0.0317%	1,819,733	34,153	68,966	96,795	60,606	260,520	(6,986)	0	0	(48,819)	(55,805)	182,783	55,190	237,973		
Town of New Castle	0.0293%	1,682,337	31,574	63,758	89,487	55,685	240,504	(6,458)	0	0	(80,576)	(87,034)	168,982	(31,600)	137,382		
Town of New Durham	0.0335%	1,923,823	36,107	72,910	102,332	254,813	466,162	(7,385)	0	0	0	(7,385)	193,238	85,959	279,197		
Town of New Hampton	0.0283%	1,625,889	30,515	61,619	86,484	161,843	340,461	(6,242)	0	0	(155,354)	(161,596)	163,312	(13,613)	149,699		
Town of New Ipswich	0.0252%	1,446,954	27,157	54,838	76,966	41,989	200,950	(5,555)	0	0	(241,683)	(247,238)	145,339	(57,984)	87,355		
Town of New London	0.0850%	4,877,952	91,550	184,868	259,468	201,392	737,278	(18,726)	0	0	(78,332)	(87,058)	489,966	7,679	497,645		
Town of Newbury	0.0191%	1,093,195	20,517	41,431	58,149	111,943	232,040	(4,197)	0	0	(175)	(4,372)	109,806	34,666	144,472		
Town of Newfields	0.0139%	799,422	15,004	30,297	42,523	60,082	147,906	(3,069)	0	0	(36,384)	(39,453)	80,298	8,924	89,222		
Town of Newington	0.0957%	5,486,710	102,976	207,939	291,849	92,112	694,876	(21,063)	0	0	(155,941)	(177,004)	551,113	(37,199)	513,914		
Town of Newmarket	0.1201%	6,889,687	129,307	261,110	366,476	146,055	902,948	(26,448)	0	0	(108,999)	(135,447)	692,035	21,413	713,448		
Town of Newport	0.1091%	6,257,144	117,435	237,138	332,830	40,427	727,830	(24,020)	0	0	(523,089)	(547,109)	628,499	(227,666)	400,833		
Town of Newton	0.0365%	2,094,803	39,316	79,390	111,427	195,046	425,179	(8,042)	0	0	(43,693)	(51,735)	210,412	46,292	256,704		
Town of North Hampton	0.1338%	7,672,773	144,004	290,788	408,130	270,488	1,113,410	(29,454)	0	0	(575,788)	(605,242)	770,692	(100,793)	669,899		
Town of Northfield	0.0366%	2,097,428	39,365	79,490	111,566	76,155	306,576	(8,052)	0	0	(329,866)	(337,918)	210,676	(96,540)	114,136		
Town of Northumberland	0.0242%	1,385,948	26,012	52,526	73,721	148,462	300,721	(5,320)	0	0	0	(5,320)	139,212	85,157	224,369		
Town of Northwood	0.0479%	2,747,704	51,570	104,134	146,156	118,381	420,241	(10,548)	0	0	(60,480)	(71,028)	275,993	(26,199)	249,794		
Town of Nottingham	0.0307%	1,763,730	33,102	66,843	93,816	37,911	231,672	(6,771)	0	0	(43,412)	(50,183)	177,158	(1,422)	175,736		
Town of Orford	0.0094%	537,151	10,081	20,357	28,572	78,260	137,270	(2,062)	0	0	0	(2,062)	53,954	24,737	78,691		
Town of Ossipee	0.0703%	4,031,880	75,671	152,803	214,464	94,088	537,026	(15,478)	0	0	(314,753)	(330,231)	404,982	(111,633)	293,349		
Town of Pelham	0.2966%	17,011,665	319,279	644,720	904,885	669,181	2,538,065	(65,305)	0	0	0	(65,305)	1,708,737	365,759	2,074,496		
Town of Pembroke	0.0777%	4,457,353	83,657	168,928	237,096	119,462	609,143	(17,111)	0	0	(138,546)	(155,657)	447,719	(25,845)	421,874		
Town of Peterborough	0.1390%	7,973,471	149,648	302,184	424,125	232,749	1,108,706	(30,609)	0	0	(120,629)	(151,238)	800,895	26,662	827,557		
Town of Piermont	0.0040%	229,102	4,300	8,683	12,186	32,619	57,788	(879)	0	0	(7,393)	(8,272)	23,012	5,125	28,137		
Town of Pittsburg	0.0073%	417,142	7,829	15,809	22,189	9,673	55,500	(1,601)	0	0	(45,638)	(47,239)	41,900	(2,687)	39,213		
Town of Pittsfield	0.0496%	2,844,344	53,383	107,797	151,296	193,563	506,039	(10,919)	0	0	(164,589)	(175,508)	285,700	(115,770)	169,930		
Town of Plainfield	0.0261%	1,498,607	28,126	56,795	79,714	172,297	336,932	(5,753)	0	0	(63,076)	(68,829)	150,528	10,456	160,984		
Town of Plaistow	0.1199%	6,877,740	129,083	260,658	365,841	379,927	1,135,509	(26,402)	0	0	(299,474)	(325,876)	690,835	(101,621)	589,214		
Town of Plymouth	0.1364%	7,824,335	146,849	296,532	416,192	175,091	1,034,664	(30,036)	0	0	(327,681)	(357,717)	785,915	(105,038)	680,877		
Town of Raymond	0.1212%	6,954,309	130,520	263,559	369,914	16,481	780,474	(26,696)	0	0	(219,162)	(245,858)	696,926	(107,844)	590,682		
Town of Rindge	0.0515%	2,954,615	55,453	111,976	157,162	72,550	397,141	(11,342)	0	0	(144,240)	(155,582)	296,776	(37,550)	259,226		
Town of Rollinsford	0.0191%	1,095,245	20,556	41,508	58,258	194,008	314,330	(4,204)	0	0	(92,846)	(97,050)	110,012	37,297	147,309		
Town of Rumney	0.0101%	577,125	10,832	21,872	30,698	42,006	105,408	(2,215)	0	0	(36,009)	(38,224)	57,969	(13,155)	44,814		
Town of Rye	0.1445%	8,289,762	155,584	314,171	440,949	332,810	1,243,514	(31,823)	0	0	(75,325)	(107,148)	832,665	66,407	899,072		
Town of Salem	0.9107%	52,239,174	980,436	1,979,798	2,778,707	70,362	5,809,303	(200,538)	0	0	(1,684,491)	(1,885,029)	5,247,164	(628,641)	4,618,523		
Town of Salisbury	0.0018%	100,474	1,886	3,808	5,344	14,117	25,155	(386)	0	0	(196)	(582)	10,092	3,265	13,357		
Town of Sanbornport	0.0425%	2,435,752	45,715	92,312	129,563	150,553	418,143	(9,350)	0	0	(190,492)	(199,842)	244,659	32,774	277,433		
Town of Sandown	0.0484%	2,776,255	52,105	105,216	147,675	169,963	474,959	(10,658)	0	0	(70,502)	(81,160)	278,861	6,136	284,997		
Town of Sandwich	0.0116%	665,820	12,496	25,234	35,416	59,569	132,715	(2,556)	0	0	(29,907)	(32,463)	66,878	35,087	101,965		
Town of Seabrook	0.3641%	20,887,722	392,025	791,618	1,111,060	2,406,724	4,701,427	(80,184)	0	0	(99,028)	(179,212)	2,098,067	618,175	2,716,242		
Town of Shelburne	0.0023%	134,711	2,528	5,105	7,166	18,138	32,937	(517)	0	0	(35,692)	(36,209)	13,531	(4,432)	9,099		
Town of South Hampton	0.0069%	394,217	7,399	14,940	20,969	98,405	141,713	(1,513)	0	0	(23,818)	(25,331)	39,597	10,916	50,513		
Town of Springfield	0.0114%	652,188	12,240	24,717	34,691	81,836	133,484	(2,504)	0	0	(9,704)	(12,208)	65,509	9,740	75,249		
Town of Stark	0.0004%	24,757	465	938	1,317	35	2,755	(95)	0	0	(17,887)	(17,982)	2,487	(3,608)	(1,121)		
Town of Stewartstown	0.0010%	54,893	1,030	2,080	2,920	1,802	7,832	(211)	0	0	(811)	(1,022)	5,514	(1,273)	4,241		
Town of Strafford	0.0297%	1,701,704	31,938	64,492	90,517	212,284	399,231	(6,533)	0	0	0	(6,533)	170,928	76,804	247,732		
Town of Stratford	0.0019%	106,121	1,992	4,022	5,645	0	11,659	(407)	0	0	(8,922)	(9,329)	10,659	(3,703)	6,956		
Town of Stratham	0.0924%	5,298,552	99,444	200,808	281,841	298,072	880,165	(20,340)	0	0	(162,398)	(182,738)	532,213	38,618	570,831		
Town of Sugar Hill	0.0137%	787,583	14,782	29,848	41,893	83,648	170,171	(3,023)	0	0	0	(3,023)	79,109	54,372	133,481		
Town of Sunapee	0.0649%	3,720,443	69,826	141,000	197,898	74,301	483,025	(14,282)	0	0	0	(14,282)	373,700	6,356	380,		

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year Ended June 30, 2022

Deferred Outflows of Resources
(excluding contributions subsequent to June 30, 2022)

Deferred Inflows of Resources

Pension Expense

Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience		Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Outflows of Resources		Differences Between Expected and Actual Experience		Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Inflows of Resources		Proportionate Share of Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Employer Pension Expense	
			Actual	Investments	Assumptions	Share of Contributions	Outflows of Resources	Actual Experience	Plan Investments	Assumptions	Actual Experience	Plan Investments	Assumptions	Actual Experience	Plan Investments	Assumptions	Actual Experience	Plan Investments	Assumptions	Actual Experience	Plan Investments	Assumptions	Actual Experience	Plan Investments
Town of Wilton	0.0370%	2,121,372	39,814	80,397	112,840	345,760	578,811	(8,144)	0	0	(10,205)	(18,349)	213,081	78,907	291,988									
Town of Winchester	0.0341%	1,953,573	36,665	74,038	103,914	32,595	247,212	(7,499)	0	0	(219,511)	(227,010)	196,227	(83,520)	112,707									
Town of Windham	0.2981%	17,100,459	320,945	648,085	909,608	195,338	2,073,976	(65,646)	0	0	(321,192)	(386,838)	1,717,656	(161,399)	1,556,257									
Town of Wolfeboro	0.1975%	11,330,744	212,658	429,421	602,705	147,172	1,391,956	(43,497)	0	0	(95,479)	(138,976)	1,138,117	(40,942)	1,097,175									
Town of Woodstock	0.0298%	1,711,671	32,125	64,870	91,047	68,816	256,858	(6,571)	0	0	(170,328)	(176,899)	171,929	(28,380)	143,549									
Unity SD	0.0259%	1,483,242	27,838	56,213	78,897	103,261	266,209	(5,694)	0	0	0	(5,694)	148,984	64,576	213,560									
Village District of Eastman	0.0069%	394,931	7,412	14,967	21,007	73,486	116,872	(1,516)	0	0	(3,077)	(4,593)	39,669	13,824	53,493									
Village District of Eidelweiss	0.0034%	194,489	3,650	7,371	10,345	71,775	93,141	(747)	0	0	(104,378)	(105,125)	19,535	(8,382)	11,153									
Virtual Lrng Acad Charter Schl	0.1329%	7,625,686	143,121	289,004	405,626	1,248,682	2,086,433	(29,274)	0	0	(158,967)	(188,241)	765,962	586,284	1,352,246									
Wakefield SD	0.1162%	6,663,517	125,062	252,539	354,446	371,065	1,103,112	(25,580)	0	0	(100,706)	(126,286)	669,317	178,648	847,965									
Warner Village Water District	0.0026%	147,035	2,760	5,572	7,821	0	16,153	(564)	0	0	(11,970)	(12,534)	14,769	(5,522)	9,247									
Warren SD	0.0242%	1,385,918	26,011	52,525	73,720	58,803	211,059	(5,320)	0	0	(4,399)	(9,719)	139,209	9,378	148,587									
Washington SD	0.0122%	701,147	13,159	26,573	37,295	73,733	150,760	(2,692)	0	0	(35,237)	(37,929)	70,427	15,368	85,795									
Waterville Estates Village Dis	0.0134%	770,969	14,470	29,219	41,009	262,046	346,744	(2,960)	0	0	(36,269)	(39,229)	77,440	52,528	129,968									
Waterville Valley SD	0.0193%	1,108,214	20,799	42,000	58,948	171,317	293,064	(4,254)	0	0	(10,111)	(14,365)	111,315	65,931	177,246									
Weare SD	0.1851%	10,620,096	199,320	402,488	564,904	110,783	1,277,495	(40,769)	0	0	(194,908)	(235,677)	1,066,736	11,166	1,077,902									
Weeks Public Library	0.0022%	125,092	2,348	4,741	6,654	0	13,743	(480)	0	0	(20,797)	(21,277)	12,565	(7,362)	5,203									
Wentworth SD	0.0217%	1,242,806	23,325	47,101	66,107	94,257	230,790	(4,771)	0	0	(7,155)	(11,926)	124,834	24,761	149,595									
Westmoreland SD	0.0352%	2,017,421	37,863	76,458	107,311	77,475	299,107	(7,745)	0	0	0	(7,745)	202,640	52,676	255,316									
White Mountains Reg SD	0.3204%	18,377,334	344,910	696,477	977,527	159,135	2,178,049	(70,548)	0	0	(289,050)	(359,598)	1,845,911	42,516	1,888,427									
Wilton-Lyndeborough Coop SD	0.1699%	9,747,712	182,947	369,426	518,500	99,986	1,170,859	(37,420)	0	0	(368,509)	(405,929)	979,109	22,922	1,002,031									
Winchester SD	0.0972%	5,577,901	104,687	211,395	296,700	493,450	1,106,232	(21,413)	0	0	(556,745)	(578,158)	560,272	21,698	581,970									
Windham SD	0.7563%	43,383,739	814,236	1,644,188	2,307,668	873,227	5,639,319	(166,543)	0	0	(1,328,849)	(1,495,392)	4,357,680	501,401	4,859,081									
Winnacunnet Coop SD	0.4171%	23,926,584	449,059	906,787	1,272,703	931,775	3,560,324	(91,850)	0	0	(86,935)	(178,785)	2,403,306	511,931	2,915,237									
Winnisquam Reg SD	0.3660%	20,996,052	394,059	795,723	1,116,822	458,562	2,765,166	(80,600)	0	0	(774,982)	(855,582)	2,108,949	(22,015)	2,086,934									
Woodsville Fire District	0.0119%	684,296	12,843	25,934	36,399	87,178	162,354	(2,627)	0	0	(31,737)	(34,364)	68,734	17,082	85,816									
Woodsville Water & Light Dept	0.0094%	538,241	10,102	20,399	28,630	46,280	105,411	(2,066)	0	0	(21,449)	(23,515)	54,064	(22,376)	31,688									
Total for All Entities	100.0000%	\$ 5,736,131,484	\$ 107,656,979	\$ 217,392,012	\$ 305,116,390	\$ 126,833,003	\$ 756,998,384	\$ (22,020,055)	\$ -	\$ -	\$ (126,833,003)	\$ (148,853,058)	\$ 576,165,786	\$ -	\$ 576,165,786									

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, 2022

(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 2022 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.

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(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, 2021 through June 30, 2022.

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, 2022 is as follows:

Total employer contributions per schedule	\$ 579,015,074
Contribution adjustments	(\$ 442,620)
Other miscellaneous items	\$ 510,749
Total employer contributions per System financial statements	\$ 579,083,203

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, 2022 were as follows:

Collective total pension liability	\$ 16,444,488,494
Pension Plan fiduciary net position	<u>10,708,357,010</u>
Collective net pension liability	<u>\$ 5,736,131,484</u>

The collective total pension liability as of June 30, 2022 is based on an actuarial valuation performed as of June 30, 2021 rolled forward to June 30, 2022, utilizing procedures incorporating the actuarial assumptions.

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(a) Actuarial Assumptions

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

Inflation	2.0 %
Salary increases	5.4 % average, including inflation
Wage inflation	2.75% (2.25% for Teachers)
Investment rate of return	6.75%, 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, 2021 valuation to calculate the total pension liability as of June 30, 2022 were based on the results of an actuarial experience study for the period from July 1, 2015 – June 30, 2019.

(b) Long-Term Rates of Return

The long-term expected rate of return on 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	30 Year Geometric Return
Broad US Equity (1)	30.0%	7.60%
Global Ex-US Equity (2)	20.0%	7.90%
Public Equity	50.0%	
Real Estate Equity	10.0%	6.60%
Private Equity	10.0%	8.85%
Private Market Equity	20.0%	
Private Debt	5.0%	7.25%
Private Debt	5.0%	
Core U.S. Fixed Income (3)	25.0%	3.60%
Fixed Income	25.0%	
Inflation		2.25%
TOTAL	100.0%	7.30%

(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

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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, 2022 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%
6/30/2022	\$ 7,696,442,274	\$ 5,736,131,484	\$ 4,106,314,531

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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, 2022.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
Difference between expected and actual experience	2018	4.7679	6,299,319	-	6,299,319	-
	2020	4.9339	117,800,833	-	40,151,619	77,649,214
	2022	4.8476	-	37,806,852	7,799,087	30,007,765
Subtotal			\$ 124,100,152	37,806,852	54,250,025	107,656,979
Change in assumptions	2020	4.9339	462,888,968	-	157,772,578	305,116,390
Subtotal			\$ 462,888,968	-	157,772,578	305,116,390
Difference between projected and actual earnings on pension plan investments:	2018	5	(24,708,265)	-	(24,708,265)	-
	2019	5	58,722,926	-	29,361,462	29,361,464
	2020	5	334,510,864	-	111,503,621	223,007,243
	2021	5	(1,608,031,758)	-	(402,007,939)	(1,206,023,819)
	2022	5	-	1,463,808,905	292,761,781	1,171,047,124
Subtotal			\$ (1,239,506,233)	1,463,808,905	6,910,660	217,392,012
Total Deferred Outflows of Resources			\$ (652,517,113)	1,501,615,757	218,933,263	630,165,381
Deferred Inflows of Resources:						
Difference between expected and actual experience	2019	4.8011	(41,734,814)	-	(23,171,847)	(18,562,967)
	2021	4.8637	(4,664,298)	-	(1,207,210)	(3,457,088)
Subtotal			(46,399,112)	-	(24,379,057)	(22,020,055)
Total Deferred Inflows of Resources			\$ (46,399,112)	-	(24,379,057)	(22,020,055)

(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 4.7679 years, 4.8011, 4.9339, 4.8637 and 4.8476 years for the 2018, 2019, 2020, 2021 and 2022 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:	
2023	\$ 217,572,034
2024	193,690,748
2025	(102,489,741)
2026	299,372,285
2027	-
Total	\$ 608,145,326

(6) Pension Expense

The components of allocable pension expense for the year ended June 30, 2022 (excluding employer specific pension expense for changes in proportion) are as follows:

Service cost	\$ 321,589,002
Interest on the Total Pension Liability	1,056,221,936
Current-Period Benefit Changes	10,793,500
Member Contributions	(243,981,535)
Projected Earnings on Plan Investments	(773,631,465)
Pension Plan Administrative Expense	9,523,523
Other Changes in Plan Fiduciary Net Position	1,096,619
Recognition of Beginning Deferred Outflows	
(inflows) Due to Liabilities	187,643,546
(inflows) Due to Assets	6,910,660
Total Pension Expense	<u>\$ 576,165,786</u>